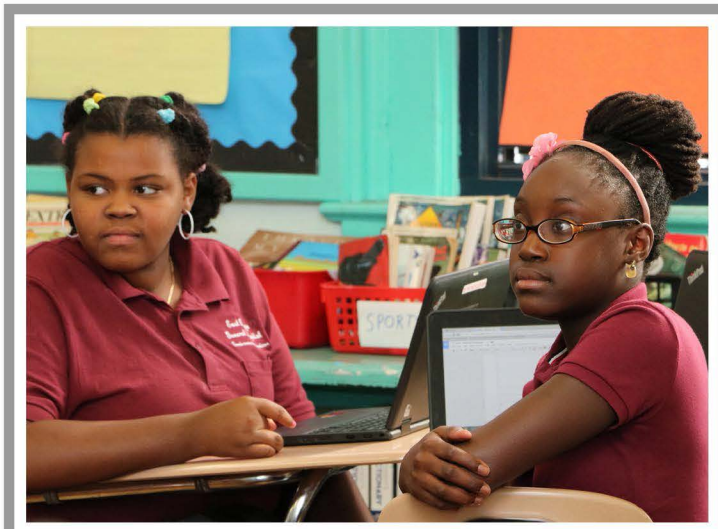
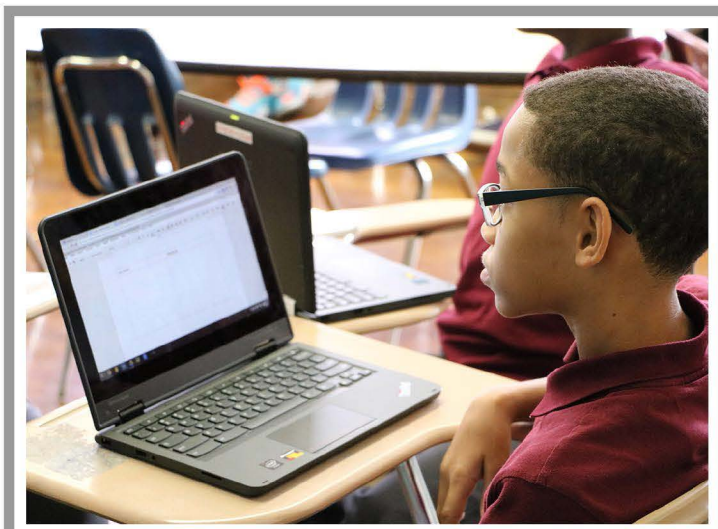
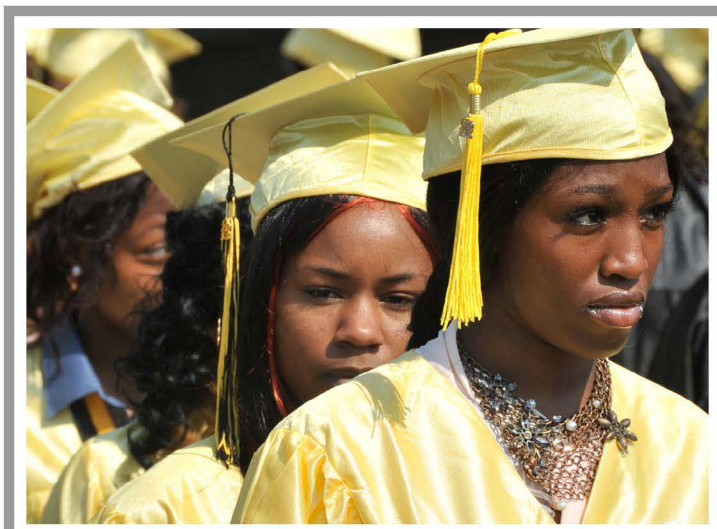


Comprehensive Annual Financial Report

Fiscal Year Ended June 30, 2015



**School District of the
City of Newark**

**Newark Public Schools
Newark, New Jersey**

Comprehensive Annual Financial Report
For the Year Ended June 30, 2015

Prepared by Newark Public Schools
Business Office
Ms. Valerie V. Wilson
School Business Administrator
Mr. Pablo Canela
Executive Controller

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Introductory Section



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Christopher Cerf
State District Superintendent

Valerie V. Wilson
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December 21, 2015

Mr. David C. Hespe
Acting Commissioner of Education
New Jersey Department of Education
100 Riverview Executive Plaza
CN 500
Trenton, New Jersey 08625-0500

Dear Mr. Hespe, Advisory Board and Citizens:

The Comprehensive Annual Financial Report of the Newark Public Schools of the City of Newark (District) for the fiscal year ended June 30, 2015, 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, 2015, 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 15-08 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 15-08 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 Government-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 and does not have any component units and is not considered a component unit of any other governmental unit.

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 49,129 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
2014-15	35,976	(9.52)%
2013-14	37,177	0.42%
2012-13	37,022	(1.13)%
2011-12	37,445	(2.73)
2010-11	38,497	(1.98)

*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.

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. The City is celebrating its 350th Anniversary this year and is looking forward to significant economic growth.

3. Teaching & Learning

Common Core Implementation

In 2014-15, the district further leveraged specific components of the NPS Leadership Framework to deepen leaders' understanding of what it means to put students on a trajectory towards college readiness in literacy and math. This work built off of what we did last year in launching a new Common Core-aligned Teacher Framework. In 2012-13, we focused training on helping leaders and teachers deepen their understanding of the in-class indicators in the Teacher Framework. This past year, we moved to focusing on helping NPS educators understand more precisely what "over time" effectiveness means related to the Common Core planning.

Moreover, investments we made in new curriculum and assessment resources in 2014-15 helped us develop a deeper sense of how to help teachers become more effective in their lesson design, rigor, inclusiveness, and ability to track student progress towards mastery. In this way, we helped leaders become stronger in both effectively developing and managing talent to improve instruction and effectively using curriculum and assessment tools to advance Common Core-aligned instruction. Thus, we married our efforts to improve teacher effectiveness with initiatives designed to implement the Common Core.

Specifically, we sought to help educators understand what instructional shifts look like when translated into curricula, working with principals at PLI, and with teachers through professional development workshops and site-based coaching. Part of the PLI helped principals develop a deeper understanding of how the Teacher Framework and the Common Core connect in specific ways through examination of a District-developed tool for analysis of unit plans. In particular, school leaders practiced analyzing specific unit plans to see how well they both met the over time indicators for planning in the district's Teacher Framework and exemplified the instructional shifts called for by the Common Core authors. The overall goal was to help them better evaluate or assess

the effectiveness of Common Core planning so that they could better support it in their schools. Building off of trainings conducted during the summer of 2013, the District's literacy and math teams sponsored staff development around all curricular options on professional development days in October, November, January, February, and May and worked to develop customized tools and trainings to address specific needs of individual schools.

Office of Language Arts Literacy

Over the 2014-15 school year the District both built on the success of the previous year's pilot programs, and also implemented new pilots aligned to the Common Core State Standards. Specifically, nearly all schools implemented the Core Knowledge Language Arts (CKLA) program in grades K-2—based on the success of the pilot—as well as Expeditionary Learning in grades 3-8. Secondary teachers also engaged in pilots of Common Core-aligned programs to prepare for a full transition to PARCC readiness efforts in the 2014-15 school year. As a result of these pilots, the District launched a full-scale adoption of the Collections curricula for all 9-12 ELA teachers in August 2014.

To maximize available staff and resources, NPS tiered implementation of site-based coaching in LAL based on the needs and skill level of the teachers in each school. For example, Assistant Superintendents selected three schools in their networks, implementing Core Knowledge and Expeditionary Learning, to receive intense coaching around the curricula and an additional three schools to receive moderate support.

In addition, all identified literacy leads (school level coaches, interventionists, tutors, etc.) received three district-level trainings focusing on Writing (Recursive themes: CCSS Text types, Connection to Reading, and PARCC rubrics) during the months of November, February, and May.

Office of Mathematics

Efforts in Mathematics during the 2014-15 school year focused on helping teachers continue the instructional shifts required by the Common Core State Standards. Specifically, given the success of the Common Core-aligned programs "Go Math" and "Math in Focus" during the previous school year, the Office of Mathematics expanded implementation of these programs previously, giving all K-8 schools the option of implementing one of two. The District also piloted "Agile Mind" with our 9-12 math teachers in 2013-14, and given enthusiastic feedback, made this resource available to all high school math teachers for the 2014-15 school year.

The district developed ten Common Core math lab sites utilizing funding from the state's Race to the Top resources to provide coaching from outside partners, such as Montclair State University. Through this initiative, the Office of Mathematics continued to develop and refine specific curricular guidance documents to help schools transition to more challenging standards, particularly for grades 5 and 6.

Additionally, the District provided central trainings as well as site-based coaching plans, for the implementation of "Math in Focus" and "Go Math", enabling teachers to achieve the below-listed goals.

- More effectively teach mathematics by helping students develop an understanding of mathematical concepts by exploring these concepts through concrete, pictorial and abstract representations.
- Develop a deeper understanding of the mathematics being taught and how it develops through the grades
- Differentiate instruction to reach all students in the classroom
- Use formative assessments to improve instruction and summative assessments to remediate and improve student achievement

A team of professional development trainers and specialists worked with district staff to ensure that teachers received the support needed to meet these goals. This support is further explained in the document “Year-Long Professional Development Plan, Math in Focus”.

NPS has prioritized the delivery of accurate, Common Core-aligned measures to all leaders and teachers since 2011-12, when the District adopted the ACT tests for all 8th- 11th graders.

For both Language Arts Literacy and Mathematics, we implemented interim assessments and coaching on data driven instruction for grades 3-8 in partnership with the Achievement Network, and for grades 9 and 10 in partnership with CRESST out of UCLA. Through these partnerships, all schools regularly receive information on their students’ progress towards mastery of the Common Core, and that data guides their planning.

To that end, the District has developed model scope and sequence documents designed to help teachers translate knowledge about students’ performance into effective implementation of the Literacy and Math Common Core State Standards, using the existing instructional resources listed above—“CKLA”, “Expeditionary Learning”, “Math in Focus”, “Go Math”.

What we learned has enabled us to sharpen our support for schools to an even greater degree by creating specific guidance on yearlong instructional plans, math and literacy blocks, instructional strategies, and academic teacher teams. In August 2014, we launched a yearlong effort to help all school leaders understand these new tools and meet the competencies in the Leadership Framework related to Common Core implementation by helping them:

1. Internalize how PARCC defines Common Core mastery and how the NPS Teacher Framework can accelerate teacher practices to prepare students.
2. Tailor the district’s yearlong instructional plans that articulate how to use the adopted curricula and assessments strategically for depth of learning.
3. Support teachers to maximize daily math and literacy blocks using approved resources and strategies to ensure all students master Common Core standards.
4. Coach teachers to implement high impact instructional strategies that will help students meet PARCC demands.

5. Charter and support teacher teams to skillfully reflect on student work and to radically improve long-term, unit, and lesson planning for individual teachers and teacher teams.

Moreover, since the work of teacher teams is the key lever to help us reach these goals, the district has launched monthly Leadership Institutes for Teacher Teams (LIFTTs) during which teachers and leaders learn specific strategies for developing and refining unit and lesson plans after looking at student work.

The Office of Science Education

The Office of Science Education is committed to providing a foundation in science that will prepare students for college, career, and citizenship through immersion in rich and rigorous research- and standards- based curriculum and programs that reflect the real world interconnections in science, engineering and technology. This commitment is supported through the provision of high quality professional development and high leverage resources for teachers to help ensure their lessons are more effective and advance students' progress towards mastery of grade level, content-specific standards. To that end, we implemented the following initiatives, programs, and curricular supports during the 2013-14 school year:

- Merck Institute of Science Education (MISE)
- Liberty Science Center Partnership (Pre K-12)
- K-8 Module Rotation
- Newark Museum Partnership (Pre K-12)
- K-2 ELA and Science Literacy Pilot
- 6th Grade Core Science Program Pilot
- Updated Draft Curriculum Units to include Common Core and components of the Next Generation Science Standards

Collectively, these efforts are resulting in teachers across the district exhibiting a greater capacity to help students meet the New Jersey Core Curriculum Content Standards (NJCCCS) and relevant CCSS expectations and students showing gains on state assessments.

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 have implemented the *Reading Like a Historian* curricular supplement in the District's middle and high schools. *Reading Like a Historian* is a document-based approach to teaching history. The curriculum exposes students to a multitude of primary source documents from a given historical era. Students are taught the historical skills of close reading, sourcing, contextualizing and corroborating in order to construct viable arguments to historical questions. *Reading Like a Historian* is a Common Core aligned program that provides students with an opportunity to hone their reading, writing, speaking and listening skills.

The Office of Health and Physical Education

The philosophy of the Office of Health and Physical Education is to promote lifelong wellness using empirically based curricula and pedagogical strategies. Students who attend Newark Public Schools will be physically literate individuals who demonstrate a competency in a variety of motor skills and movement patterns. They will also exhibit the knowledge and skills to achieve and maintain lifelong wellness. Using health-related concepts, students will be able to comprehend, analyze and apply health enhancing behaviors to avoid or reduce health-risks over a lifetime. Lastly, students will be able to critically analyze consumer information and advocate for community and personal health.

The Arts Office

The Arts Office provides instructional and curricular support to each district school and specifically to the dance, media arts, music, theatre, and visual arts teachers of those schools. The Special Assistant in the Arts supports instruction in schools through resource allocation, detailed planning processes, articulated community partnerships, comprehensive professional development, coaching and observations, and the distribution of materials, supplies, equipment, textbooks and specialty arts items. In the primary grades, arts educators provide an overview of dance, media arts, music, theatre, and visual arts. New national arts standards provide a descriptive scope of instructional service through PreK through 12th grade instruction, curriculum and assessment. High school standards are organized around new proficient, accomplished, and advanced benchmarks. School arts programs are also supported through partnerships with arts organizations locally, regionally and nationally via a well-crafted articulation of available services and district needs. A comprehensive data collection project will assist teachers, administrators, central staff, parents and community in determining the most effective methodology for increasing the opportunities to learn for all students in the district.

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 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 and Technical Education (CTE) provides experiences for elementary and high school students to make career choices based on the knowledge gained from a variety of academic and career opportunities that are aligned and guided by NJ Core Curriculum Content Standard 9.2 and 9.3. The CTE program is a model for providing successful transition of high school students to the world of work, college, or post-secondary education. CTE embraces a philosophy, which establishes the infrastructure for an educational system that supports an active learning environment connected to career pathways. The program begins in kindergarten and extends through grade twelve. Although the program allows students to leave high school prepared for work or college, many career pathways require post-secondary education. This flexibility allows the district to meet the needs of all students.

In the elementary and middle schools, the program is focused on Standard 9.2 Career Awareness, Exploration, and Preparation. The CTE Office encourages schools to offer students in grades K-8 opportunities to explore careers through career day events, job shadowing experiences, apprenticeships, guest speakers, and field trips to various business. All eighth grade students are encouraged to apply to a specific CTE programs within one of the ten high schools.

The secondary level has a more focused approach on specific areas in Standard 9.3 Career and Technical Education. Students in the secondary level choose a career program by the tenth grade and begin selecting courses to support their chosen career pathway. 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 completion and become eligible to transition into the world of work, or post-secondary education.

The Office of Early Childhood

The Office of Early Childhood (OEC) meets the needs of children ages 3 to 5 in pre-k3 and pre-k4 classrooms across Newark in various settings. The District's preschool program serves over

6,400 children and is offered in 26 District schools, 4 District Early Childhood Schools that serve only pre-k and 60 community-based preschool provider centers. The Office of Early Childhood focuses on the critical step that is pre-k, where many children in Newark begin their school experience. It recognizes the value of developmentally appropriate practices, in a nurturing and safe learning environment, that focus on ensuring positive academic and social-emotions outcomes for children. In 2014-2015, the District was awarded a Head Start grant, which allows OEC to offer augmented comprehensive academic, social, health, and emotional services to 1,000 students and their families. OEC is now part of the Newark Public Schools Pre-K to Grade 8 Division, which will support ensuring vertical alignment across the grades so that children can more easily transition from pre-k to Kindergarten and beyond.

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 40 languages. These students have arrived in our great city from more than 80 countries. 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 English Language Arts 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 CCSS 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 program offers transitional bilingual, English as a Second Language, and Dual 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 three 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 Learning Time

The Office of Expanded Learning Time (OELT) oversees the administration and implementation of a majority of the districts after school programs, initiatives, and activities including the Dr. Marion A. Bolden Student Center. The OELT 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 other stakeholders for the purpose of maximizing and extending the services and opportunities available for students.

The Office of Instructional Technology

Newark Public School's approach to Instructional Technology is built on a foundation in quality common-core aligned curriculum and developing excellent teachers and leaders through the implementation of robust evaluation frameworks an aggressive plan. To support individual student learning, we've focused our efforts specifically on how technology can accelerate learning in the two overarching ways focused on coaching teachers to leverage digital teaching and efficiency tools aligned to high impact instructional strategies; and infuse meaningful and significant digital learning experiences into the curriculum to deepen students' learning and understanding. For each of the above digital learning strategies, we've developed three very specific ways where innovation supports students learning (see below – please note the numerical references are aligned to our teacher evaluation framework).

Objective 1: High Impact Instructional Strategy Digital Teaching & Efficiency Tools for Teachers

1. Utilize Real-Time Formative Assessments tools (shared collaborative workspaces, quick polls) to determine student progress and adjust instruction accordingly throughout the lesson (1c, 2a, 4a, 4b, 4d)
2. Leverage enhanced ways to provide better feedback to better student-to-student and teacher-to-student writing and work products the form of embedded digital audio and written comments (1c, 2e, 3f, 4b, 4f)
3. . Provide students with Tools to Collaborate and Authentically Demonstrate their Learning through blogs, student web sites, student videos, screencasts, etc. (3a, 4c)

Objective 2: Infuse Digital Learning Experiences into Curriculum

1. Utilize instructional technology tools to assist students struggling with reading and writing, develop fluency, understand the text, and gain independence (3b)
2. Provide opportunities that leverage technology to personalize learning to match students' needs and tailor learning to their interests (2a, 2b, 4d, 4e, 4f)
3. Use virtual manipulative and digital visualization tools “to explore and deepen students' understanding of mathematical reasoning and concepts” (2d)

A complete copy of our Strategic Plan can be found on the next page and with specific web-based examples, videos etc. for each of the above cited digital learning objectives can be accessed from our Instructional Technology Department website at www.npsinsttech.com “Strategic Approach for Supporting Digital Learning for the 2015-16 school year.”

Instructional Staff Development

Instructional Staff Development is jointly led by the Office of Curriculum and the Talent Office, which are responsible for supporting school leaders and instructional personnel as they address the professional growth priorities of the Strategic Plan. Resources provide research based learning opportunities and initiatives that contribute to professional growth. 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

Charter Launch

Charter launches transform schools previously operated as district schools into charter-operated schools. Many of our charter partners have a stronger track record of success compared to NPS – even when you compare across subgroups. **This plan does not add new charter seats** – it redirects charter growth plans to neighborhoods most in need of – and demanding – innovation. Currently, approximately 8,000 students are in public charter schools and 10,000 families are on waiting lists. In the South ward alone, 40% of families are applying for charters.

4. 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.

5. 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 and the Special Revenue 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, 2015.

6. 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 government-wide presentation is also included. These funds and government-wide statements are explained in "Notes to the Basic Financial Statements," Note 1.

7. Financial Reporting

The District was awarded the Association of School Business Officials Internationals' (ASBO) Certificate of Excellence in Financial Reporting Award (COE) for excellence in the preparation and issuance of our fiscal year end 2014 Comprehensive Annual Financial Report (CAFR). This was the eleventh consecutive year 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 2015 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.

The Certificate is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Programs' requirements and we are submitting it to ASBO to determine its eligibility for the fiscal year 2014/2015 certificate.

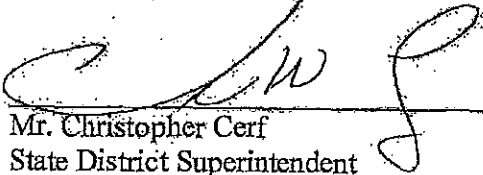
8. Other Information

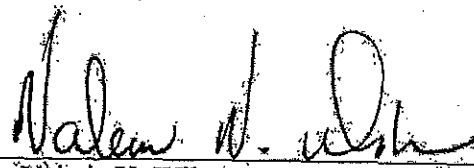
Independent Audit: State statutes require an annual audit by independent certified public accountants or registered municipal accountants. The accounting firm of Wiss & Company, LLP was appointed by the District. In addition to meeting the requirements set forth in state statutes, the audit also was 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 15-08. 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

9. 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,


Mr. Christopher Cerf
State District Superintendent


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

School District of the City of Newark
Newark, New Jersey

Roster of Officials

June 30, 2015

Members of the Advisory Board of Education (April 2015 through April 2016)

Ms. Ariagna Perello, Chairperson
Dr. Marques-Aquil Lewis, Vice Chairperson
Ms. Antoinette Baskerville-Richardson
Ms. Dashay Carter
Ms. Crystal C. Fonseca
Mr. Rashon K. Hasan
Mr. Donald G. Jackson, Jr.
Mr. Khalil Sabu Rashidi
Mr. Philip C. Seelinger, Jr.
Mr. Nathan dos Santos, Student Representative

Other Officials

Mr. Christopher Cerf, 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

Santander Bank
905 Broad Street
Newark, New Jersey 07102

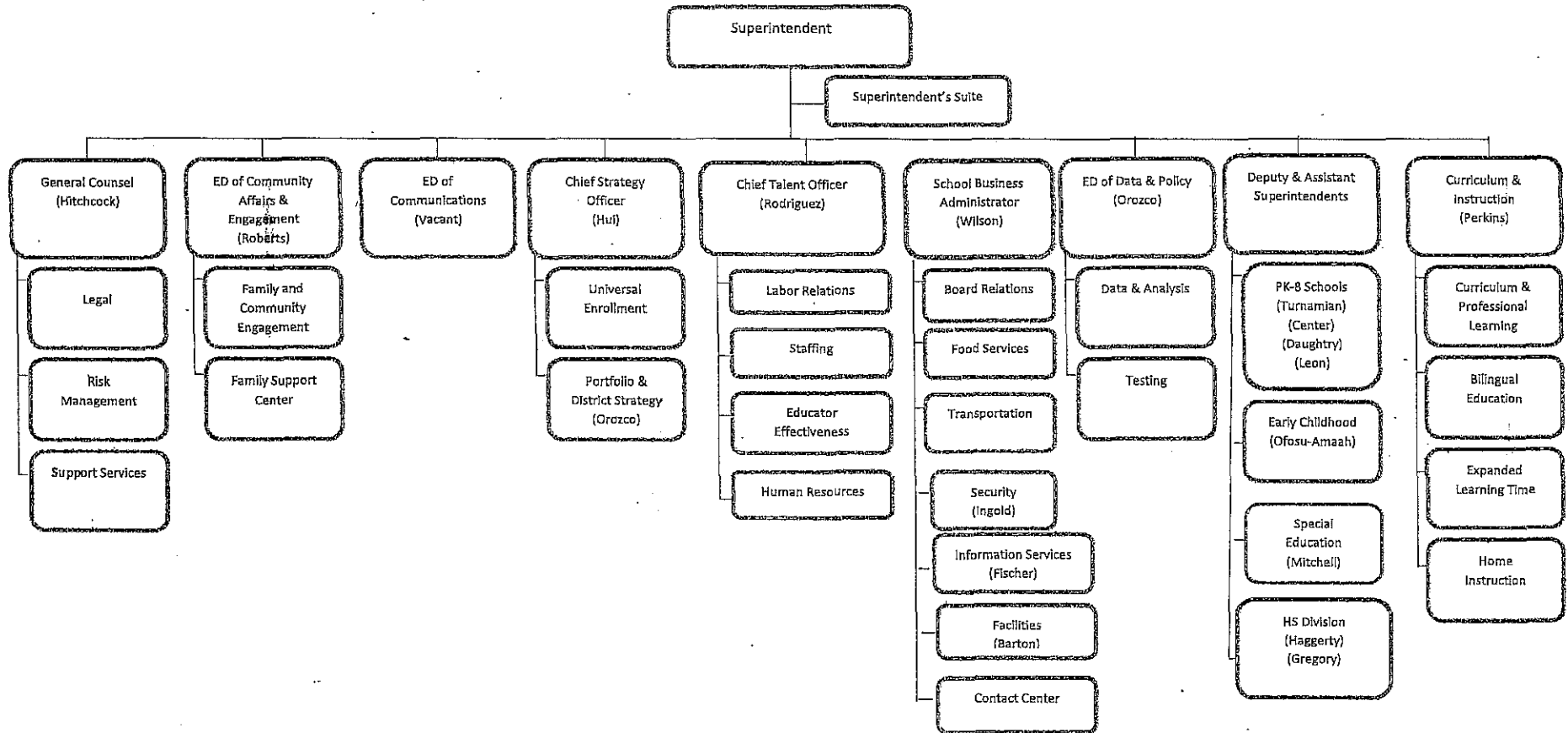
Bank of America
790 Broad Street
Newark, New Jersey 07102

City National Bank
900 Broad Street
Newark, New Jersey 07102

Valley National Bank
1455 Valley Road
Wayne, NJ 07470

Newark Public Schools

Organization Chart



Association of School Business Officials International

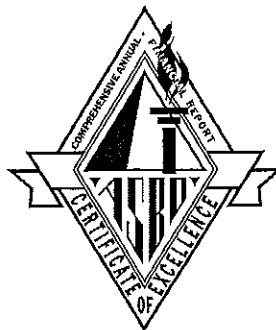


*The Certificate of Excellence in Financial Reporting Award
is presented to*

Newark Public Schools

*For Its Comprehensive Annual Financial Report (CAFR)
For the Fiscal Year Ended June 30, 2014*

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



A handwritten signature in black ink, appearing to read 'M. Pepera', written over a horizontal line.

Mark C. Pepera, MBA, RSBO, SFO
President

A handwritten signature in black ink, appearing to read 'John D. Musso', written over a horizontal line.

John D. Musso, CAE, RSBA
Executive Director

Financial Section

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, 2015, 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.

wiss.com

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Suite 1850
Livingston, NJ 07039
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485C Route 1 South
Suite 250
Iselin, NJ 08830
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14 Penn Plaza
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New York, NY 10122
212.594.8155

5 Bartles Corner Road
Flemington, NJ 08822
908.782.7300

60 West Broad Street
Suite 102
Bethlehem, PA 18018
484.821.5735

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 above 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, 2015, 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.

Emphasis of Matters

Change in Accounting Principle

As discussed in Note 1.U. to the financial statements, during the fiscal year ended June 30, 2015, the District adopted new accounting guidance, Governmental Accounting Standards Board Statement No. 68, *Accounting and Financial Reporting for Pensions* and Governmental Accounting Standards Board Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment to GASB Statement No. 68*, which represents a change in accounting principle. As discussed in Note 20 to the financial statements, as of July 1, 2014 the District's net position was restated to reflect the impact of this change in accounting principle. Our opinion is not modified with respect to this matter.

Restatement

As described in Note 20 to the financial statements, the June 30, 2014 net position in the Food Service Enterprise Fund (increase of \$818,807), the Regional Day School Enterprise Fund (increase of \$38,107), the government-wide governmental activities (decrease of \$2,259,355) and business-type activities (increase of \$856,824) and the associated opening balances of the capital assets footnote were restated as a result of adjustments relating to a valuation of the District's capital assets and related accumulated depreciation due to an appraisal performed during the June 30, 2015 fiscal year. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that management's discussion and analysis, schedule of the District's proportionate share of the net pension liability-PERS, schedule of District contributions - PERS, schedule of the State's proportionate share of the net pension liability associated with the District-TPAF, schedule of the District's proportionate share of the net pension liability - Board of Education Employees' Pension Fund of Essex County and budgetary comparison information as presented 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

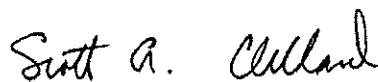
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The accompanying supplementary information, which consists of the combining and individual fund financial statements, school level schedules, debt schedule 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 15-08, *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 21, 2015 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
Licensed Public School Accountant
No. 1049



WISS & COMPANY, LLP

December 21, 2015
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, 2015
(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, 2015. 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 of resources, deferred inflows of resources 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 36-37 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 38-40 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 41-43 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 44-45 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 46-94 of this report.

Required Supplementary Information (RSI). The District is required to present certain supplementary information for its participation in the Public Employees' Retirement System ("PERS"), Teachers' Pension and Annuity Fund ("TPAF") and the Board of Education Employee's Pension Fund of Essex County. Schedules of the District's proportionate share of the PERS net pension liability, contributions made to this program, a schedule of the State's proportionate share of the net pension liability related to TPAF and a schedule of the District's proportionate share of the net pension liability Board of Education Employee's Pension Fund of Essex County are reported as required supplementary information and can be found on pages 95-99 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 100-410 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 \$334,859,361 at the close of 2015. The following table provides a summary of net position relating to the District's governmental and business-type activities at June 30, 2015 and 2014:

	Governmental Activities		Business-type Activities		Total	
	2015	2014	2015	2014	2015	2014
Current and other assets	\$ 107,826,811	\$ 122,400,169	\$ 7,831,112	\$ 8,637,682	\$ 115,657,923	\$ 131,037,851
Capital assets, net	743,636,444	733,764,445	1,604,012	1,065,492	745,240,456	734,829,937
Total assets	851,463,255	856,164,614	9,435,124	9,703,174	860,898,379	865,867,788
Deferred outflow of resources	21,042,455				21,042,455	
Liabilities						
Other liabilities	476,389,101	145,260,570	2,407,447	4,669,417	478,796,548	149,929,987
Long term liabilities	42,843,032	38,712,820			42,843,032	38,712,820
Total liabilities	519,232,133	183,973,390	2,407,447	4,669,417	521,639,580	188,642,807
Deferred inflow of resources	25,441,893				25,441,893	
Net position:						
Net investment in capital assets	741,112,293	733,764,445	1,604,012	1,065,492	742,716,305	734,829,937
Restricted	7,380,484	15,082,800			7,380,484	15,082,800
Unrestricted (deficit)	(420,661,093)	(76,656,021)	5,423,665	3,968,265	(415,237,428)	(72,687,756)
Total net position	\$ 327,831,684	\$ 672,191,224	\$ 7,027,677	\$ 5,033,757	\$ 334,859,361	\$ 677,224,981

The decrease in current and other assets is the result of a decrease of cash held with fiscal agents as a result of the use of funds held by the SDA for the construction of new Elliot and Oliver Street schools.

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, an amount due for prior year pension payments deferral, and net pension liabilities, that are not offset by any assets.

The total governmental activities net position of the District decreased approximately \$344.4 million during the current fiscal year mainly as a result of the implementation of Governmental Accounting Standards Board Statement No. 68, *Accounting and Financial Reporting for Pensions* and Governmental Accounting Standards Board Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment to GASB Statement No. 68*. The implementation of these GASB Statements also resulted in increases in deferred outflows of resources, deferred inflows of resources and net pension liability.

The increase in other liabilities, as well as the deferred outflow of resources, deferred inflow resources and net pension liability, are all a result of the implementation of Governmental Accounting Standards Board Statement No. 68, *Accounting and Financial Reporting for Pensions* and Governmental Accounting Standards Board Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment to GASB Statement No. 68*.

Additionally the District had a current year increase in net position in the enterprise funds of \$1,137,096 as a result of the capital asset restatement increasing beginning net position by \$856,824 as well as a decrease in operating expenses while revenue remained consistent with prior year. The decrease in operating expenses can be attributed to reducing the use of the food service management company and providing services with in house personnel.

The main reason for the increase in net investment in capital assets is the result of the restatement of capital asset balances in the current year. The District hired a third party appraisal company to perform an inventory of all existing capital assets during the 2015 fiscal year.

District activities. The key elements of the District's changes in net position for the years ended June 30, 2015 and 2014 are as follows:

Changes in Net Position

	Governmental Activities		Business-type Activities		Total	
	2015	2014	2015	2014	2015	2014
Revenues:						
Program revenues:						
Charges for services	\$ 1,570,989	\$ 774,303	\$ 6,832,952	\$ 6,771,596	\$ 8,403,941	\$ 7,545,899
Operating grants and contributions	142,854,573	144,871,188	19,357,604	20,444,528	162,212,177	165,315,716
Capital grants and contributions	50,662,545	30,654,626			50,662,545	30,654,626
General revenues:						
Property taxes	113,382,515	111,159,328			113,382,515	111,159,328
Federal and state aid not restricted to a specific purpose	861,302,808	781,166,755			861,302,808	781,166,755
Earnings on investments	300,577	337,146			300,577	337,146
Miscellaneous	6,251,480	3,881,765			6,251,480	3,881,765
Total revenues	1,176,325,487	1,072,845,111	26,190,556	27,216,124	1,202,516,043	1,100,061,235
Expenses:						
Instructional services	496,209,982	435,876,001			496,209,982	435,876,001
Support services	476,698,622	482,209,252			476,698,622	482,209,252
Special Schools	3,684,294	3,571,996			3,684,294	3,571,996
Charter Schools	208,949,538	173,990,878			208,949,538	173,990,878
Interest on long-term debt	32,304				32,304	-
Business Type Activities			27,603,460	29,898,417	27,603,460	29,898,417
Total expenses	1,185,574,740	1,095,648,127	27,603,460	29,898,417	1,213,178,200	1,125,546,544
Decrease in net position before transfers	(9,249,253)	(22,803,016)	(1,412,904)	(2,682,293)	(10,662,157)	(25,485,309)
Transfers	(2,550,000)	(2,800,000)	2,550,000	2,800,000	-	-
Change in net position	(11,799,253)	(25,603,016)	1,137,096	117,707	(10,662,157)	(25,485,309)
Net position - beginning	672,191,224	697,794,240	5,033,757	4,916,050	677,224,981	702,710,290
Restatement	(332,560,287)		856,824		(331,703,463)	
Net position - beginning (as restated)	339,630,937		5,890,581		345,521,518	
Net position - ending	\$ 327,831,684	\$ 672,191,224	\$ 7,027,677	\$ 5,033,757	\$ 334,859,361	\$ 677,224,981

Charges for services increased approximately \$858,000 or 11.37%, mainly as a result of an increase in revenues in the general fund for tuition. The District received more students and the cost per pupil increased driving tuition upwards in the current year.

Operating grants and contributions decreased approximately \$3.1 million or 12.98%, attributable mostly to a decrease in state grants due to a decrease in state preschool education aid awarded to the District.

Capital grants and contributions increased approximately \$20.0 million or 65.27% as a result of an increase of approximately \$20 million in expenditures pertaining to projects funded by the New Jersey Schools Development Authority (SDA).

Federal and state aid not restricted to a specific purpose increased due to additional TPAF pension revenue recorded due to the implementation of GASB 68. Instructional and support service expenses increased for the same reason.

Miscellaneous revenues increased by approximately \$2.4 million or 61.05%, mainly attributable to the receipt of E-Rate reimbursements of approximately \$1.7 million in the current year, while they did not receive any in the prior year as well as an increase of \$400,000 in rental revenue due to additional operating building leases to charter schools in the current year.

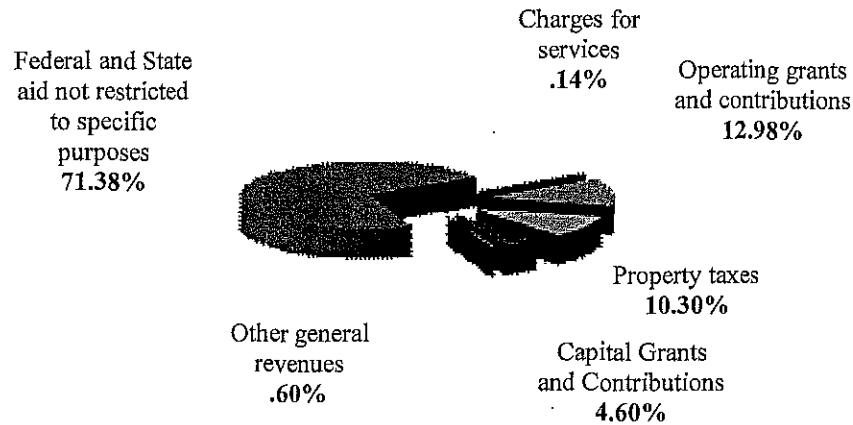
Under New Jersey reporting guidelines, many programs that could be considered instructional programs are categorized under support services such as tuition paid for special education students placed in private or regional day schools and library/media services. Health benefits, at the option of the District, 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 schools increased by approximately \$35.0 million or 20.09% 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 unassigned 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 deficit is (\$42,741,793), while the total fund balance is a deficit balance of (\$36,623,719). 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.

Special Revenue Fund. The special revenue fund is used to track the proceeds of specific revenue sources that are restricted or committed to expenditures for specific purposes, other than debt service or capital projects. Revenues and expenditures for the current fiscal year decreased approximately \$2 million attributable mostly to a decrease in state grants due to a decrease in state preschool education aid.

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 assets (other than those financed by proprietary funds). There were expenditures of \$50,753,585 in the current fiscal year compared to expenditures of \$ 30,669,531 in the prior year. This is mainly attributable to an increase in funding of approximately \$20.1 million from the New Jersey Schools Development Authority in the current year for continuing the Arts High School auditorium project, the rebuilding of Elliot and Oliver Street Schools, and certain external masonry projects at various sites. The District began the planning phase of these projects during the 2013 fiscal year, began construction during the 2014 fiscal year, and continued the construction through the 2015 fiscal year.

The following schedule presents a summary of the General Fund and Special Revenue Fund revenues for the fiscal year ended June 30, 2015, 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.

<u>Revenue</u>	<u>Amount</u>	<u>Percent of Total</u>	<u>(Decrease) Increase from 2014</u>	<u>Percent of (Decrease) Increase</u>
Local sources	\$ 123,908,204	11.8%	\$ 5,037,380	4.2%
State sources	867,334,902	82.7%	2,815,490	0.3%
Federal sources	58,131,333	5.5%	(831,493)	-1.4%
Total	\$ 1,049,374,439	100.0%	\$ 7,021,377	0.7%

The increase in revenue from local sources of approximately \$5.0 million is mainly the result of an increase in the tax levy, increases in tuition revenue and additional miscellaneous revenue.

The increase of approximately \$2.8 million of state sources is attributable to new **state aid for PARCC Readiness and Per Pupil Growth Aid** of approximately \$477,000 of the increase, the award of the Bridging the Device Gap grant of approximately \$250,000, and an increase of approximately \$7 million in on Behalf TPAF Pension and Medical benefits, offset by an approximate decrease of \$2 million in TPAF Social Security Aid, approximate decrease of \$2 million in Preschool Education Aid, and various decreases in Non-public state aid.

The following schedule presents a summary of General Fund and Special Revenue Fund expenditures for the fiscal year ended June 30, 2015 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.

<u>Expenditures</u>	<u>Amount</u>	<u>Percent of Total</u>	<u>(Decrease) Increase From 2014</u>	<u>Percent of (Decrease) Increase</u>
Current expenditures:				
Direct Instruction	\$ 266,719,263	24.9%	\$ (7,086,786)	-2.6%
Support Services	592,987,159	55.3%	(11,029,840)	-1.8%
Special schools	2,858,587	0.3%	364,884	14.6%
Charter schools	208,949,538	19.5%	34,958,660	20.1%
Total	<u>\$ 1,071,514,547</u>	<u>100.0%</u>	<u>\$ 17,206,918</u>	<u>1.6%</u>

The decrease in current expenditures for both direct instruction and support services purposes is mainly the result of a decrease in salary expenditures due to a reduction in workforce.

The increase of approximately \$35.0 million or 20.1% 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 \$2,000,000 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 – exceeded the original budgeted amounts by approximately \$12.7 million or 9.66% as a result of restored teacher positions.
- The modified budget for Other support services - student related services-Purchased professional educational services increased approximately \$3.3 million (390%) as a result of new school consolidations and restoring of positions.
- The modified budget for Other support services - Students - Extra Services - Salaries increased 186% from the original budget (\$8.6 million) as a result of increased needs due to an increase of services needed by the District's special education population.
- The modified budget for Undistributed Expenditures – improvement of instruction services/instructional staff - Salaries of facilitators, Math & Literacy coaches increased from the original budgeted amounts by approximately \$3.6 million or 216.81% as a result of increased need due to the reassignment of these employees to serve additional classrooms.
- The modified budget for Undistributed Expenditures – Improvement of instruction services/instructional staff - Purchased professional educational services decreased from the original budgeted amounts by approximately \$2.3 million or 66.28% as a result of budget reductions.
- Undistributed Expenditures – Educational media services/school library - Salaries of Technology Coordinators decreased from the original budgeted amounts by approximately \$2.9 million or 92.92% as a result of a reduction in workforce.
- The modified budget for Undistributed Expenditures – Central services - Purchased Professional Services - decreased from the original budgeted amounts by approximately \$1.8 million or 47.73% as a result of budget reductions.
- The modified budget for Undistributed Expenditures - Required Maintenance for School Facilities - Salaries - increased from the original budgeted amounts by approximately \$2 million or 26.72% as a result of new school consolidations, as well as the upkeep of closed school buildings that are more susceptible to vandalism.

- The modified budget for Undistributed Expenditures - Custodial services - Salaries exceeded the original budgeted amounts by approximately \$6.1 million or 27.6% as a result of new school consolidations, as well as the upkeep of closed school buildings that are more susceptible to vandalism.
- Undistributed Expenditures – Custodial Services - Energy (Natural Gas) decreased from the original budgeted amounts by approximately \$1.7 million or 22.13% as a result of less energy being used due to the continued progress of the energy conservation plan and use of solar as an alternative.
- The modified budget for Undistributed Expenditures – Security – Salaries - increased from the original budgeted amounts by approximately \$2.7 million or 22.66% as a result of the increase in the need for security services.
- The modified budget for Undistributed Expenditures - Unallocated Benefits – Employee Benefits – Social Security Contributions - decreased from the original budgeted amounts by approximately \$2.5 million or 21.04% as a result of an overall reduction in staff.
- The modified budget for Undistributed Expenditures - Unallocated Benefits – Employee Benefits – Unemployment compensation - decreased from the original budgeted amounts by approximately \$5.4 million or 92.58% as a result of an overall reduction in staff.
- The modified budget for Undistributed Expenditures - Unallocated Benefits – Worker's Compensation exceeded the original budgeted amounts by approximately \$4.9 million or 81.21% as a result of increase in costs and claims.
- The modified budget for Other Financing Sources – Transfers out to food service fund exceeded the original budgeted amounts by \$1.55 million or 155% as a result of less revenues being generated in the food service fund than originally expected.

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 \$2,000,000 and 10%.

Revenues

- Actual investment income amounts were less than the modified budgeted amount by approximately \$2.8 million or 1,306.8% as a result of the decline in interest rates offered by financial institutions as well as the reduction in available cash.
- Actual miscellaneous income exceeded the modified budgeted amount by approximately \$3.0 million or 49.70% as a result of the District conservative approach during the budget process and budgeting amounts less than those actually realized on an annual basis. In addition, there were additional charter school rental agreements that were established in the current year and \$1.7 million of E-Rate reimbursements recognized as miscellaneous revenue in the current year that were not in existence previously.
- Actual Medicaid Reimbursement revenue was approximately \$1.5 million higher than budget revenue as a result of a conservative budget approach by the District each year. For several years the District revenue from reimbursement for Medicaid has increased due to increase in special education students, however the District has elected to keep the budgeted revenues at a lower level for conservative measures. Additionally a large portion of the increase is mainly attributable to an unexpected receipt of 12/13 ARRA SEMI funds were received in June 2015 and were instructed to record the revenue in the current year. The District received approximately \$800,000 in ARRA SEMI funding.

Expenditures

- Actual amounts for Undistributed Expenditures – Instruction – Tuition to private school – handicapped in state were less than modified budgeted amounts by approximately \$2.7 million or 12.51% as a result of a decrease in students sent to such schools.

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

Capital Assets Administration

Capital Assets. As of June 30, 2015, the District has capital assets, net of accumulated depreciation, of \$745,240,546, including land, school buildings, machinery, equipment, vehicles and construction in progress noted as follows:

	Governmental Activities		Business-type Activities		Total	
	2015	2014	2015	2014	2015	2014
Land	\$ 28,226,696	\$ 28,226,696			\$ 28,226,696	\$ 28,226,696
Construction in progress	117,672,761	69,997,882			117,672,761	69,997,882
Buildings and building improvements	930,963,113	928,002,686			930,963,113	928,002,686
Machinery, equipment, and vehicles	13,554,139	13,371,005	\$ 7,239,569	\$ 7,239,569	20,793,708	20,610,574
Total capital assets	1,090,416,709	1,039,598,269	7,239,569	7,239,569	1,097,656,278	1,046,837,838
Accumulated Depreciation	(346,780,265)	(308,093,179)	(5,635,467)	(5,317,253)	(352,415,732)	(313,410,432)
Total Capital Assets net of Accumulated Depreciation	\$ 743,636,444	\$ 731,505,090	\$ 1,604,102	\$ 1,922,316	\$ 745,240,546	\$ 733,427,406

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, 2015 and 2014 are as follows for governmental activities:

	Governmental Activities	
	2015	2014
Capital Lease Obligation	\$ 5,025,000	\$ -
Deferred Pension Liability	2,809,090	3,039,070
Compensated absences	38,083,374	37,140,730
Total long-term liabilities	\$ 45,917,464	\$ 40,179,800

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 \$4,998,616 of its June 30, 2015 fund balance to partially fund the 2015/16 operations. This amount is a decrease of \$13,219,302 from the amount of surplus budgeted for in the 2014/15 adopted budget of \$18,207,918.
- The tax levy which has remained relatively stable for approximately 20 years was increased to \$113,382,515 for the 2014/15 fiscal year. This was an increase of \$2,223,187 from the 2013/14 levy. For 2015/16, the District has again increased the amount of revenue from local taxes by \$2,267,650 to \$115,650,165.

All of these factors were considered in preparing the District's budget for the 2015-2016 fiscal year. The reduction and/or stabilization of state aid and the increase in students attending charter schools has caused difficulty in balancing its budgets and is expected to be more difficult in the future years. Additionally, it is noted that as of the date of this audit, the District has a potential budget shortfall in the 2015-2016 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 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, 2015.

Newark Public Schools

Statement of Net Position

June 30, 2015

	Governmental Activities	Business-type Activities	Total
Assets			
Cash and cash equivalents	\$ 58,543,821	\$ 4,606,494	\$ 63,150,315
Internal balances	544,390	(544,390)	-
Accounts receivable	37,491,119	3,693,872	41,184,991
Inventories	376,378	75,136	451,514
Restricted:			
Cash and cash equivalents	6,524,000		6,524,000
Cash held with fiscal agents	4,347,103		4,347,103
Capital assets, non-depreciable	145,899,457		145,899,457
Capital assets, depreciable, net	597,736,987	1,604,012	599,340,999
Total assets	<u>851,463,255</u>	<u>9,435,124</u>	<u>860,898,379</u>
Deferred Outflow of Resources			
Pension deferrals	21,042,455		21,042,455
Total assets and deferred outflow of resources	<u>872,505,710</u>	<u>9,435,124</u>	<u>21,042,455</u>
Liabilities			
Accounts payable and other liabilities	43,450,945	1,930,884	45,381,829
Accrued liabilities	44,537,294	430,920	44,968,214
Accrued interest payable	32,304		32,304
Intergovernmental payables:			
State	1,694,317		1,694,317
Federal	100,519		100,519
Other	203,373		203,373
Accrued liabilities for insurance claims	25,637,448		25,637,448
Unearned revenue	27,945,337	45,643	27,990,980
Net pension liability	299,713,132		299,713,132
Notes payable	30,000,000		30,000,000
Current portion of long-term obligations	3,074,432		3,074,432
Noncurrent portion of long-term obligations	42,843,032		42,843,032
Total liabilities	<u>519,232,133</u>	<u>2,407,447</u>	<u>521,639,580</u>
Deferred Inflow of Resources			
Pension deferrals	25,441,893		25,441,893
Total liabilities and deferred inflow of resources	<u>544,674,026</u>	<u>2,407,447</u>	<u>547,081,473</u>
Net position			
Net investment in capital assets	741,112,293	1,604,012	742,716,305
Restricted for:			
Capital projects	902,410		902,410
Other purposes	6,478,074		6,478,074
Unrestricted (deficit)	(420,661,093)	5,423,665	(415,237,428)
Total net position	<u>\$ 327,831,684</u>	<u>\$ 7,027,677</u>	<u>\$ 334,859,361</u>

See accompanying notes to basic financial statements.

Newark Public Schools

Statement of Activities

Year ended June 30, 2015

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		Total
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	
Governmental activities							
Instruction	\$ 496,209,982	\$ 1,570,989	\$ 49,307,463		\$ (445,331,530)		\$ (445,331,530)
Support services:							
Attendance/social work	10,524,482				(10,524,482)		(10,524,482)
Health services	14,763,745				(14,763,745)		(14,763,745)
Support services	175,702,976		93,547,110		(82,155,866)		(82,155,866)
Improvement of instruction	37,413,798				(37,413,798)		(37,413,798)
Educational media services	4,533,779				(4,533,779)		(4,533,779)
Instructional staff training	795,733				(795,733)		(795,733)
General administration	13,642,251				(13,642,251)		(13,642,251)
School administration	45,908,347				(45,908,347)		(45,908,347)
Central services	16,875,250				(16,875,250)		(16,875,250)
Administration information technology	7,110,383				(7,110,383)		(7,110,383)
Operation and maintenance of plant services	109,328,790			\$ 50,662,545	(58,666,245)		(58,666,245)
Student transportation	40,099,088				(40,099,088)		(40,099,088)
Special schools	3,684,294				(3,684,294)		(3,684,294)
Charter schools	208,949,538				(208,949,538)		(208,949,538)
Interest on long-term debt	32,304				(32,304)		(32,304)
Total governmental activities	<u>1,185,574,740</u>	<u>1,570,989</u>	<u>142,854,573</u>	<u>50,662,545</u>	<u>(990,486,633)</u>		<u>(990,486,633)</u>
Business-type activities							
Food service	22,182,116	540,917	19,357,604			\$ (2,283,595)	(2,283,595)
Regional day school	5,421,344	6,292,035				870,691	870,691
Total business-type activities	<u>27,603,460</u>	<u>6,832,952</u>	<u>19,357,604</u>			<u>(1,412,904)</u>	<u>(1,412,904)</u>
Total primary government	<u>\$ 1,213,178,200</u>	<u>\$ 8,403,941</u>	<u>\$ 162,212,177</u>	<u>\$ 50,662,545</u>	<u>(990,486,633)</u>	<u>(1,412,904)</u>	<u>(991,899,537)</u>
General revenues:							
Property taxes, levied for general purposes					113,382,515		113,382,515
Federal sources					2,643,186		2,643,186
State sources					858,659,622		858,659,622
Interest earnings					300,577		300,577
Miscellaneous income					6,251,480		6,251,480
Transfers					(2,550,000)	2,550,000	
Total general revenues and transfers					<u>978,687,380</u>	<u>2,550,000</u>	<u>981,237,380</u>
Change in net position					(11,799,253)	1,137,096	(10,662,157)
Net Position—beginning (as restated)					339,630,937	5,890,581	345,521,518
Net Position—ending					<u>\$ 327,831,684</u>	<u>\$ 7,027,677</u>	<u>\$ 334,859,361</u>

See accompanying notes to basic financial statements.

Fund Financial Statements

Governmental Funds

Newark Public Schools
Governmental Funds

Balance Sheet

June 30, 2015

	Major Funds			Total Governmental Funds
	General Fund	Special Revenue Fund	Capital Projects Fund	
Assets				
Cash and cash equivalents	\$ 24,141,938	\$ 7,145,482	\$ 867,810	\$ 32,155,230
Accounts receivable:				
State	5,895,466	40,000	4,912,550	10,848,016
Federal	391,455	9,330,348		9,721,803
Other	270,751	133,983		404,734
Interfund	17,931,430			17,931,430
Restricted Assets:				
Cash and cash equivalents	1,500,000	5,024,000		6,524,000
Cash held with fiscal agents			3,639,985	3,639,985
Total assets	<u>\$ 50,131,040</u>	<u>\$ 21,673,813</u>	<u>\$ 9,420,345</u>	<u>\$ 81,225,198</u>
Liabilities and Fund Balances				
Liabilities:				
Accounts payable	\$ 24,359,207	\$ 3,458,389	\$ 2,233,953	\$ 30,051,549
Accrued liabilities	29,758,851	1,447,548		31,206,399
Notes payable	30,000,000			30,000,000
Intergovernmental payables:				
State	988,326	705,991		1,694,317
Federal		100,519		100,519
Other			203,373	203,373
Interfunds payable	1,079,750	22,601	424,162	1,526,513
Other liabilities	208,625			208,625
Unearned revenue		22,288,890	5,656,447	27,945,337
Total liabilities	<u>86,394,759</u>	<u>28,023,938</u>	<u>8,517,935</u>	<u>122,936,632</u>
Fund balances:				
Restricted for:				
Excess surplus - prior year - designated for subsequent years'	4,978,074			4,978,074
Capital reserve	1,500,000			1,500,000
Capital projects			902,410	902,410
Unassigned (deficit)	(42,741,793)	(6,350,125)		(49,091,918)
Total fund balances (deficit)	<u>(36,263,719)</u>	<u>(6,350,125)</u>	<u>902,410</u>	<u>(41,711,434)</u>
Total liabilities and fund balances	<u>\$ 50,131,040</u>	<u>\$ 21,673,813</u>	<u>\$ 9,420,345</u>	<u>\$ 81,225,198</u>

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

Total fund balances per above \$ (41,711,434)

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. The cost of the assets is \$1,090,416,709 and the accumulated depreciation is \$346,780,265. 743,636,444

Deferred pension costs in governmental activities are not financial resources and are therefore not reported in the funds. (4,399,438)

Net pension liability is not due and payable in the current period and therefore is not reported as a liability in the funds. (299,713,132)

Accrued pension contributions for the June 30, 2015 plan year end are not paid with current economic resources and are therefore not reported as a liability in the funds, but are included in accounts payable in the government-wide statement of net position. (11,614,585)

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. 914,492

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. (59,248,359)

Accrued interest on long-term debt is not due and payable in the current period and therefore is not reported as a liability in the funds. (32,304)

Net position of governmental activities \$ 327,831,684

See accompanying notes to basic financial statements.

Newark Public Schools
Governmental Funds

Statement of Revenues, Expenditures and Changes in Fund Balances

Year ended June 30, 2015

	Major Funds			Total Governmental Funds
	General	Special	Capital	
	Fund	Revenue Fund	Projects Fund	
Revenues:				
Local sources:				
Local tax levy	\$ 113,382,515			\$ 113,382,515
Tuition	1,570,989			1,570,989
Interest on investments	213,261		\$ 731	213,992
Miscellaneous	5,985,902	\$ 2,755,537	30,042	8,771,481
Total local sources	121,152,667	2,755,537	30,773	123,938,977
State sources	782,722,747	84,612,155	50,632,503	917,967,405
Federal sources	2,643,186	55,488,147		58,131,333
Total revenues	906,518,600	142,855,839	50,663,276	1,100,037,715
Expenditures:				
Current:				
Instruction	236,741,406	29,977,857		266,719,263
Support services:				
Instruction	43,339,939			43,339,939
Attendance/social work	7,185,574			7,185,574
Health services	10,119,204			10,119,204
Support services	49,152,888	93,548,110		142,700,998
Improvement of instruction	25,061,777			25,061,777
Educational media services / school library	3,127,459			3,127,459
Instructional staff training	750,024			750,024
General administration	11,432,534			11,432,534
School administration	26,588,826			26,588,826
Central services	12,112,199			12,112,199
Administration information technology	6,045,545			6,045,545
Required maintenance of plant services	14,774,438			14,774,438
Custodial services	53,408,803			53,408,803
Security	14,685,671			14,685,671
Student transportation	37,239,371			37,239,371
Unallocated benefits	118,656,489			118,656,489
On-behalf TPAF pension contributions	43,947,330			43,947,330
Reimbursed TPAF social security contributions	21,810,978			21,810,978
Capital outlay			50,753,585	50,753,585
Special schools-current	2,858,587			2,858,587
Charter schools-current	208,949,538			208,949,538
Total expenditures	947,988,580	123,525,967	50,753,585	1,122,268,132
(Deficit) excess of revenues (under) over expenditures	(41,469,980)	19,329,872	(90,309)	(22,230,417)
Other financing sources (uses):				
Lease proceeds		5,025,000		5,025,000
Transfers in	21,886,831			21,886,831
Transfers out	(2,550,000)	(21,886,100)	(731)	(24,436,831)
Total other financing sources (uses)	19,336,831	(16,861,100)	(731)	2,475,000
Net change in fund balances	(22,133,149)	2,468,772	(91,040)	(19,755,417)
Fund balances, July 1 (deficit)	(14,130,570)	(8,818,897)	993,450	(21,956,017)
Fund balances, June 30 (deficit)	\$ (36,263,719)	\$ (6,350,125)	\$ 902,410	\$ (41,711,434)

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 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, 2015

Total net change in fund balances - governmental funds (from B-2)	\$	(19,755,417)
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 capital additions exceeded depreciation expense in the period.		
Depreciation expense	\$ (38,687,086)	
Capital additions	<u>50,818,440</u>	12,131,354
Issuance of long-term debt (capital leases and bonds) provide current financial resources to governmental funds, which the repayment of the principal of the long term debt consumes the current financial resources of governmental funds. Neither transactions, however has any effect on net position.		(5,025,000)
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.		351,896
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.		229,980
Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds. Pension expense		1,242,882
In the statement of activities, interest on long term debt is accrued, regardless of when due. In the governmental funds, interest is reported when due.		(32,304)
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).		(942,644)
Change in net position of governmental activities (A-2)	\$	<u>(11,799,253)</u>

See accompanying notes to basic financial statements.

Proprietary Funds

Newark Public Schools
Proprietary Funds

Statement of Net Position

June 30, 2015

	Major Funds			Internal Service Funds
	Enterprise Funds		Totals	
	Food Service	Regional Day School		
Assets				
Current assets:				
Cash and cash equivalents	\$ 842,419	\$ 3,764,075	\$ 4,606,494	\$ 26,388,591
Accounts receivable:				
State	47,505		47,505	
Federal	3,262,593		3,262,593	
Other	3,440	380,334	383,774	
Interfund	22,601	7,007	29,608	
Inventories	75,136		75,136	376,378
Restricted assets:				
Cash held with fiscal agents				707,118
Total current assets	4,253,694	4,151,416	8,405,110	27,472,087
Capital assets:				
Machinery and equipment	7,081,250	158,319	7,239,569	
Accumulated depreciation	(5,548,372)	(87,185)	(5,635,557)	
Total capital assets, net	1,532,878	71,134	1,604,012	
Total assets	5,786,572	4,222,550	10,009,122	27,472,087
Liabilities				
Current liabilities:				
Accounts payable	1,877,591	53,293	1,930,884	920,147
Accrued liabilities	274,125	156,795	430,920	25,637,448
Interfund payable	573,998		573,998	
Unearned revenue	45,643		45,643	
Total current liabilities	2,771,357	210,088	2,981,445	26,557,595
Net Position				
Net investment in capital assets	1,532,878	71,134	1,604,012	
Unrestricted	1,482,337	3,941,328	5,423,665	914,492
Total net position	\$ 3,015,215	\$ 4,012,462	\$ 7,027,677	\$ 914,492

See 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, 2015

	Major Funds			
	Enterprise Funds			Internal Service Funds
	Food Service	Regional Day School	Totals	
Operating revenues:				
Local sources:				
Daily food sales	\$ 202,472		\$ 202,472	
Tuition		\$ 6,280,318	6,280,318	
Miscellaneous	338,445	11,717	350,162	
Total local sources	540,917	6,292,035	6,832,952	
Services provided to other funds				\$ 15,093,196
Total operating revenues	540,917	6,292,035	6,832,952	15,093,196
Operating expenses:				
Salaries	4,730,132	3,809,325	8,539,457	688,995
Employee benefits	1,643,096	1,102,207	2,745,303	198,838
Purchased professional services	6,165,212	303,617	6,468,829	560,652
Other purchased services	720,449		720,449	
Energy		94,731	94,731	
Transportation		12,277	12,277	
Supplies and materials	6,938,459	53,855	6,992,314	326,259
Insurance				13,052,134
Textbooks		1,923	1,923	
Depreciation	306,975	11,329	318,304	
Cost of sales	1,672,182		1,672,182	
Miscellaneous	5,611	32,080	37,691	740
Total operating expenses	22,182,116	5,421,344	27,603,460	14,827,618
Operating (loss) income	(21,641,199)	870,691	(20,770,508)	265,578
Nonoperating revenues:				
State sources:				
State school lunch program	225,062		225,062	
Federal sources:				
Fresh fruit and vegetable program	259,193		259,193	
School breakfast program	6,055,309		6,055,309	
School breakfast expansion	4,956		4,956	
National school lunch program	10,577,720		10,577,720	
After school snack program	52,635		52,635	
Food donation program commodities	1,694,922		1,694,922	
Summer food service program	487,807		487,807	
Investment income				86,318
Total nonoperating revenues	19,357,604	-	19,357,604	86,318
(Loss) income before transfers	(2,283,595)	870,691	(1,412,904)	351,896
Transfer in - board contribution	2,550,000		2,550,000	
Change in net position	266,405	870,691	1,137,096	351,896
Total net position - beginning (As Restated)	2,748,810	3,141,771	5,890,581	562,596
Total net position - ending	<u>\$ 3,015,215</u>	<u>\$ 4,012,462</u>	<u>\$ 7,027,677</u>	<u>\$ 914,492</u>

See accompanying notes to basic financial statements.

Newark Public Schools
Proprietary Funds

Statement of Cash Flows

Year ended June 30, 2015

	Major Funds			Internal Service Funds
	Enterprise Funds		Totals	
	Food Service	Regional Day School		
Cash flows from operating activities				
Receipts from services provided				\$ 15,093,196
Receipts from customers	\$ 10,337	\$ 6,421,329	\$ 6,431,666	
Payments to employees	(4,365,148)	(3,825,313)	(8,190,461)	(688,995)
Payments for employee benefits	(1,643,096)		(1,643,096)	(198,838)
Payments to suppliers	(17,648,952)	(1,607,526)	(19,256,478)	(944,271)
Payments for miscellaneous purposes				(740)
Payments for insurance				(10,414,054)
Net cash (used in) provided by operating activities	(23,646,859)	988,490	(22,658,369)	2,846,298
Cash flows from noncapital financing activities				
Cash received from state and federal reimbursements	18,319,232		18,319,232	
Cash received from other funds - board contribution	2,550,000		2,550,000	
Cash received from other funds - advances	1,153,489		1,153,489	
Cash received from food donation program	1,714,165		1,714,165	
Net cash provided by noncapital financing activities	23,736,886		23,736,886	
Cash flows from investing activities				
Cash received from investments				86,318
Net cash provided by investing activities				86,318
Net increase in cash and cash equivalents	90,027	988,490	1,078,517	2,932,616
Cash and cash equivalents, beginning of year	752,392	2,775,585	3,527,977	23,455,975
Cash and cash equivalents, end of year	\$ 842,419	\$ 3,764,075	\$ 4,606,494	\$ 26,388,591
Reconciliation of operating (loss) income to net cash (used in) provided by operating activities:				
Operating (loss) income	\$ (21,641,199)	\$ 870,691	\$ (20,770,508)	\$ 265,578
Adjustments to reconcile operating (loss) income to net cash (used in) provided by operating activities:				
Depreciation	306,975	11,329	318,304	
Change in assets and liabilities:				
Decrease in accounts receivable - other	10,338	136,301	146,639	
(Increase) in Interfund receivable		(7,007)	(7,007)	
Increase in inventory	(41,983)		(41,983)	(12,874)
Increase (decrease) in accounts payable	(2,305,812)	(6,836)	(2,312,648)	(768,375)
Increase (decrease) in accrued liabilities	24,822	(15,988)	8,834	3,361,969
Net cash (used in) provided by operating activities	\$ (23,646,859)	\$ 988,490	\$ (22,658,369)	\$ 2,846,298

Non-cash from non-capital financing activities

The District received \$1,714,165 of food commodities from the U.S. Department of Agriculture for the year ended June 30, 2015.

See accompanying notes to basic financial statements.

Fiduciary Funds

Newark Public Schools
Fiduciary Funds

Statement of Fiduciary Net Position

June 30, 2015

	<u>Unemployment Compensation Trust</u>	<u>Private Purpose Scholarship Fund</u>	<u>Agency Funds</u>
Assets			
Cash and cash equivalents	\$ 2,391,206	\$ 12,077	\$ 29,481,120
Interfund receivables	656,039	416,704	
Total assets	<u>3,047,245</u>	<u>428,781</u>	<u>\$ 29,481,120</u>
Liabilities			
Payroll deductions and withholdings payable			\$ 5,063,191
Summer escrow payroll payable			6,753,081
Accounts payable	501,312		
Interfund payable			16,933,270
Due to student groups			731,578
Total liabilities	<u>501,312</u>		<u>\$ 29,481,120</u>
Net Position			
Held in trust for unemployment claims	<u>\$ 2,545,933</u>		
Held in trust for scholarships		<u>\$ 428,781</u>	

See accompanying notes to basic financial statements.

Newark Public Schools
Fiduciary Funds

Statement of Changes in Fiduciary Net Position

Year ended June 30, 2015

	Unemployment Compensation Trust	Private-Purpose Scholarship Fund
Additions		
Interest on investments		\$ 18
Contributions:		
Board contributions	\$ 434,536	
Employee contributions	658,045	
Total additions	1,092,581	18
Deductions		
Unemployment payments	4,364,543	
Total deductions	4,364,543	
Change in net position	(3,271,962)	18
Net position - beginning of the year	5,817,895	428,763
Net position - end of the year	\$ 2,545,933	\$ 428,781

See accompanying notes to basic financial statements.

Newark Public Schools

Notes to the Basic Financial Statements (Continued)

Year ended June 30, 2015

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 State 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 Schools. 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 majority of District operations 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."

Newark Public Schools

Notes to the Basic Financial Statements (Continued)

Year ended June 30, 2015

1. Summary of Significant Accounting Policies (continued)

The State District Superintendent is responsible for the fiscal and administrative control of the District. The Superintendent is appointed by the Commissioner of the New Jersey Department of Education. In June of 2014, the New Jersey State Board of Education approved returning control of fiscal management to the Newark Public Schools Advisory Board. All other areas of the District administration and education remain under State Control. 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.

Newark Public Schools

Notes to the Basic Financial Statements (Continued)

Year ended June 30, 2015

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 sixty 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.

Newark Public Schools

Notes to the Basic Financial Statements (Continued)

Year ended June 30, 2015

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 District:

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

Newark Public Schools

Notes to the Basic Financial Statements (Continued)

Year ended June 30, 2015

1. Summary of Significant Accounting Policies (continued)

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 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. Agency funds are custodial in nature and do not involve measurement of results of operations.

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.

Revenues and other governmental fund financial resources should be recognized in the accounting period in which they become both measurable and available. When an asset is recorded in governmental fund financial statements, but the revenue is not available the government should report a deferred inflow of resources until such time the revenue becomes available.

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."

Newark Public Schools

Notes to the Basic Financial Statements (Continued)

Year ended June 30, 2015

1. Summary of Significant Accounting Policies (continued)

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 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.

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.

Newark Public Schools

Notes to the Basic Financial Statements (Continued)

Year ended June 30, 2015

1. Summary of Significant Accounting Policies (continued)

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, 2015, the unused Food Donation Program commodities of \$23,042 are reported as unearned revenue in the Food Service Enterprise Fund.

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 2014-2015 fiscal year were based on rates established by the receiving District. These rates are subject to change when the actual costs have been determined.

Newark Public Schools

Notes to the Basic Financial Statements (Continued)

Year ended June 30, 2015

1. Summary of Significant Accounting Policies (continued)

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:

	<u>Years</u>
Machinery and equipment	2-20
Buildings	50
Building improvements	20
Vehicles	5-10

J. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. The District has one item that qualifies for reporting in this category, deferred amounts related to pensions. In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to future periods and so will *not* be recognized as an inflow of resources (revenue) until that time. The District has one item that qualifies for reporting in this category, deferred amounts related to pensions.

Newark Public Schools

Notes to the Basic Financial Statements (Continued)

Year ended June 30, 2015

1. Summary of Significant Accounting Policies (continued)

K. 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, 2015, the amount earned by these employees but not disbursed was \$6,753,081 and is included in liabilities – summer escrow payroll payable in the Payroll Agency fiduciary fund.

L. 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 \$38,083,374 at June 30, 2015. A liability for these amounts is reported in the governmental funds only if they have matured at June 30, 2015, for example, as a result of employee resignations and retirements.

M. Unearned Revenue

Unearned revenue in the special revenue and capital project funds represents cash which has been received, but is not yet earned and certain 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, as well as unexpended funds received related to the school meals equipment federal program.

Newark Public Schools

Notes to the Basic Financial Statements (Continued)

Year ended June 30, 2015

1. Summary of Significant Accounting Policies (continued)

N. 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.

O. 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.

Newark Public Schools

Notes to the Basic Financial Statements (Continued)

Year ended June 30, 2015

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 \$36,263,719 deficit fund balance in the General Fund, \$11,783,960 of year-end encumbrances, \$10,542 designated for subsequent years' expenditures, \$802,348 designated for subsequent years expenditures – ARRA SEMI and the unassigned portion of (\$55,338,643) are included in the unassigned deficit of (\$42,741,793), \$4,978,074 has been restricted for prior year excess surplus designated for subsequent years expenditures, and \$1,500,000 has been restricted for capital reserve.

The special revenue fund undesignated deficit in the amount of \$6,350,125 is comprised of unexpended lease proceeds in the amount of \$2,533,153 offset by a deficit of \$8,883,278 due to preschool education funds not being recognized as revenue in the financial statements due to the State's deferral of the last two state aid payments.

P. Net Position

Net position represents the difference between assets, deferred inflows of resources, deferred outflows of resources 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.

Newark Public Schools

Notes to the Basic Financial Statements (Continued)

Year ended June 30, 2015

1. Summary of Significant Accounting Policies (continued)

Q. 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.

R. 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 2015 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.

S. 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 from 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.

Newark Public Schools

Notes to the Basic Financial Statements (Continued)

Year ended June 30, 2015

1. Summary of Significant Accounting Policies (continued)

T. 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 did not generate excess fund balance during the 2014-2015 fiscal year. The District also has excess fund balance from the prior year in the amount of \$4,978,074 that was appropriated in the 2015-16 budget.

U. GASBs Implemented in the 2015 Fiscal Year

In June 2012, GASB issued Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27* (“GASB No. 68”). The primary objective of this Statement is to improve accounting and financial reporting by state and local governments for pensions. It also improves information provided by state and local governmental employers about financial support for pensions that is provided by other entities. This Statement results from a comprehensive review of the effectiveness of existing standards of accounting and financial reporting for pensions with regard to providing decision-useful information, supporting assessments of accountability and interperiod equity, and creating additional transparency in employer and governmental nonemployer contributing entity financial reports and will enhance its value for assessing accountability and interperiod equity by requiring recognition of the entire net pension liability and a more comprehensive measure of pension expense. This Statement replaces the requirement of Statement No. 27, *Accounting for Pensions by State and Local Governmental Employers*, as well as the requirements of Statement No. 50, *Pension Disclosures*, as they relate to pensions that are provided through pension plans administered as trusts or equivalent arrangements that meet certain criteria.

The requirements of Statements 27 and 50 remain applicable for pensions that are not covered by the scope of this Statement. This statement is effective for periods beginning after June 15, 2014.

Newark Public Schools

Notes to the Basic Financial Statements (Continued)

Year ended June 30, 2015

1. Summary of Significant Accounting Policies (continued)

U. GASBs Implemented in the 2015 Fiscal Year (continued)

In November 2013, GASB issued Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment to GASB Statement NO. 68* (“GASB 71”). The objective of this Statement is to improve accounting and financial reporting by addressing an issue in Statement No. 68 concerning the transition provisions related to certain pension contributions made to defined benefit pension plans prior to the implementation of that Statement by employers and nonemployer contributing entities. The requirements of this Statement will eliminate the source of a potential understatement of restated beginning net position and expense in the first year of implementation of Statement No. 68. The issue relates to amounts associated with contributions, if any, made by a state or local government employer or nonemployer contributing entity to a defined benefit pension plan after the measurement date of the government's beginning net pension liability. Statement 68 requires a state or local government employer (or nonemployer contributing entity in a special funding situation) to recognize a net pension liability measured as of a date (the measurement date) no earlier than the end of its prior fiscal year. If a state or local government employer or nonemployer contributing entity makes a contribution to a defined benefit pension plan between the measurement date of the reported net pension liability and the end of the government's reporting period, Statement 68 requires that the government recognize its contribution as a deferred outflow of resources.

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

This Statement amends paragraph 137 of Statement 68 to require that, at transition, a government recognize a beginning deferred outflow of resources for its pension contributions, if any, made subsequent to the measurement date of the beginning net pension liability.

Newark Public Schools

Notes to the Basic Financial Statements (Continued)

Year ended June 30, 2015

1. Summary of Significant Accounting Policies (continued)

U. GASBs Implemented in the 2015 Fiscal Year (continued)

Statement 68, as amended, continues to require that beginning balances for other deferred outflows of resources and deferred inflows of resources related to pensions be reported at transition only if it is practical to determine all such amounts.

V. Subsequent Events

Management has reviewed and evaluated all events and transactions that occurred between June 30, 2015 through December 21, 2015 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 have come to the attention of the District that would require disclosure.

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 capital leases, deferred pension liability, health benefit liabilities 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 \$59,248,359 difference are as follows:

Deferred pension liability	\$ 2,809,090
Capital lease payable	5,025,000
Compensated absences	38,083,374
Health benefits liability	<u>13,330,895</u>
Net adjustment to reduce fund balance-total governmental funds to arrive at net position – governmental activities	<u>\$ 59,248,359</u>

Newark Public Schools

Notes to the Basic Financial Statements (Continued)

Year ended June 30, 2015

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.

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) and the New Jersey Asset and Rebate Management Fund (NJ ARM).

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%.

Newark Public Schools

Notes to the Basic Financial Statements (Continued)

Year ended June 30, 2015

3. Deposits and Investments (continued)

Deposits (continued)

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, 2015, the District's carrying amount of deposits was \$105,905,821 and the bank balance was \$118,972,158. Of the bank balance on June 30, 2015, \$1,402,557 of the District's cash deposits were secured by federal depository insurance. The New Jersey Governmental Unit Deposit Protection Act ("GUDPA") covered the bank balance of \$87,408,516. \$29,328,142 held in the District agency accounts are not covered by GUDPA. In addition, the District has \$4,347,103 of funds held by fiscal agents in the name of the District.

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.

Newark Public Schools

Notes to the Basic Financial Statements (Continued)

Year ended June 30, 2015

3. Deposits and Investments (continued)

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 and New Jersey Asset and Rebate Management Fund.

The District did not have any investments held at June 30, 2015 or during the fiscal year ended June 30, 2015.

Newark Public Schools

Notes to the Basic Financial Statements (Continued)

Year ended June 30, 2015

4. Capital Assets

The following schedule is a summarization of the governmental activities changes in capital assets for the year ended June 30, 2015:

	Balance June 30, 2014 (as restated)	Increases	Transfers	Balance June 30, 2015
Governmental activities				
Capital assets, not being depreciated:				
Land	\$ 28,226,696			\$ 28,226,696
Construction in progress – SDA	68,734,455	\$ 43,351,924	\$ 99,506	112,185,885
Construction in progress – District	1,263,427	7,283,382	(3,059,933)	5,486,876
Total capital assets, not being depreciated	98,224,578	50,635,306	(2,960,427)	145,899,457
Capital assets, being depreciated:				
Buildings and building improvements	928,002,686		2,960,427	930,963,113
Machinery, equipment and vehicles	13,371,005	183,134		13,554,139
Total capital assets being depreciated	941,373,691	183,134	2,960,427	944,517,252
Less accumulated depreciation for:				
Buildings and building improvements	298,985,242	37,969,668		336,954,910
Machinery, equipment and vehicles	9,107,937	717,418		9,825,355
Total accumulated depreciation	308,093,179	38,687,086	-	346,780,265
Total capital assets, being depreciated, net	633,280,512	(38,503,952)	2,960,427	597,736,987
Governmental activities capital assets, net	\$ 731,505,090	\$ 12,131,354	\$ -	\$ 743,636,444

Newark Public Schools

Notes to the Basic Financial Statements (Continued)

Year ended June 30, 2015

4. Capital Assets (continued)

Depreciation expense related to governmental activities was charged to functions/programs of the District for the year ended June 30, 2015 as follows:

	<u>Amount</u>
Current:	
Instruction	\$ 16,254,632
Support Services	
Attendance / Social Work	437,909
Health services	616,693
Support services	8,696,545
Improvement of instructional services	1,527,336
Educational media services / school library	190,596
Instructional staff training	45,709
General administration	696,731
School administration	1,620,399
Central services	738,152
Administration information technology	368,433
Operation and maintenance of plant	5,050,268
Student transportation	2,269,473
Special schools	174,210
	<u>\$ 38,687,086</u>

The District acquired capital assets through a capital lease for 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, 2015 is \$4,857,670.

Newark Public Schools

Notes to the Basic Financial Statements (Continued)

Year ended June 30, 2015

4. Capital Assets (continued)

The following is a schedule of the business-type activities changes in capital assets for the year ended June 30, 2015:

	Balance June 30, 2014 (as restated)	Increases	Balance June 30, 2015
Business-type activities:			
Equipment	\$ 7,239,569		\$ 7,239,569
Less accumulated depreciation for equipment	(5,317,253)	\$ (318,304)	(5,635,557)
Total Business-type activities capital assets, net	\$ 1,922,316	\$ (318,304)	\$ 1,604,012

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. As of June 30, 2015, debt outstanding and recorded in the financial statements of the City of Newark amounted to \$62,332,000.

Newark Public Schools

Notes to the Basic Financial Statements (Continued)

Year ended June 30, 2015

5. Long-Term Liabilities (continued)

Changes in Long-Term Liabilities

During the year ended June 30, 2015, the following changes occurred in governmental activities long-term liabilities:

	Balance June 30, 2014	Additions	Reductions	Balance June 30, 2015	Due within One Year
Governmental activities:					
Deferred pension liability	\$ 3,039,070		\$ 229,980	\$ 2,809,090	\$ 229,980
Capital lease payable		\$ 5,025,000		5,025,000	1,707,732
Compensated absences	37,140,730	1,136,720	194,076	38,083,374	1,136,720
Total governmental activities Long-term liabilities	<u>\$ 40,179,800</u>	<u>\$ 6,161,720</u>	<u>\$ 424,056</u>	<u>\$ 45,917,464</u>	<u>\$ 3,074,432</u>

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

Capital Leases Payable

The District commenced a capital lease for \$5,025,000 with an interest rate of 1.199% on December 17, 2014. The term of the lease is three years and is for equipment. The following is a schedule of the future minimum lease payments under the capital lease, and the present value of the net minimum lease payments at June 30, 2015.

	<u>Amount</u>
Fiscal year:	
2016	\$ 1,707,732
2017	1,707,732
2018	<u>1,707,732</u>
Total minimum lease payments	5,123,196
Less amount representing interest	98,196
Present value of net minimum lease payments	<u>\$ 5,025,000</u>

Newark Public Schools

Notes to the Basic Financial Statements (Continued)

Year ended June 30, 2015

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 (BOEPPFEC). Both the TPAF and PERS are sponsored and administered by the State of New Jersey. An elected Board administers BOEPPFEC. 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 1/55th 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.

Newark Public Schools

Notes to the Basic Financial Statements (Continued)

Year ended June 30, 2015

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 (BOEPPFEC) 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.

Newark Public Schools

Notes to the Basic Financial Statements (Continued)

Year ended June 30, 2015

6. Pension Plans (continued)

Board of Education Employees' Pension Fund of Essex County (continued)

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 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 BOEPPFEC 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 BOEPPFEC Plan issues publicly available financial reports.

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 BOEPPFEC 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.

Newark Public Schools

Notes to the Basic Financial Statements (Continued)

Year ended June 30, 2015

6. Pension Plans (continued)

Funding Policy (continued)

The District's actuarially determined contribution to PERS for the years ended June 30, 2015, 2014 and 2013 were \$12,639,137, \$11,806,226 and \$12,389,574, 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 a payment on this accrued liability included in the 2015 contribution above in the amount of \$572,726, which included \$229,980 of principal and \$342,746 of interest costs.

In accordance with N.J.S.A. 18A:66-66, the State of New Jersey reimbursed the District \$21,810,978 during the year ended June 30, 2015 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 \$43,947,330 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 BOEPPFEC for the years ended June 30, 2015, 2014 and 2013, were \$4,741,066, \$3,700,835 and \$2,224,235, respectively. Based on the actuarial evaluations, normal costs and administrative charges have not been charged to various Boards of Education for the last four years.

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of PERS and additions to/deductions from PERS fiduciary net position have been determined on the same basis as they are reported by PERS. For the purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Newark Public Schools

Notes to the Basic Financial Statements (Continued)

Year ended June 30, 2015

6. Pension Plans (continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

Public Employee's Retirement System (PERS)

At June 30, 2015, the District reported a liability of \$268,505,682 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2014, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation July 1, 2013, which was rolled forward to June 30, 2014. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating school districts, actuarially determined. At June 30, 2014, the District's proportion was 1.4341157014 percent, which was a decrease of 0.0584752557 from its proportion measured as of June 30, 2013.

For the year ended June 30, 2015, the District recognized full accrual pension expense of \$12,069,196 in the government-wide financial statements. At June 30, 2015, the District reported deferred outflows of resources and deferred inflows of resources related to PERS from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of assumptions	\$ 8,443,260	
Net difference between projected and actual earnings on pension plan investments		\$ 16,001,480
Changes in proportion and differences between District contributions and proportionate share of contributions		9,440,413
District contributions subsequent to the measurement date	11,614,585	
	<u>\$ 20,057,845</u>	<u>\$ 25,441,893</u>

Newark Public Schools

Notes to the Basic Financial Statements (Continued)

Year ended June 30, 2015

6. Pension Plans (continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (continued)

\$11,614,585 is reported as deferred outflows of resources related to pensions resulting from school district contributions subsequent to the measurement date. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:	
2016	\$ (4,183,670)
2017	(4,183,670)
2018	(4,183,670)
2019	(4,183,670)
2020	(183,300)
Thereafter	(80,653)
	<u>\$(16,998,633)</u>

Actuarial Assumptions

The total pension liability for the June 30, 2014 measurement date was determined by an actuarial valuation as of July 1, 2013, which was rolled forward to June 30, 2014. This actuarial valuation used the following actuarial assumptions, applied to all periods included in the measurement:

Inflation rate	3.01%
Salary increases	
2012-2021	2.15 - 4.40%
	based on age
Thereafter	3.15 - 5.40%
	based on age
Investment rate of return	7.90%

Newark Public Schools

Notes to the Basic Financial Statements (Continued)

Year ended June 30, 2015

6. Pension Plans (continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (continued)

The actuarial assumptions used in the July 1, 2013 valuation were based on the results of an actuarial experience study for the period July 1, 2008 to June 30, 2011.

Mortality Rates

Mortality rates were based on the RP-2000 Combined Healthy Male and Female Mortality Tables (setback 1 year for females) with adjustments for mortality improvements from the base year of 2012 based on Projection Scale AA.

Long-Term Rate of Return

In accordance with State statute, the long-term expected rate of return on plan investments is determined by the State Treasurer, after consultation with the Directors of the Division of Investments and Division of Pensions and Benefits, the board of trustees and the actuaries.

Best estimates of arithmetic real rates of return for each major asset class included in PERS's target asset allocation as of June 30, 2014 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Cash	6.00%	0.80%
Core Bonds	1.00%	2.49%
Intermediate-Term Bonds	11.20%	2.26%
Mortgages	2.50%	2.17%
High Yield Bonds	5.50%	4.82%
Inflation-Indexed Bonds	2.50%	3.51%
Broad US Equities	25.90%	8.22%
Developed Foreign Markets	12.70%	8.12%
Emerging Market Equities	6.50%	9.91%
Private Equity	8.25%	13.02%
Hedge Funds / Absolute Return	12.25%	4.92%
Real Estate (Property)	3.20%	5.80%
Commodities	2.50%	5.35%
	100.00%	

Newark Public Schools

Notes to the Basic Financial Statements (Continued)

Year ended June 30, 2015

6. Pension Plans (continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (continued)

Discount rate

The discount rate used to measure the total pension liability was 5.39% as of June 30, 2014. This single blended discount rate was based on the long-term expected rate of return on pension plan investments of 7.90%, and a municipal bond rate of 4.29% as of June 30, 2014 based on the Bond Buyer GO 20-Bond Municipal Bond Index which includes tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made based on the average of the last five years of contributions made in relation to the last five years of recommended contributions. Based on those assumptions, the plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members through 2033. Therefore, the long-term expected rate of return on plan investments was applied to projected benefit payments through 2033, and the municipal bond rate was applied to projected benefit payments after that date in determining the total pension liability.

Sensitivity of the District's proportionate share of the net pension liability to changes in the discount rate

The following presents the District's proportionate share of the net pension liability as of June 30, 2014 calculated using the discount rate as disclosed above as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (4.39 percent) or 1-percentage-point higher (6.39 percent) than the current rate:

	At 1% Decrease (4.39%)	At Current Discount Rate (5.39%)	At 1% Increase (6.39%)
District's proportionate share of the net pension liability	\$ 337,789,291	\$ 268,505,682	\$ 210,325,083

Newark Public Schools

Notes to the Basic Financial Statements (Continued)

Year ended June 30, 2015

6. Pension Plans (continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (continued)

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued financial report for the State of New Jersey Public Employees Retirement System.

Additional Information

Collective balances at June 30, 2014 are as follows:

Collective deferred outflows of resources	\$	1,452,705,538
Collective deferred inflows of resources	\$	2,135,560,656
Collective net pension liability - Local Group	\$	18,722,735,003
District's Proportion		1.4341157014%

Collective pension expense for the Local Group for the measurement period ended June 30, 2014 is \$968,532,408.

The average of the expected remaining service lives of all employees that are provided with pension through the pension plan (active and inactive employees) determined at July 1, 2013 (the beginning of the measurement period ended June 30, 2014) is 6.44 years.

Teachers Pensions and Annuity Fund (TPAF)

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

Newark Public Schools

Notes to the Basic Financial Statements (Continued)

Year ended June 30, 2015

6. Pension Plans (continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (continued)

However, the notes to the financial statements of the local participating employers must disclose the portion of the nonemployer contributing entities' total proportionate share of the net pension liability that is associated with the local participating employer.

The State's proportionate share of the TPAF net pension liability associated with the District as of June 30, 2014 was \$1,726,861,250. The District's proportionate share was \$0.

The net pension liability was measured as of June 30, 2014, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2013, which was rolled forward to June 30, 2014. The State's proportionate share of the net pension liability associated with the District was based on a projection of the State's long-term contributions to the pension plan associated with the District relative to the projected contributions by the State associated with all participating school districts, actuarially determined. At June 30, 2014, the State's proportionate share of the TPAF net pension liability associated with the District was 3.2309942153 percent, which was a decrease of 0.1382306855 from its proportion measured as of June 30, 2013.

For the year ended June 30, 2015, the District recognized on-behalf pension expense and revenue in the government wide financial statements of \$92,921,347 for contributions incurred by the State.

Actuarial assumptions

The actuarial valuation used the following actuarial assumptions, applied to all periods included in the measurement:

Inflation rate	2.50%
Salary increases	
2012-2021	Varies based on experience
Thereafter	Varies based on experience
Investment rate of return	7.90%

Newark Public Schools

Notes to the Basic Financial Statements (Continued)

Year ended June 30, 2015

6. Pension Plans (continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (continued)

Mortality Rates

Mortality rates were based on the RP-2000 Health Annuitant Mortality Tables for Males or Females, as appropriate, with adjustments for mortality improvements based on Scale AA. Pre-retirement mortality improvements for active members are projected using Scale AA from the base year of 2000 until the valuation date plus 15 years to account for future mortality improvement. Post-retirement mortality improvements for non-disabled annuitants are projected using Scale AA from the base year of 2000 for males and 2003 for females until the valuation date plus 7 years to account for future mortality improvement.

The actuarial assumptions used in the July 1, 2013 valuation were based on the results of an actuarial experience study for the period July 1, 2009 to June 30, 2012.

Long-Term Expected Rate of Return

In accordance with State statute, the long-term expected rate of return on plan investments is determined by the State Treasurer, after consultation with the Directors of the Division of Investments and Division of Pensions and Benefits, the board of trustees and the actuaries.

Best estimates of arithmetic real rates of return for each major asset class included in TPAF's target asset allocation as of June 30, 2014 are summarized in the following table:

Newark Public Schools

Notes to the Basic Financial Statements (Continued)

Year ended June 30, 2015

6. Pension Plans (continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (continued)

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Cash	6.00%	0.50%
Core Fixed Income	0.00%	2.19%
Core Bonds	1.00%	1.38%
Short-Term Bonds	0.00%	1.00%
Intermediate-Term Bonds	11.20%	2.60%
Long-Term Bonds	0.00%	3.23%
Mortgages	2.50%	2.84%
High Yield Bonds	5.50%	4.15%
Non-US Fixed Income	0.00%	1.41%
Inflation-Indexed Bonds	2.50%	1.30%
Broad US Equities	25.90%	5.88%
Large Cap US Equities	0.00%	5.62%
Mid Cap US Equities	0.00%	6.39%
Small Cap US Equities	0.00%	7.39%
Developed Foreign Equities	12.70%	6.05%
Emerging Market Equities	6.50%	8.90%
Private Equity	8.25%	9.15%
Hedge Fund / Absolute Return	12.25%	3.85%
Real Estate (Property)	3.20%	4.43%
Real Estate (REITS)	0.00%	5.58%
Commodities	2.50%	3.60%
Long Credit Bonds	0.00%	3.74%
	100.00%	

Newark Public Schools

Notes to the Basic Financial Statements (Continued)

Year ended June 30, 2015

6. Pension Plans (continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (continued)

Discount Rate

The discount rate used to measure the total pension liability was 4.68% as of June 30, 2014. This single blended discount rate was based on the long-term rate of return on pension plan investments of 7.90%, and a municipal bond rate of 4.29% as of June 30, 2014 based on the Bond Buyer GO 20-Bond Municipal Bond Index which includes tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made based on the average of the last five years. Based on those assumptions, the plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members through 2027. Therefore, the long-term expected rate of return on plan investments was applied to projected benefit payments through 2027, and the municipal bond rate was applied to projected benefit payments after that date in determining the total pension liability.

Sensitivity of the State's proportionate share of the net pension liability associated with the District to changes in the discount rate

The following presents the State's proportionate share of the net pension liability associated with the District as of June 30, 2015 calculated using the discount rate as disclosed above as well as what the State's proportionate share of the net pension liability associated with the District would be if it were calculated using a discount rate that is 1-percentage-point lower (3.68 percent) or 1-percentage-point higher (5.68 percent) than the current rate:

	At 1% Decrease (3.68%)	At Current Discount Rate (4.68%)	At 1% Increase (5.68%)
State's proportionate share of the net pension liability associated with the District	\$ 2,076,960,469	\$ 1,726,861,250	\$ 1,435,670,283

Newark Public Schools

Notes to the Basic Financial Statements (Continued)

Year ended June 30, 2015

6. Pension Plans (continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (continued)

Pension plan fiduciary net position

Detailed information about the pension plan's fiduciary net position is available in the separately issued TPAF financial report.

Additional Information

Collective balances at June 30, 2014 are as follows:

Collective deferred outflows of resources	\$	2,389,959,068
Collective deferred inflows of resources	\$	1,846,540,800
Collective net pension liability - Local Group	\$	53,813,067,539

State's proportionate share associated with the District		3.2309942153%
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Collective pension expense for the plan for the measurement period ended June 30, 2014 is \$2,906,835,786.

The average of the expected remaining service lives of all employees that are provided with pension through the pension plan (active and inactive employees) determined at July 1, 2013 (the beginning of the measurement period ended June 30, 2014) is 8.5 years.

Newark Public Schools

Notes to the Basic Financial Statements (Continued)

Year ended June 30, 2015

6. Pension Plans (continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

The Board of Education's Employees' Pension Fund of Essex County (BOEPPFEC)

At June 30, 2015, the District reported a liability of \$31,207,450 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation June 30, 2015. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating school districts, actuarially determined. At June 30, 2015, the District's proportion was 81.0185864 percent, which was an increase of 0.2650745 percent from its proportion measured as of June 30, 2014.

At June 30, 2015, the District reported \$984,610 as deferred outflows of resources related to BOEPPFEC representing the net difference between projected and actual earnings on pension plan earnings. This amount will be recognized in pension expense as follows:

Year ended June 30:	
2016	\$ 246,153
2017	246,153
2018	246,153
2019	<u>246,151</u>
	<u>\$ 984,610</u>

Newark Public Schools

Notes to the Basic Financial Statements (Continued)

Year ended June 30, 2015

6. Pension Plans (continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (continued)

Actuarial Assumptions

The total pension liability was determined by an actuarial valuation as of June 30, 2015, using the following actuarial assumptions, applied to all periods included in the measurement:

Salary increases	4.50%
Investment rate of return	7.00%, net of pension plan investment expense, including inflation
Cost-of-living adjustments	3.00%

Mortality Rates

For active members, inactive members and healthy retirees, mortality rates were based on the RP-2000 separate annuitant and nonannuitant tables with static projections using Scale AA through the valuation year plus 7 years for annuitants and the valuation year plus 15 years for nonannuitants. For disabled retirees, mortality rates are based on the 1994 Group Annuity Mortality Table, set forward 10 years.

Long-Term Rate of Return

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investments expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2015 are summarized in the following table:

Newark Public Schools

Notes to the Basic Financial Statements (Continued)

Year ended June 30, 2015

6. Pension Plans (continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (continued)

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
U.S. large cap equity	50.00%	6.70%
U.S. small cap equity	10.00%	6.70%
U.S. fixed income	40.00%	1.60%
	<u>100.00%</u>	

Discount rate

The discount rate used to measure the total pension liability was 7.00%. The projection of cash flows used to determine the discount rate assumed that contributions will be made at the actuarially determined amount, including the reimbursement of administrative expenses and COLA payments. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the District's proportionate share of the net pension liability to changes in the discount rate

The following presents the District's proportionate share of the net pension liability as of June 30, 2015 calculated using the discount rate as disclosed above as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6 percent) or 1-percentage-point higher (8 percent) than the current rate:

	<u>Decrease (6%)</u>	<u>Discount Rate (7%)</u>	<u>Increase (8%)</u>
District's proportionate share of the net pension liability	\$42,469,745	\$ 31,207,450	\$21,462,257

Newark Public Schools

Notes to the Basic Financial Statements (Continued)

Year ended June 30, 2015

6. Pension Plans (continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (continued)

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued financial report for the Board of Education Employees' Pension Fund of Essex County.

Additional Information

Collective balances at June 30, 2015 are as follows:

Total pension liability	\$	160,847,807
Plan fiduciary net position for retirement benefits	\$	122,328,930
School districts' net pension liability	\$	38,518,877
Plan fiduciary net position as a percentage of the total pension liability		76.05%
District's Proportion		81.0185864%

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 BOEPPFEC 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.

Newark Public Schools

Notes to the Basic Financial Statements (Continued)

Year ended June 30, 2015

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, 2014, there were 103,432 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 \$165.8 million toward Chapter 126 benefits for 18,122 eligible retired members in fiscal year 2014.

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.

Newark Public Schools

Notes to the Basic Financial Statements (Continued)

Year ended June 30, 2015

8. Post-Retirement Benefits

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, 2015, 2014 and 2013 were \$26,962,859, \$22,411,082 and \$24,616,845 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, 2015:

Receivable Fund	Payable Fund	Amount
General Fund	Food Service Enterprise Fund	\$ 573,998
General Fund	Payroll Agency Fund	16,933,270
General Fund	Capital Projects Fund	424,162
Regional Day School Enterprise Fund	General Fund	7,007
Unemployment Compensation Trust Fund	General Fund	656,039
Private Purpose Scholarship Trust Fund	General Fund	416,704
Food Service Enterprise Fund	Special Revenue Fund	22,601
		\$ 19,033,781

The interfund between the general fund and the food service enterprise fund represents short term cash flows between funds not repaid as of year-end. 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, 2015. The interfund between the capital projects fund and the general fund represent expenditures paid with monies from the general fund on-behalf of the capital projects fund that were not turned over to the general fund and interest earned in the general capital fund that had not been remitted to the general fund as of June 30, 2015. The interfunds between regional day school enterprise fund and the unemployment compensation trust fund and the general fund represent monies received in the general fund on-behalf of the regional day school enterprise fund and unemployment compensation trust fund that were not turned over to the capital projects fund unemployment compensation trust fund, respectively, as of June 30, 2015.

Newark Public Schools

Notes to the Basic Financial Statements (Continued)

Year ended June 30, 2015

9. Interfund Receivables and Payables (continued)

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. The interfund between the food service enterprise fund and the special revenue fund represents grant monies received in the special revenue fund for food service equipment that were not turned over to the food service enterprise fund as of June 30, 2015. All interfunds are expected to be liquidated shortly after year end.

10. Transfers

The following represents a reconciliation of transfers made during the 2015 fiscal year:

Fund	Transfers In	Transfers Out
General Fund	\$ 21,886,831	\$ 2,550,000
Special Revenue Fund		21,886,100
Capital Projects Fund		731
Enterprise Fund – Food Service	2,550,000	
	<u>\$ 24,436,831</u>	<u>\$ 24,436,831</u>

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, and funds from the Universal Service Administrative Company, 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

Newark Public Schools

Notes to the Basic Financial Statements (Continued)

Year ended June 30, 2015

12. Contingencies (continued)

related receivable at June 30, 2015 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, 2015 may be impaired. In the opinion of District management, there are no material accounts receivable that are not collectible.

As of the date of this audit, the District has a potential budget shortfall in the 2015-2016 fiscal year budget and unemployment compensation trust fund account and the District's unassigned fund balance is below 2%. The amount of the potential shortfall is not currently determinable and the District is taking action to prevent any actual shortfall from occurring. As a result, the District may have to make budgetary adjustments in order to prevent the generation of a deficit.

During the 2015 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, 2015, the District has reserved funds for these and future potential legal settlements as part of the accrued liabilities recorded in the internal service 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.

Newark Public Schools

Notes to the Basic Financial Statements (Continued)

Year ended June 30, 2015

13. Risk Management (continued)

As of June 30, 2015, claims of approximately \$25,637,448 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.

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, 2015.

Changes in the funds incurred but not reported claims liability amount in fiscal years 2015, 2014 and 2013 were:

	Beginning of Year Liability	Current Year Claims and Changes In Estimates	Claim Payments	Balance at End of Year
2014-15	\$ 22,275,479	\$ 16,414,103	\$ 13,052,134	\$ 25,637,448
2013-14	21,901,509	10,389,805	10,015,835	22,275,479
2012-13	19,722,438	11,120,603	8,941,532	21,901,509

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.

Newark Public Schools

Notes to the Basic Financial Statements (Continued)

Year ended June 30, 2015

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, 2015. On August 25, 2015 the Newark Public Schools signed the third amendment to the original lease extending the lease through July 31, 2017. The rent expense, excluding additional operating expenses, net of tax credits, amounted to \$2,991,262 for fiscal year 2015. The future minimum lease payments under the lease agreement over the remaining life of the lease is \$6,231,796.

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

The District has a deficit fund balance of \$36,263,719 in the General Fund and \$6,350,125 in the Special Revenue Fund as of June 30, 2015 as reported in the fund statements (modified accrual basis). N.J.S.A. 18A:22-44.2 provides that in the event a state school aid payment is not made until the following school budget year, districts must record the delayed state aid payments as revenue for budget purposes only, 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 General Fund and Special Revenue Fund fund balance deficit does not alone indicate that the District is facing financial difficulties. Pursuant to N.J.S.A. 18A:22-44.2, any negative unassigned general or special revenue 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.

Newark Public Schools

Notes to the Basic Financial Statements (Continued)

Year ended June 30, 2015

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, 2015, \$784,512,631 has been approved by the SDA and \$744,776,472 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).

As of June 30, 2015, SDA is holding \$3,639,985 on behalf of the District, to be utilized on future projects.

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 are restricted for the payment of future capital projects.

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 \$30,000,000 (Interest rate of 4.00%). The note was for cash flow needs and was repaid on July 9, 2015. The following presents the changes from the prior year:

Beginning Balance	Increases	Decreases	Ending Balance
<u>\$ 30,000,000</u>	<u>\$ 30,000,000</u>	<u>\$ 30,000,000</u>	<u>\$ 30,000,000</u>

Newark Public Schools

Notes to the Basic Financial Statements (Continued)

Year ended June 30, 2015

19. Commitments

The District has contractual commitments at June 30, 2015 to various vendors, which are recorded as part of the unassigned deficit in the general fund in the amount of \$11,783,960.

There were \$8,930,077 of contractual commitments at June 30, 2015 to vendors related to the ongoing construction projects that is included in restricted for capital projects in the capital projects fund.

20. Restatement of District's Financial Statements

The District has restated its June 30, 2014 net position related to governmental and business-type activities (A-2). The following presents the effects of the restatement of net position:

Beginning Net Position, Governmental Activities, gov't-wide	\$ 672,191,224
Recognition of net pension liability due to implementation of GASBs 68 and 71.	(330,300,932)
Deferred outflow for PERS 2015 fiscal year pension payment due to implementation of GASBs 68 and 71.	11,822,643
Accounts payable for PERS 2015 fiscal year pension payment adjustment due to implementation of GASBs 68 and 71.	(11,822,643)
Adjustment to reflect the recording of the June 30, 2014 capital asset cost balance and accumulated depreciation balance in accordance with the appraisal and therefore net position in the June 30, 2014 financial statements.	<u>(2,259,355)</u>

Beginning Net Position, Governmental Activities, gov't-wide as Restated.	<u>\$ 339,630,937</u>
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Beginning Net Position, Business-Type Activities	\$ 5,033,757
Adjustment to reflect the recording of the June 30, 2014 capital asset cost balance and accumulated depreciation balance in accordance with the appraisal and therefore net position in the June 30, 2014 financial statements.	<u>856,824</u>

Beginning Net Position, Business-Type Activities, as Restated	<u>\$ 5,890,581</u>
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Newark Public Schools

Notes to the Basic Financial Statements (Continued)

Year ended June 30, 2015

20. Restatement of District's Financial Statements (continued)

The District has also restated its June 30, 2014 net position related to the Food Service Enterprise Fund (B-5). The following presents the effects of the restatement of net position:

Beginning Net Position	\$	1,930,003
Adjustment to reflect the recording of the June 30, 2014 capital asset cost balance and accumulated depreciation balance in accordance with the appraisal and therefore net position in the June 30, 2014 financial statements.		<u>818,807</u>
Beginning Net Position, as Restated	\$	<u>2,748,810</u>

The District has also restated its June 30, 2014 net position related to the Regional Day School Enterprise Fund (B-5). The following presents the effects of the restatement of net position:

Beginning Net Position	\$	3,103,754
Adjustment to reflect the recording of the June 30, 2014 capital asset cost balance and accumulated depreciation balance in accordance with the appraisal and therefore net position in the June 30, 2014 financial statements.		<u>38,107</u>
Beginning Net Position, as Restated	\$	<u>3,141,771</u>

Required Supplementary Information
Part II

Schedules Related to Accounting and Reporting
for Pensions (GASB 68)

Newark Public Schools
 Schedule of the District's Proportionate Share of the Net Pension Liability
 Public Employee's Retirement System

Last Ten Fiscal Years*

		Year Ended June 30, 2015
District's proportion of the net pension liability (asset) - Local Group		1.4341157014%
District's proportionate share of the net pension liability (asset)	\$	268,505,682
District's covered-employee payroll	\$	85,972,208
District's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll		312.32%
Plan fiduciary net position as a percentage of the total pension liability - Local Group		52.08%

The amounts presented for each fiscal year were determined as of the previous fiscal year-end.

* This schedule is presented to illustrate the requirement to show information for ten years. However, until a full ten-year trend is compiled, governments should present information for those years for which information is available.

Newark Public Schools
 Schedule of District Contributions
 Public Employee's Retirement System

Last Ten Fiscal Years*

	Year Ended June 30, 2015
Contractually required contribution	\$ 11,614,585
Contributions in relation to the contractually required contribution	(11,614,585)
Contribution deficiency (excess)	\$ -
 District's covered-employee payroll	\$ 85,972,208
 Contributions as a percentage of covered-employee payroll	13.51%

* This schedule is presented to illustrate the requirement to show information for ten years. However, until a full ten-year trend is compiled, governments should present information for those years for which information is available.

Newark Public Schools
 Schedule of the State's Proportionate Share of the Net Pension Liability Associated With the District
 Teachers' Pension and Annuity Fund

Last Ten Fiscal Years*

	Year Ended June 30, 2015
State's proportion of the net pension liability (asset) associated with the District - Local Group	3.2309942153%
District's proportionate share of the net pension liability (asset)	\$ -
State's proportionate share of the net pension liability (asset) associated with the District	\$ 1,726,861,250
Total proportionate share of the net pension liability (asset) associated with the District	\$ 1,726,861,250
Plan fiduciary net position as a percentage of the total pension liability	33.64%

The amounts presented for each fiscal year were determined as of the previous fiscal year-end.

* This schedule is presented to illustrate the requirement to show information for ten years. However, until a full ten-year trend is compiled, governments should present information for those years for which information is available.

Newark Public Schools
 Schedule of the District's Proportionate Share of the Net Pension Liability
 Board of Education Employees' Pension Fund of Essex County

Last Ten Fiscal Years*

	Year Ended June 30, 2015
District's proportion of the net pension liability (asset)- Local Group	81.0185864000%
District's proportionate share of the net pension liability (asset) associated	\$ 31,207,450
Total proportionate share of the net pension liability (asset)	\$ 31,207,450
Plan fiduciary net position as a percentage of the total pension liability	27.13%

* This schedule is presented to illustrate the requirement to show information for ten years. However, until a full ten-year trend is compiled, governments should present information for those years for which information is available.

Newark Public Schools
Notes to Required Supplementary Information
Year ended June 30, 2015

PUBLIC EMPLOYEES' RETIREMENT SYSTEM

Benefit Changes

There were none.

Changes of Assumptions

The discount rate changed from 5.55% as of June 30, 2013 to 5.39% as of June 30, 2014.

TEACHERS PENSION AND ANNUITY FUND

Benefit Changes

There were none.

Changes of Assumptions

The discount rate changed from 4.95% as of June 30, 2013 to 4.68% as of June 30, 2014.

BOARD OF EDUCATION EMPLOYEES' PENSION FUND OF ESSEX COUNTY

Benefit Changes

There were none.

Changes of Assumptions

There were none.

Required Supplementary Information
Part III

Budgetary Comparison Schedules

Newark Public Schools
General Fund
Budgetary Comparison Schedule
(Budgetary Basis)
Year ended June 30, 2015

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Revenues					
Local sources:					
Local tax levy	\$ 113,382,515		\$ 113,382,515	\$ 113,382,515	
Tuition	566,705		566,705	1,570,989	\$ 1,004,284
Investment income	3,000,000		3,000,000	213,261	(2,786,739)
Miscellaneous	3,011,254		3,011,254	5,985,902	2,974,648
Total revenues - local sources	119,960,474		119,960,474	121,152,667	1,192,193
State sources:					
Categorical special education aid	28,180,824		28,180,824	28,180,824	
Equalization aid	645,243,822		645,243,822	645,243,822	
Categorical security aid	19,309,359		19,309,359	19,309,359	
Adjustment aid	13,306,175		13,306,175	13,306,175	
Additional Adjustment aid	1,520,789		1,520,789	1,520,789	
Categorical transportation aid	6,754,710		6,754,710	6,754,710	
Extraordinary aid	2,027,468		2,027,468	1,688,955	(338,513)
Additional nonpublic transportation aid				132,588	132,588
PARCC Readiness Aid	477,920		477,920	477,920	
Per Pupil Growth Aid	477,920		477,920	477,920	
On-behalf TPAF pension				16,984,471	16,984,471
On-behalf TPAF post retirement medical				26,962,859	26,962,859
Reimbursed TPAF social security contributions				21,810,978	21,810,978
Total - state sources	717,298,987		717,298,987	782,851,370	65,552,383
Federal sources:					
Medicaid reimbursement	1,086,296		1,086,296	2,643,186	1,556,890
Total - federal sources	1,086,296		1,086,296	2,643,186	1,556,890
Total revenues	838,345,757		838,345,757	906,647,223	68,301,466
Expenditures					
Current expenditures					
Instruction:					
Regular programs:					
Salaries of teachers:					
Preschool/kindergarten	8,780,385	\$ 986,111	9,766,496	9,757,241	9,255
Grades 1-5	47,684,375	3,979,085	51,663,460	51,662,955	505
Grades 6-8	32,175,252	3,530,825	35,706,077	35,705,717	360
Grades 9-12	42,652,551	4,182,544	46,835,095	46,829,164	5,931
Instruction - home instruction:					
Salaries of teachers	1,553,202	(60,645)	1,492,557	1,492,557	
Other purchased services	13,300	7,760	21,060	20,580	480
General supplies	1,501	(1,501)			
Textbooks	2,500	(2,500)			
Regular programs - undistributed instruction:					
Other salaries for instruction	4,017,301	57,326	4,074,627	4,074,508	119
Purchased professional-educational services	2,022,208	(365,469)	1,656,739	1,630,611	26,128
Purchased technical services	646,204	(150,539)	495,665	274,948	220,717
Other purchased services	418,410	212,752	631,162	612,737	18,425
General supplies	8,943,174	(1,631,867)	7,311,307	6,782,406	528,901
Textbooks	1,952,774	(262,804)	1,689,970	1,635,601	50,369
Other objects	526,796	(136,642)	390,154	280,660	109,494
Total regular programs	151,389,933	10,344,436	161,734,369	160,763,685	970,684
Special education:					
Cognitive mild:					
Salaries of teachers	1,070,761	(190,314)	880,447	880,447	
Other salaries for instruction	13,104	(12,891)	213	213	
General supplies	2,075	(825)	1,250	1,250	
Textbooks	1,200	368	1,568	1,568	
Total cognitive mild	1,087,140	(203,662)	883,478	883,478	
Cognitive moderate:					
Salaries of teachers	186,678	(39,763)	146,915	146,915	
General Supplies	1,000	(250)	750	750	
Other objects	7,500	(2,304)	5,196	5,196	
Total cognitive moderate	195,178	(42,317)	152,861	152,861	

Newark Public Schools
General Fund
Budgetary Comparison Schedule
(Budgetary Basis)
Year ended June 30, 2015

	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	\$ 8,764,325	\$ 198,720	\$ 8,963,045	\$ 8,962,747	\$ 298
Other salaries for instruction	351,649	(25,177)	326,472	326,472	
Purchased professional-educational services	2,500	(2,500)			
General supplies	156,739	(68,290)	88,449	62,899	25,550
Textbooks	23,324	(17,151)	6,173	6,173	
Other objects	2,330	(2,330)			
Total learning and/or language disabilities	9,300,867	83,272	9,384,139	9,358,291	25,848
Auditory impairments:					
Salaries of teachers	1,002,865	4,438	1,007,303	1,007,230	73
Other salaries for instruction	459,457	(62,330)	397,127	397,127	
General supplies	22,085	(4,095)	17,990	14,695	3,295
Textbooks	3,000	(3,000)			
Total auditory impairments	1,487,407	(64,987)	1,422,420	1,419,052	3,368
Behavioral disabilities:					
Salaries of teachers	3,025,480	(51,965)	2,973,515	2,973,515	
Other salaries for instruction	1,040,847	(179,904)	860,943	860,943	
General supplies	5,490	(2,710)	2,780	2,591	189
Total behavioral disabilities	4,071,817	(234,579)	3,837,238	3,837,049	189
Multiple disabilities:					
Salaries of teachers	3,126,182	(296,452)	2,829,730	2,829,640	90
Other salaries for instruction	698,587	39,284	737,871	737,871	
General supplies	69,570	(21,495)	48,075	46,229	1,846
Textbooks	8,458	(8,458)			
Other objects	720	(720)			
Total multiple disabilities	3,903,517	(287,841)	3,615,676	3,613,740	1,936
Resource room/center:					
Salaries of teachers	13,358,323	1,315,423	14,673,746	14,672,793	953
Other salaries for instruction	2,156	(1,148)	1,008	1,008	
General supplies	105,833	(57,306)	48,527	43,533	4,994
Textbooks	7,085	(7,085)			
Other objects	3,000	(3,000)			
Total resource room/center	13,476,397	1,246,884	14,723,281	14,717,334	5,947
Autism:					
Salaries of teachers	4,328,736	153,913	4,482,649	4,482,649	
Other salaries for instruction	1,728,997	41,954	1,770,951	1,770,951	
Purchased professional-educational services	1,000	(1,000)			
General supplies	55,000	(20,532)	34,468	29,500	4,968
Other objects	2,250	(2,250)			
Total autism	6,115,983	172,085	6,288,068	6,283,100	4,968
Preschool disabilities-full time:					
Salaries of teachers	1,861,130	143,774	2,004,904	2,004,904	
Other salaries for instruction	874,952	(115,316)	759,636	759,636	
General supplies	57,960	(24,499)	33,461	31,640	1,821
Other objects	6,900	(6,062)	838	740	98
Total preschool disabilities - full time	2,800,942	(2,103)	2,798,839	2,796,920	1,919

Newark Public Schools
General Fund

Budgetary Comparison Schedule
(Budgetary Basis)

Year ended June 30, 2015

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Current expense (continued):					
Instruction (continued):					
Home instruction:					
Purchased professional-educational services	\$ 650,000	\$ (112,916)	\$ 537,084	\$ 460,006	\$ 77,078
Total home instruction	650,000	(112,916)	537,084	460,006	77,078
Total special education	43,089,248	553,836	43,643,084	43,521,831	121,253
Bilingual education:					
Salaries of teachers	18,068,981	(656,143)	17,412,838	17,411,908	930
Other salaries for instruction	693,004	20,579	713,583	713,583	
General supplies	242,126	(122,533)	119,593	89,693	29,900
Textbooks	32,346	(26,938)	5,408		5,408
Other objects	4,010	(4,010)			
Total bilingual education	19,040,467	(789,043)	18,251,422	18,215,184	36,238
School sponsored co-curricular activities:					
Salaries	1,351,714	(67,322)	1,284,392	1,283,961	431
Purchased services	25,750	(8,250)	17,500	17,500	
Supplies and materials	89,825	(51,103)	38,722	37,519	1,203
Other objects	303,150	7,003	310,153	285,162	24,991
Total school sponsored co-curricular activities	1,770,439	(119,672)	1,650,767	1,624,142	26,625
School sponsored athletic activities:					
Salaries	2,553,451	58,200	2,611,651	2,610,652	999
Purchased services	470,000	(9,683)	460,317	376,581	83,736
Supplies and materials	447,572	(15,576)	431,996	378,981	53,015
Other objects	156,405	20,971	177,376	168,828	8,548
Total school sponsored athletic activities	3,627,428	53,912	3,681,340	3,535,042	146,298
Other instructional programs - instruction:					
Salaries	6,000	(404)	5,596	5,596	
Total other instructional programs - instruction	6,000	(404)	5,596	5,596	
Before / after school programs - instruction:					
Salaries	4,307,515	(949,862)	3,357,653	3,357,125	528
Other salaries for instruction	206,330	6,213	212,543	212,542	1
Purchased professional and technical services	256,000	(58,189)	197,811	139,576	58,235
Supplies and materials	58,613	(24,998)	33,615	33,570	45
Other objects	70,736	(748)	69,988	43,858	26,130
Total before / after school programs - instruction	4,899,194	(1,027,584)	3,871,610	3,786,671	84,939
Before / after school programs - support services:					
Salaries	451,100	(86,987)	364,113	364,113	
Purchased services	18,000	30,360	48,360	39,938	8,422
Supplies and materials		785	785	785	
Total before / after school programs - support services	469,100	(55,842)	413,258	404,836	8,422
Alternative education programs - instruction:					
Salaries of teachers	561,134	228,444	789,578	789,578	
Purchased services	1,573,000	(352,606)	1,220,394	948,394	272,000
General supplies	90,000	9,238	99,238	89,119	10,119
Other objects	20,000	(11,977)	8,023	3,324	4,699
Total alternative education programs - instruction	2,244,134	(126,901)	2,117,233	1,830,415	286,818
Alternative education programs - support services:					
Salaries of teachers	1,710,856	48,494	1,759,350	1,759,316	34
Purchased professional and educational services	23,000	(15,250)	7,750	4,500	3,250
Purchased Services	17,500	16	17,516	4,877	12,639
Travel	5,000	(5,000)			
General supplies	33,500	(25,346)	8,154	7,550	604
Other objects	43,323	(32,922)	10,401	10,400	1
Total alternative education programs - support services	1,833,179	(30,008)	1,803,171	1,786,643	16,528
Other supplemental / at-risk programs - instruction:					
Salaries of reading specialists	1,024,615	(256,651)	767,964	767,964	
Salaries	711,848	(264,446)	447,402	320,267	127,135
Total other supplemental / at-risk programs - instruction	1,736,463	(521,097)	1,215,366	1,088,231	127,135

Newark Public Schools
General Fund
Budgetary Comparison Schedule
(Budgetary Basis)
Year ended June 30, 2015

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Current expense (continued):					
Other Alternative education programs - instruction:					
Supplies and materials		\$ 2,573	\$ 2,573	\$ 2,573	
Total other alternative education programs - instruction		2,573	2,573	2,573	
Total instruction	\$ 230,105,585	8,284,204	238,389,789	236,564,849	\$ 1,824,940
Undistributed expenditures:					
Instruction:					
Tuition to other school districts in the state-regular	271,798	(32,944)	238,854	155,476	83,378
Tuition to other school districts in the state-special	3,498,608	549,111	4,047,719	3,782,305	265,414
Tuition to county vocational - regular	7,967,082	(252,740)	7,714,342	7,641,150	73,192
Tuition to county vocational - special	1,322,447	(143,477)	1,178,970	1,167,588	11,382
Tuition to county spec. svcs. & rd	6,171,700	(849,252)	5,324,448	5,295,010	28,438
Tuition to private school - hand in state	26,303,098	(2,028,678)	24,274,420	21,573,163	2,699,257
Tuition to private school - hand out state	252,689	(236,329)	16,360		16,360
Tuition to state facilities	2,409,092	29,275	2,438,367	2,438,367	
Tuition - other	1,512,257	(315,599)	1,196,658	1,148,898	47,760
Total undistributed expenditures - instruction	49,710,771	(3,280,633)	46,430,138	43,204,957	3,225,181
Attendance and social work services:					
Salaries	4,391,950	692,823	5,084,773	5,084,772	1
Salaries of drop out prevention officer / coordinators	160,335	(49,093)	111,242	111,242	
Salaries of family liaisons/comm parent inv. spe	1,842,722	126,680	1,969,402	1,969,402	
Purchased professional and technical services	7,800	(5,353)	2,447		2,447
Other purchased services	13,600	(8,562)	5,038	4,038	1,000
Supplies and material	29,502	(15,229)	14,273	12,711	1,562
Other objects	2,500	(1,355)	1,145	962	183
Total attendance and social work services	6,448,409	739,911	7,188,320	7,185,574	2,746
Health services:					
Salaries	9,063,718	885,551	9,949,269	9,948,711	558
Purchased professional and technical services	44,375	70,319	114,694	40,384	74,310
Other purchased services	14,733	(4,750)	9,983	9,179	804
Supplies and materials	230,139	(103,153)	126,986	110,423	16,563
Other objects	10,730	(3,706)	7,024	1,470	5,554
Total health services	9,363,695	844,261	10,207,956	10,110,167	97,789
Other support services - student related services:					
Salaries	3,880,051	(126,613)	3,753,438	3,752,687	751
Purchased professional educational services	853,721	3,336,875	4,190,596	4,185,931	4,665
Total other support services - student related services	4,733,772	3,210,262	7,944,034	7,938,618	5,416
Other support services - students - extra services:					
Salaries	4,630,572	8,627,298	13,257,870	13,257,868	2
Total other support services - students - extra services	4,630,572	8,627,298	13,257,870	13,257,868	2
Other support services - guidance:					
Salaries of other prof. staff	8,133,129	671,003	8,804,132	8,803,157	975
Salaries secretary/clerical assts.	252,703	13,647	266,350	266,350	
Other salaries	1,613,903	(380,649)	1,233,254	1,233,254	
Purchased professional educational services	2,960	(2,960)			
Other purchased professional and technical services	871,418	(385,264)	486,154	185,716	300,438
Other purchased services	900	9,997	10,897	9,433	1,464
Supplies and materials	56,774	(27,654)	29,120	27,811	1,309
Other objects	4,995	(4,245)	750	750	
Total other support services - guidance	10,936,782	(106,125)	10,830,657	10,526,471	304,186

Newark Public Schools
General Fund
Budgetary Comparison Schedule
(Budgetary Basis)
Year ended June 30, 2015

	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	\$ 16,696,238	\$ (661,084)	\$ 16,035,154	\$ 16,035,013	\$ 141
Salaries secretary/clerical assis.	114,357	(5,028)	109,329	109,329	
Other salaries	569,538	(53,576)	515,962	515,958	4
Other purchased professional and technical services	377,170	181,170	558,340	510,685	47,655
Misc. purchased services	27,615	(8,309)	19,306	9,713	9,593
Supplies and materials	94,150	145,579	239,729	239,145	584
Other objects	31,855	(20,477)	11,378	10,088	1,290
Total other support services - students special (child study teams)	17,910,923	(421,725)	17,489,198	17,429,931	59,267
Improvement of instruction services/instructional staff:					
Salaries of supervisors of instruction	6,730,665	(715,524)	6,015,141	6,015,141	
Salaries of other professional staff	3,213,042	(149,608)	3,063,434	3,063,434	
Salaries of secretarial and clerical assistants	3,012,278	(17,849)	2,994,429	2,994,429	
Other salaries	4,045,456	(432,386)	3,613,070	3,613,036	34
Salaries of facilitators, math & literacy coaches	1,694,564	3,673,933	5,368,497	5,368,497	
Purchased professional educational services	3,525,753	(2,336,860)	1,188,893	881,662	307,231
Other purchased professional and technical services	652,348	466,195	1,118,543	1,118,452	91
Other purchased services	137,479	(12,860)	124,619	78,145	46,474
Supplies and materials	203,354	1,587,946	1,791,300	1,746,433	44,867
Other objects	234,372	(30,477)	203,895	182,548	21,347
Total improvement of instruction services/instructional staff	23,449,311	2,032,510	25,481,821	25,061,777	420,044
Educational media services/school library:					
Salaries	2,015,734	763,578	2,779,312	2,779,169	143
Salaries of technology coordinators	3,160,489	(2,936,842)	223,647	223,647	
Purchased prof. and tech. services	32,064	(26,175)	5,889	4,971	918
Other purchased services	4,465	(3,624)	841	841	
Supplies and materials	143,702	(12,514)	131,188	118,831	12,357
Other objects	2,300	(2,300)			
Total educational media services/school library	5,358,754	(2,217,877)	3,140,877	3,127,459	13,418
Instructional staff training services:					
Purchased professional educational services	1,560,729	(752,288)	808,441	587,558	220,883
Other purchased services	341,250	128,779	470,029	143,601	326,428
Supplies and materials	55,045	(36,861)	18,184	13,941	4,243
Other objects	18,005	(11,101)	6,904	4,924	1,980
Total instructional staff training services	1,975,029	(671,471)	1,303,558	750,024	553,534
Support services - general administration:					
Salaries	2,308,563	(134,228)	2,174,335	2,174,335	
Salaries of attorneys	559,564	(6,660)	552,904	552,904	
Other salaries	1,944,464	(334,417)	1,610,047	1,610,040	7
Purchased professional educational services		32,025	32,025	32,025	
Legal services	2,121,250	414,539	2,535,789	2,397,026	138,763
Expenditure & internal control audit fees	244,500	102,000	346,500	195,000	151,500
Other purchased prof. services	308,187	(113,418)	194,769	100,269	94,500
Purchased tech. services	317,582	(57,156)	260,426	169,129	91,297
Communications/telephone	2,730,740	(366,361)	2,364,379	2,144,785	219,594
Other purchased services	1,444,361	(851,566)	592,795	583,980	8,815
General supplies	165,821	(99,435)	66,386	62,690	3,696
Judgments against the school district	600,000	311,641	911,641	910,641	1,000
Miscellaneous expenditures	392,932	88,980	481,912	474,163	7,749
Total support services - general administration	13,137,964	(1,014,056)	12,123,908	11,406,987	716,921
Support services - school administration:					
Salaries of principals/asst. principals	18,832,620	556,453	19,389,073	19,388,453	620
Salaries secretary/clerical assis.	3,107,677	232,436	3,340,113	3,340,101	12
Other salaries	1,792,673	904,635	2,697,308	2,697,308	
Purchased professional and technical services	36,716	2,434	39,150	38,591	559
Other purchased services	686,452	5,102	691,554	504,590	186,964
Supplies and materials	401,665	22,102	423,767	383,419	40,348
Other objects	318,141	(61,778)	256,363	222,511	33,852
Total support services - school administration	25,175,944	1,661,384	26,837,328	26,574,973	262,355

Newark Public Schools
General Fund
Budgetary Comparison Schedule
(Budgetary Basis)
Year ended June 30, 2015

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Current expense (continued):					
Undistributed expenditures (Continued)					
Central services:					
Salaries	\$ 10,571,161	\$ (812,396)	\$ 9,758,765	\$ 9,758,554	\$ 211
Purchased professional services	3,790,067	(1,808,950)	1,981,117	1,407,168	573,949
Purchased technical services	616,814	(310)	616,504	577,684	38,820
Misc purchased services	273,350	(74,472)	198,878	141,531	57,347
Supplies and materials	260,441	(136,488)	123,953	94,448	29,505
Miscellaneous expenditures	275,000	(130,106)	144,894	123,847	21,047
Total central services	15,786,833	(2,962,722)	12,824,111	12,103,232	720,879
Admin info technology:					
Salaries	1,578,469	141,638	1,720,107	1,720,107	
Purchased professional services	1,132,565	199,430	1,331,995	1,158,784	173,211
Purchased technical services	2,253,931	719,277	2,973,208	2,827,664	145,544
Other purchased services	43,436	(718)	42,718	4,470	38,248
Supplies and materials	129,500	14,464	143,964		143,964
Total admin info technology	5,137,901	1,074,091	6,211,992	5,711,025	500,967
Required maintenance for school facilities:					
Salaries	7,522,695	2,010,020	9,532,715	9,532,560	155
Cleaning, repair and maintenance services	3,770,278	496,886	4,267,164	3,768,761	498,403
General supplies	931,640	654,066	1,585,706	1,473,117	112,589
Other objects	2,560	(2,560)			
Total required maintenance for school facilities	12,227,173	3,158,412	15,385,585	14,774,438	611,147
Custodial services:					
Salaries	22,189,705	6,124,626	28,314,331	28,313,679	652
Purchased professional and technical services	1,931,616	(1,683,250)	248,366	202,011	46,355
Cleaning, repair and maintenance services	2,166,430	42,691	2,209,121	1,903,351	305,770
Rental of land bldgs. - non-lease purchase	5,962,193	(110,063)	5,852,130	5,704,455	147,675
Other purchased property services	9,263	1,114,048	1,123,311	1,022,519	100,792
Insurance	2,792,576	(613,033)	2,179,543	2,179,543	
Misc. purchased services	22,752	(14,461)	8,291	7,987	304
General supplies	1,096,605	39,067	1,135,672	1,089,092	46,580
Energy (electricity)	7,589,133	(503,974)	7,085,159	6,936,870	148,289
Energy (natural gas)	7,589,132	(1,679,326)	5,909,806	5,560,061	349,745
Energy (oil)	243,282	(33,282)	210,000	153,906	56,094
Other objects	14,310	(902)	13,408	11,444	1,964
Total custodial services	51,606,997	2,682,141	54,289,138	53,084,918	1,204,220
Security:					
Salaries	11,872,276	2,689,856	14,562,132	14,535,858	26,274
Purchased professional and technical services	21,331	(6,963)	14,368	12,975	1,393
Cleaning, repair and maintenance services	3,219	11,415	14,634	14,634	
General supplies	140,057	1,509	141,566	121,985	19,581
Other objects	2,088	(1,869)	219	219	
Total security	12,038,971	2,693,948	14,732,919	14,685,671	47,248
Student transportation services:					
Salaries for pupil trans. - (other than between home/school)	662,386	425,220	1,087,606	1,087,606	
Salaries for pupil trans. - (between home & school-nonpublic)	187,837	182,524	370,361	370,284	77
Management fee- ESC & CTSA trans. program	915,000	78,500	993,500	981,600	11,900
Other purchased professional and technical services	17,612	(17,612)			
Cleaning, repair and maintenance services	71,352	23,381	94,733	78,031	16,702
Rental payments-school buses	54,531	(21,390)	33,141	31,735	1,406
Contracted services (between home and sch.) - vendor	3,518,206	123,066	3,641,272	3,598,455	42,817
Contracted services (other than home to sch.) - vendor	1,445,730	162,662	1,608,392	1,236,361	372,031
Contracted services (regular) - esc	962,890	3,231	966,121	933,022	33,099
Contracted services (special ed.) - esc	24,982,708	2,079,820	27,062,528	26,939,566	122,962
Contracted services - aid in lieu of payments - nonpublic	1,763,327	(285,559)	1,477,768	1,450,321	27,447
Contracted services - aid in lieu of payments - charter	522,147	(9,897)	512,250	511,521	729
Supplies and materials	1,998	18,635	20,633	18,379	2,254
Other Objects	6,016	(2,283)	3,733	2,490	1,243
Total student transportation services	35,111,740	2,760,298	37,872,038	37,239,371	632,667

Newark Public Schools
General Fund
Budgetary Comparison Schedule
(Budgetary Basis)
Year ended June 30, 2015

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Current expense (continued):					
Unallocated benefits - employee benefits:					
Social security contributions	\$ 11,920,169	\$ (2,507,863)	\$ 9,412,306	\$ 9,378,306	\$ 34,000
T.P.A.F. Contributions - ERIP (Early Retirement Incentive Program)	1,876,735	1,405,785	3,282,520	3,168,692	113,828
Other retirement contributions-regular	4,841,838	(100,772)	4,741,066	4,741,066	
Other retirement contributions-deferred	515,629	57,097	572,726	572,726	
Unemployment compensation	5,857,510	(5,422,974)	434,536	434,536	
Worker's compensation	6,000,000	4,872,591	10,872,591	10,872,591	
Health benefits	82,587,264	(7,393,201)	75,194,063	75,015,367	178,696
Tuition reimbursement	395,500	(165,884)	229,616	173,432	56,184
Other employment benefits	15,406,445	(1,104,672)	14,301,773	14,299,773	2,000
Total unallocated benefits:	129,401,090	(10,359,893)	119,041,197	118,656,489	384,708
Undistributed expenditures (Continued)					
On-behalf payments:					
On-behalf TPAF pension and annuity fund				16,984,471	(16,984,471)
On-behalf TPAF post retirement medical				26,962,859	(26,962,859)
Reimbursed TPAF social security contributions				21,810,978	(21,810,978)
Total on-behalf payments				65,758,308	(65,758,308)
Total undistributed expenditures	434,142,631	8,450,014	442,592,645	498,588,258	(55,995,613)
Total current expenditures	664,248,216	16,734,218	680,982,434	735,153,107	(54,170,673)
Capital outlay					
Equipment:					
Regular programs - instruction:					
Preschool	5,500	(1,626)	3,874		3,874
Grades 1-5	51,296	64,357	115,653	49,111	66,542
Grades 6-8	72,626	(17,131)	55,495	55,495	
Grades 9-12	31,000	15,038	46,038	42,877	3,161
Special Education - instruction:					
Resource room / resource center	55,000	(25,926)	29,074	29,074	
Autism	1,750	(1,750)			
Instructional Alternative Education Programs	15,000	(15,000)			
Undistributed expenditures:					
Instruction	130,240	16,127	146,367	134,982	11,385
Health Services		9,037	9,037	9,037	
Support services general administration	66,372	(40,825)	25,547	25,547	
Support services school administration	40,264	(24,555)	15,709	13,853	1,856
Central services	96,500	(87,477)	9,023	8,967	56
Admin info tech	199,548	192,918	392,466	334,520	57,946
Operation and maintenance of plant services	19,200	(16,057)	3,143		3,143
Required maintenance for school facilities	4,553	(4,553)			
Custodial services	56,000	(41,875)	14,125	14,125	
Student Transportation Services		348,298	348,298		348,298
Total equipment	844,849	369,000	1,213,849	717,588	496,261
Facilities acquisition and construction services:					
Other purchased services	28,087	(659)	27,428	25,263	2,165
Construction services	296,748	56,455	353,203	284,497	68,706
Total facilities acquisition and construction services	324,835	55,796	380,631	309,760	70,871
Total capital outlay	1,169,684	424,796	1,594,480	1,027,348	567,132
Special schools:					
Summer school - instruction:					
Other salaries for instruction	1,543,227	(477,283)	1,065,944	1,065,944	
Purchased professional educational services	1,124,000	(11,857)	1,112,143	1,111,445	698
General supplies	230,387	(91,181)	139,206	122,166	17,040
Other objects	56,264	(13,303)	42,961	13,814	29,147
Total summer school - instruction	2,953,878	(593,624)	2,360,254	2,313,369	46,885
Summer school - support services:					
Salaries	732,932	(189,691)	543,241	543,241	
Other purchased services	15,805	172	15,977	1,977	14,000
Total summer school support services	748,737	(189,519)	559,218	545,218	14,000
Total summer school	3,702,615	(783,143)	2,919,472	2,858,587	60,885

Newark Public Schools
General Fund
Budgetary Comparison Schedule
(Budgetary Basis)
Year ended June 30, 2015

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Total special schools	\$ 3,702,615	\$ (783,143)	\$ 2,919,472	\$ 2,858,587	\$ 60,885
Transfer of funds to charter school	200,459,717	8,489,821	208,949,538	208,949,538	-
Total expenditures	869,580,232	24,865,692	894,445,924	947,988,580	(53,542,656)
(Deficiency) excess of revenues (under) over expenditures	(31,234,475)	(24,865,692)	(56,100,167)	(41,341,357)	14,758,810
Other financing sources (uses):					
Transfer in - contribution to school based budgets - GF	318,472,158	(5,258,953)	313,213,205	311,701,306	(1,511,899)
Transfer in - contribution to school based budgets - GF - 2013/14 encumbrances				1,551,725	1,551,725
Transfer in - contribution to school based budgets - SRF	12,165,632	9,829,282	21,994,914	21,886,100	(108,814)
Transfers in				731	731
Transfers out - capital projects fund	(1,000,000)				
Transfers out - food service		(1,550,000)	(2,550,000)	(2,550,000)	
Transfer out - contribution to school based budgets	(318,472,158)	21,845,363	(296,626,795)	(311,701,306)	(15,074,511)
Transfer out - contribution to school based budgets - 2013/14 encumbrances				(1,551,725)	(1,551,725)
Total other financing sources (uses)	11,165,632	24,865,692	36,031,324	19,336,831	(16,694,493)
(Deficiency) of revenues and other financing sources (uses) (under) expenditures and other financing sources (uses)	(20,068,843)	-	(20,068,843)	(22,004,526)	(1,935,683)
Fund balances, July 1	56,755,902		56,755,902	56,755,902	
Fund balances, June 30	\$ 36,687,059	\$ -	\$ 36,687,059	\$ 34,751,376	\$ (1,935,683)
Recapitulation of fund balance					
Restricted fund balance:					
Excess surplus - prior year - designated for subsequent years expenditures				\$ 4,978,074	
Capital reserve				1,500,000	
Assigned to:					
Designated for subsequent year's expenditures - ARRA SEMI				802,348	
Designated for subsequent year's expenditures				10,542	
Year end encumbrances				11,783,960	
Unassigned fund balance				15,676,452	
Total				34,751,376	
Reconciliation to government funds statements GAAP:					
Last state aid payments not recognized on GAAP Basis				(71,013,095)	
Fund balance per government fund (GAAP) (B-2)				\$ (36,263,719)	

Newark Public Schools
General Fund
Combining Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
(Budgetary Basis)
Year ended June 30, 2015

	Original Budget		Budget Transfer		Final Budget		Actual	
	Operating Fund 11-13	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Operating Fund 11-13	Blended Resource Fund 15	Operating Fund 11-13	Blended Resource Fund 15
Revenues								
Local sources:								
Lead fee levy	\$ 113,382,515	\$ 113,382,515	\$ 113,382,515	\$ 113,382,515	\$ 113,382,515	\$ 113,382,515	\$ 113,382,515	\$ 113,382,515
Tuition	566,705	566,705	566,705	566,705	566,705	566,705	566,705	566,705
Investment income	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Miscellaneous	3,011,254	3,011,254	3,011,254	3,011,254	3,011,254	3,011,254	3,011,254	3,011,254
Total revenues - local sources	119,960,474	119,960,474	119,960,474	119,960,474	119,960,474	119,960,474	119,960,474	119,960,474
State sources:								
Categorical special education aid	28,180,824	28,180,824	28,180,824	28,180,824	28,180,824	28,180,824	28,180,824	28,180,824
Equalization aid	645,243,822	645,243,822	645,243,822	645,243,822	645,243,822	645,243,822	645,243,822	645,243,822
Categorical security aid	19,309,359	19,309,359	19,309,359	19,309,359	19,309,359	19,309,359	19,309,359	19,309,359
Adjustment aid	13,306,175	13,306,175	13,306,175	13,306,175	13,306,175	13,306,175	13,306,175	13,306,175
Additional adjustment aid	1,520,789	1,520,789	1,520,789	1,520,789	1,520,789	1,520,789	1,520,789	1,520,789
Categorical transportation aid	6,754,710	6,754,710	6,754,710	6,754,710	6,754,710	6,754,710	6,754,710	6,754,710
Extraneous aid	2,027,468	2,027,468	2,027,468	2,027,468	2,027,468	2,027,468	2,027,468	2,027,468
Additional transportable transportation aid	477,920	477,920	477,920	477,920	477,920	477,920	477,920	477,920
PARCC Readiness Aid	477,920	477,920	477,920	477,920	477,920	477,920	477,920	477,920
Per Pupil Growth Aid								
On-behalf TPAP pension and annuity fund								
On-behalf TPAP post retirement medical								
Reimbursed TPAP social security contributions								
Total - state sources	717,298,987	717,298,987	717,298,987	717,298,987	717,298,987	717,298,987	717,298,987	717,298,987
Federal sources:								
Medicaid reimbursement	1,086,296	1,086,296	1,086,296	1,086,296	1,086,296	1,086,296	1,086,296	1,086,296
Total - federal sources	1,086,296	1,086,296	1,086,296	1,086,296	1,086,296	1,086,296	1,086,296	1,086,296
Total revenues	838,345,757	838,345,757	838,345,757	838,345,757	838,345,757	838,345,757	838,345,757	838,345,757
Expenditures								
Current expenses:								
Instruction:								
Regular programs:								
Salaries of teachers:								
Preschool/ kindergarten	141,748	8,638,637	521,435	64,676	986,111	8,703,313	9,786,496	8,703,121
Grades 1-5	2,202,894	45,481,481	1,599,408	2,379,677	3,979,085	3,802,302	3,802,302	51,662,955
Grades 6-8	1,220,211	30,955,041	1,048,620	2,482,205	2,268,831	33,437,246	2,268,831	33,436,886
Grades 9-12	1,806,713	40,745,838	2,447,400	1,735,144	4,182,544	42,480,982	4,354,088	42,472,076
Instruction-home instruction:								
Salaries of teachers	1,533,202	1,533,202	(60,645)	(60,645)	(60,645)	1,492,557	1,492,557	1,492,557
Other purchased services	13,300	13,300	7,760	7,760	7,760	20,580	20,580	20,580
General supplies	1,501	1,501	(1,501)	(1,501)	(1,501)			
Text books	2,500	2,500	(2,500)	(2,500)	(2,500)			
Regular programs - undistributed instruction:								
Other salaries for instruction:								
Purchased professional-educational services	4,017,201	4,017,201	59,141	(1,815)	57,326	4,015,486	59,141	4,015,367
Purchased technical services	2,022,208	2,022,208	(420,069)	54,600	1,606,739	1,577,996	1,577,996	52,615
Other purchased services	583,418	62,786	646,204	(35,060)	611,144	247,724	27,224	274,548
General supplies	3,181,915	99,495	418,410	266,923	(54,171)	45,324	574,730	38,007
General supplies	4,238,438	4,414,716	(1,508,692)	(123,285)	(1,631,977)	2,930,128	3,832,278	6,782,406
Textbooks	1,206,703	746,071	1,952,774	(481,035)	(262,264)	1,424,934	1,402,600	237,001
Other objects	34,341	492,455	(213,335)	(115,307)	(136,642)	377,148	276,347	280,660
Total regular programs	15,236,092	135,653,841	4,438,833	5,905,693	10,344,436	141,559,444	15,791,110	140,872,575
Total - current expenses	15,236,092	135,653,841	4,438,833	5,905,693	10,344,436	141,559,444	15,791,110	140,872,575
Total - state sources	717,298,987	717,298,987	717,298,987	717,298,987	717,298,987	717,298,987	717,298,987	717,298,987
Federal sources:								
Medicaid reimbursement	1,086,296	1,086,296	1,086,296	1,086,296	1,086,296	1,086,296	1,086,296	1,086,296
Total - federal sources	1,086,296	1,086,296	1,086,296	1,086,296	1,086,296	1,086,296	1,086,296	1,086,296
Total revenues	838,345,757	838,345,757	838,345,757	838,345,757	838,345,757	838,345,757	838,345,757	838,345,757
Expenditures								
Current expenses:								
Instruction:								
Regular programs:								
Salaries of teachers:								
Preschool/ kindergarten	141,748	8,638,637	521,435	64,676	986,111	8,703,313	9,786,496	8,703,121
Grades 1-5	2,202,894	45,481,481	1,599,408	2,379,677	3,979,085	3,802,302	3,802,302	51,662,955
Grades 6-8	1,220,211	30,955,041	1,048,620	2,482,205	2,268,831	33,437,246	2,268,831	33,436,886
Grades 9-12	1,806,713	40,745,838	2,447,400	1,735,144	4,182,544	42,480,982	4,354,088	42,472,076
Instruction-home instruction:								
Salaries of teachers	1,533,202	1,533,202	(60,645)	(60,645)	(60,645)	1,492,557	1,492,557	1,492,557
Other purchased services	13,300	13,300	7,760	7,760	7,760	20,580	20,580	20,580
General supplies	1,501	1,501	(1,501)	(1,501)	(1,501)			
Text books	2,500	2,500	(2,500)	(2,500)	(2,500)			
Regular programs - undistributed instruction:								
Other salaries for instruction:								
Purchased professional-educational services	4,017,201	4,017,201	59,141	(1,815)	57,326	4,015,486	59,141	4,015,367
Purchased technical services	2,022,208	2,022,208	(420,069)	54,600	1,606,739	1,577,996	1,577,996	52,615
Other purchased services	583,418	62,786	646,204	(35,060)	611,144	247,724	27,224	274,548
General supplies	3,181,915	99,495	418,410	266,923	(54,171)	45,324	574,730	38,007
General supplies	4,238,438	4,414,716	(1,508,692)	(123,285)	(1,631,977)	2,930,128	3,832,278	6,782,406
Textbooks	1,206,703	746,071	1,952,774	(481,035)	(262,264)	1,424,934	1,402,600	237,001
Other objects	34,341	492,455	(213,335)	(115,307)	(136,642)	377,148	276,347	280,660
Total regular programs	15,236,092	135,653,841	4,438,833	5,905,693	10,344,436	141,559,444	15,791,110	140,872,575
Total - current expenses	15,236,092	135,653,841	4,438,833	5,905,693	10,344,436	141,559,444	15,791,110	140,872,575
Total - state sources	717,298,987	717,298,987	717,298,987	717,298,987	717,298,987	717,298,987	717,298,987	717,298,987
Federal sources:								
Medicaid reimbursement	1,086,296	1,086,296	1,086,296	1,086,296	1,086,296	1,086,296	1,086,296	1,086,296
Total - federal sources	1,086,296	1,086,296	1,086,296	1,086,296	1,086,296	1,086,296	1,086,296	1,086,296
Total revenues	838,345,757	838,345,757	838,345,757	838,345,757	838,345,757	838,345,757	838,345,757	838,345,757
Expenditures								
Current expenses:								
Instruction:								
Regular programs:								
Salaries of teachers:								
Preschool/ kindergarten	141,748	8,638,637	521,435	64,676	986,111	8,703,313	9,786,496	8,703,121
Grades 1-5	2,202,894	45,481,481	1,599,408	2,379,677	3,979,085	3,802,302	3,802,302	51,662,955
Grades 6-8	1,220,211	30,955,041	1,048,620	2,482,205	2,268,831	33,437,246	2,268,831	33,436,886
Grades 9-12	1,806,713	40,745,838	2,447,400	1,735,144	4,182,544	42,480,982	4,354,088	42,472,076
Instruction-home instruction:								
Salaries of teachers	1,533,202	1,533,202	(60,645)	(60,645)	(60,645)	1,492,557	1,492,557	1,492,557
Other purchased services	13,300	13,300	7,760	7,760	7,760	20,580	20,580	20,580
General supplies	1,501	1,501	(1,501)	(1,501)	(1,501)			
Text books	2,500	2,500	(2,500)	(2,500)	(2,500)			
Regular programs - undistributed instruction:								
Other salaries for instruction:								
Purchased professional-educational services	4,017,201	4,017,201	59,141	(1,815)	57,326	4,015,486	59,141	4,015,367
Purchased technical services	2,022,208	2,022,208	(420,069)	54,600	1,606,739	1,577,996	1,577,996	52,615
Other purchased services	583,418	62,786	646,204	(35,060)	611,144	247,724	27,224	274,548
General supplies	3,181,915	99,495	418,410	266,923	(54,171)	45,324	574,730	38,007
General supplies	4,238,438	4,414,716	(1,508,692)	(123,285)	(1,631,977)	2,930,128	3,832,278	6,782,406
Textbooks	1,206,703	746,071	1,952,774	(481,035)	(262,264)	1,424,934	1,402,600	237,001
Other objects	34,341	492,455	(213,335)	(

Newark Public Schools
General Fund
Combining Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
(Budgetary Basis)
Year ended June 30, 2015

	Original Budget		Budget Transfers		Final Budget		Actual	
	Operating Fund 11-13	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Operating Fund 11-13	Blended Resource Fund 15	Operating Fund 11-13	Blended Resource Fund 15
Current expense (continued):								
Instruction (continued):								
Special education:								
Cognitive mild:								
Salaries of teachers	\$ 291,187	\$ 1,070,761	\$ (76,291)	\$ (114,023)	\$ 880,447	\$ 665,551	\$ 214,896	\$ 665,551
Other salaries for instruction	13,104	13,104	(12,891)	(825)	213	213	213	213
General supplies		2,075		368	1,250	1,250	1,250	1,250
Textbooks		1,200		368	1,568	1,568	1,568	1,568
Total cognitive mild	304,291	1,087,140	(89,182)	(114,480)	883,478	668,569	215,109	668,569
Cognitive moderate:								
Salaries of teachers		186,678		(39,703)	146,915	146,915	146,915	146,915
General Supplies		1,000		(250)	750	750	750	750
Other objects		7,500		(2,304)	5,196	5,196	5,196	5,196
Total cognitive moderate		195,178		(42,317)	152,861	152,861	152,861	152,861
Learning and/or language disabilities:								
Salaries of teachers	384,082	8,764,325	71,878	125,842	198,720	8,506,085	455,960	8,505,787
Other salaries for instruction	30,571	351,649	(42,716)	17,539	(25,177)	318,617	7,855	318,617
Purchased professional & educational services		2,500		(2,500)				
General supplies		156,739		(68,290)	88,449	88,449	62,899	62,899
Textbooks		23,324		(17,151)	6,173	6,173	6,173	6,173
Other objects		2,330		(2,330)				
Total learning and/or language disabilities	434,653	9,300,867	30,162	53,110	83,272	8,919,324	464,815	8,993,476
Auditory impairments:								
Salaries of teachers		1,003,865		4,438	4,438	1,007,303	1,007,303	1,007,303
Other salaries for instruction		435,457		(62,330)	(62,330)	373,127	373,127	373,127
General supplies		22,085		(4,095)	17,990	17,990	14,695	14,695
Textbooks		3,000		(3,000)				
Total auditory impairments		1,464,307		(64,987)	1,399,320	1,422,420	1,419,097	1,419,097
Behavioral disabilities:								
Salaries of teachers	329,750	2,695,730	(61,302)	9,337	2,703,785	2,703,067	268,448	2,703,067
Other salaries for instruction	407	1,040,840	(407)	(179,594)	860,943	860,943	860,943	860,943
General supplies		5,490		(2,710)	2,780	2,780	2,591	2,591
Total behavioral disabilities	330,157	3,742,060	(61,709)	(172,873)	3,568,750	3,568,601	268,448	3,568,601

Newark Public Schools
General Fund
Combining Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
(Budgetary Basis)
Year ended June 30, 2015

	Original Budget		Budget Transfers		Total		Final Budget		Actual	
	Operating Fund 11-13	Blended Resource Fund 15	Operating Fund 11-13	Blended Resource Fund 15	Operating Fund 11-13	Blended Resource Fund 15	Operating Fund 11-13	Blended Resource Fund 15	Operating Fund 11-13	Blended Resource Fund 15
Current expense (continued):										
Instruction (continued):										
School sponsored co-curricular activities:										
Salaries	\$ 143,686	\$ 1,209,028	\$ (32,271)	\$ (35,051)	\$ (67,322)	\$ (67,322)	\$ 111,415	\$ 1,172,977	\$ 111,415	\$ 1,172,946
Purchased services	22,750	25,750	(8,250)	(8,250)	(16,500)	(16,500)	17,500	17,500	17,500	17,500
Supplies and materials	89,825	89,825	(51,103)	(51,103)	(102,206)	(102,206)	38,722	38,722	37,519	37,519
Travel	43,130	303,150	15,713	(8,710)	1,003	1,003	275,713	34,440	34,440	34,440
Other objects	469,886	1,566,753	(16,558)	(109,114)	(125,672)	(125,672)	397,128	1,456,639	364,137	1,422,009
Total school sponsored co-curricular activities	709,094	2,831,334	(62,473)	(212,237)	(124,764)	(124,764)	786,863	2,620,727	786,863	2,620,727
School sponsored athletic activities:										
Salaries	280,094	2,273,357	(19,846)	77,246	58,200	58,200	261,048	2,350,603	261,048	2,349,604
Purchased services	431,000	39,000	21,972	(31,655)	(9,683)	(9,683)	452,972	7,345	370,918	5,663
Supplies and materials	75,000	374,572	4,743	(20,319)	(15,576)	(15,576)	79,743	352,253	299,238	378,981
Travel	10,000	146,405	(6,900)	27,871	20,971	20,971	3,100	174,276	168,828	168,828
Other objects	795,054	2,831,334	769	53,143	53,912	53,912	796,863	2,884,477	711,709	2,823,333
Total school sponsored athletic activities	1,591,148	6,000,668	(10,830)	127,305	116,476	116,476	1,601,764	6,167,915	1,543,963	6,106,844
Other instructional programs - instruction:										
Salaries	6,000	6,000	(404)	-	(404)	(404)	5,596	5,596	5,596	5,596
Total other instructional programs - instruction	6,000	6,000	(404)	-	(404)	(404)	5,596	5,596	5,596	5,596
Before / after school programs - instruction:										
Salaries of teachers	1,940,919	2,366,596	(514,846)	(452,016)	(966,862)	(966,862)	1,426,073	1,914,580	1,425,947	1,931,178
Other salaries	256,000	206,230	(58,189)	6,215	(51,974)	(51,974)	197,811	212,540	138,576	212,540
Purchased professional and technical services	58,613	256,000	(24,998)	(748)	(25,746)	(25,746)	33,615	33,615	33,570	33,570
Supplies and materials	20,726	70,736	(748)	-	(748)	(748)	65,988	69,988	45,858	69,988
Other objects	2,326,258	2,572,926	(592,811)	(428,803)	(1,021,614)	(1,021,614)	1,727,487	2,144,123	1,642,931	2,143,720
Total before / after school programs - instruction	4,502,516	5,472,488	(1,191,398)	(874,551)	(2,065,949)	(2,065,949)	3,311,189	4,288,664	3,178,921	4,288,664
Before / after school programs - support services:										
Salaries	451,100	451,100	(86,987)	-	(86,987)	(86,987)	364,113	364,113	364,113	364,113
Purchased services	18,000	18,000	30,360	-	48,360	48,360	48,360	48,360	39,838	39,838
Supplies and materials	469,100	469,100	(55,842)	-	(55,842)	(55,842)	413,258	413,258	404,836	404,836
Total before / after school programs - support services	1,038,200	1,038,200	(112,469)	-	(112,469)	(112,469)	925,631	925,631	808,787	808,787
Alternative education programs - instruction:										
Salaries of teachers	561,134	561,134	(228,444)	-	(228,444)	(228,444)	332,690	332,690	332,690	332,690
Other salaries	372,000	1,573,000	(28,000)	(28,000)	(56,000)	(56,000)	344,000	1,545,000	344,000	1,545,000
Purchased professional and technical services	90,000	90,000	(9,238)	-	(9,238)	(9,238)	80,762	80,762	80,119	80,119
General supplies	20,000	20,000	(1,577)	-	(1,577)	(1,577)	18,423	18,423	18,423	18,423
Other objects	1,200,000	1,043,134	(324,606)	(11,977)	(336,583)	(336,583)	875,394	709,578	875,394	709,578
Total alternative education programs - instruction	2,243,134	3,487,268	(602,865)	(39,982)	(642,847)	(642,847)	1,601,619	2,126,053	1,601,619	2,126,053
Alternative education programs - support services:										
Salaries	732,337	978,519	(103,127)	(114,633)	(217,760)	(217,760)	885,464	863,886	885,464	863,886
Purchased professional and educational services	8,000	15,000	(8,000)	(7,290)	(15,290)	(15,290)	7,750	7,750	4,500	4,500
Purchased services	5,000	17,500	(5,000)	16	(4,984)	(4,984)	17,516	17,516	4,877	4,877
Travel	21,500	10,000	(15,785)	(9,561)	(25,346)	(25,346)	5,715	2,439	5,111	2,439
General supplies	10,000	33,323	(1,095)	(31,827)	(32,922)	(32,922)	8,905	1,496	8,904	1,495
Other objects	776,837	1,056,342	(132,247)	(162,255)	(294,502)	(294,502)	910,084	893,087	909,465	877,198
Total alternative education programs - support services	1,554,681	2,190,684	(264,354)	(325,981)	(590,335)	(590,335)	1,290,329	1,240,839	1,290,329	1,240,839

Newark Public Schools
General Fund
Combining Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
(Budgetary Basis)
Year ended June 30, 2015

	Original Budget		Budget Transfers		Final Budget		Actual	
	Operating Fund 11-13	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Operating Fund 11-13	Blended Resource Fund 15	Operating Fund 11-13	Blended Resource Fund 15
Current expense (continued):								
Other supplemental / at-risk programs - instruction:								
Salaries of reading specialists	\$ 1,024,615	\$ 1,024,615	\$ 190,282	\$ (446,533)	\$ 577,682	\$ 577,682	\$ 577,682	\$ 577,682
Purchased professional and technical services	711,848	711,848	-	(264,446)	447,402	447,402	320,267	320,267
Total other supplemental / at-risk programs - instruction	1,736,463	1,736,463	190,282	(711,379)	1,025,084	1,025,084	897,949	897,949
Other Alternative education programs - instruction:								
Supplies and materials	-	-	-	2,573	2,573	2,573	2,573	2,573
Total other alternative education programs - instruction	-	-	-	2,573	2,573	2,573	2,573	2,573
Total instruction	\$ 27,646,762	\$ 230,105,585	\$ 5,328,751	\$ 2,953,453	\$ 265,414,276	\$ 238,389,789	\$ 31,307,563	\$ 264,257,238
Undistributed expenditures:								
Instruction:								
Tuition to other school districts in the state-regular	271,798	271,798	(32,944)	-	238,854	238,854	155,476	155,476
Tuition to other school districts in the state-special	3,498,608	3,498,608	549,111	-	4,047,719	4,047,719	3,782,105	3,782,105
Tuition to county vocational - regular	7,957,082	7,957,082	(252,740)	-	7,704,342	7,704,342	7,641,150	7,641,150
Tuition to county vocational - special	1,322,447	1,322,447	(143,477)	-	1,178,970	1,178,970	1,167,588	1,167,588
Tuition to county spec. serv. & rd	6,174,700	6,174,700	(849,252)	-	5,325,448	5,325,448	5,296,010	5,296,010
Tuition to private school - board in state	26,393,098	26,393,098	(2,038,678)	-	24,354,420	24,354,420	21,575,163	21,575,163
Tuition to private school - board out state	252,689	252,689	(238,329)	-	14,360	14,360	2,438,367	2,438,367
Tuition to state facilities	2,469,692	2,469,692	29,275	-	2,498,967	2,498,967	1,148,838	1,148,838
Tuition - other	1,512,257	1,512,257	(215,999)	-	1,296,258	1,296,258	43,204,957	43,204,957
Total undistributed expenditures - instruction	49,710,771	49,710,771	(3,280,633)	-	46,430,138	46,430,138	51,148,838	51,148,838
Attendance and social work services:								
Salaries	788,597	4,391,950	554,844	137,979	1,343,351	1,343,351	1,343,350	3,741,422
Salaries of drop-out prevention officer/coordinators	160,335	160,335	(49,093)	-	111,242	111,242	111,242	111,242
Salaries of family liaisons / county parent inv. Specialists	1,842,722	1,842,722	109,621	17,059	1,959,381	1,959,381	1,859,781	1,859,781
Purchased professional and technical services	7,500	7,800	(3,000)	-	4,500	4,500	2,447	2,447
Other purchased services	13,600	13,600	(8,562)	-	5,038	5,038	4,038	4,038
Supplies and materials	5,000	24,502	(1,533)	-	3,467	3,467	3,133	3,133
Other objects	-	2,500	(1,355)	-	1,145	1,145	962	962
Total attendance and social work services	874,942	6,448,409	600,224	137,979	1,575,166	1,575,166	1,373,831	5,011,763
Health services:								
Salaries (100)	2,860,945	6,202,773	223,286	662,255	3,084,241	3,084,241	3,084,241	6,864,470
Purchased prof. and tech. services (300,400)	44,375	44,375	70,319	-	114,694	114,694	40,384	40,384
Other purchased services (500)	233	14,500	(199)	-	14,301	14,301	9,179	9,179
Supplies and materials (600)	166,678	63,461	(99,179)	(3,974)	67,489	67,489	62,453	47,970
Other objects (800)	10,730	10,730	(3,706)	-	7,024	7,024	1,470	1,470
Total health services	3,082,961	6,280,734	190,531	653,730	3,273,492	3,273,492	3,188,548	6,921,619
Total	\$ 31,521,703	\$ 280,306,333	\$ 5,519,282	\$ 3,607,183	\$ 268,637,768	\$ 244,769,581	\$ 34,431,181	\$ 280,306,333

Newark Public Schools
General Fund
Combining Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
(Budgetary Basis)
Year ended June 30, 2015

	Original Budget		Budget Transfers		Fund Budget		Actual	
	Operating Fund 11-15	Total General Fund	Operating Fund 11-15	Blended Resource Fund 15	Operating Fund 11-15	Blended Resource Fund 15	Operating Fund 11-15	Blended Resource Fund 15
Current expense (continued):								
Undistributed expenditures (continued):								
Other support services - student related services:								
Salaries	\$ 3,880,051	\$ 3,880,051	\$ (126,613)	\$	\$ 3,753,438	\$	\$ 3,753,438	\$
Purchased professional educational services	853,721	853,721	3,336,875		4,190,596		4,185,931	
Total other support services - student related services	4,733,772	4,733,772	3,210,262		7,944,034		7,939,369	
Other support services - students - extra services:								
Salaries	4,630,572	4,630,572	8,627,298	8,627,298	13,257,870		13,257,868	
Total other support services - students - extra services	4,630,572	4,630,572	8,627,298	8,627,298	13,257,870		13,257,868	
Other support services - students - regular: (218)								
Salaries of other prof. staff (104)	\$ 74,286	\$ 8,131,129	\$ 1,138,385	\$ (467,382)	\$ 2,012,671	\$ 6,791,461	\$ 2,011,898	\$ 6,791,259
Salaries secondary/elementary assts. (105)	135,126	252,703	18,997	(5,310)	154,123	112,227	154,123	112,227
Other salaries (110)	348,821	1,613,902	(67,449)	(380,649)	281,372	951,882	281,372	951,882
Purchased professional educational services (320)		2,960		(2,960)				
Other purchased prof. and tech. services (330,390)	871,418	871,418	(382,264)		489,154		486,154	
Other purchased services (600)	900	900	9,997		10,897		9,433	
Supplies and materials (600)	6,426	50,348	56,774		10,897		10,897	
Other objects (600)		4,995	4,259		10,897		10,897	
Total other support services - students - regular	2,236,377	8,699,865	7,18,925	(82,925)	2,955,902	7,874,753	2,653,212	7,873,259
Other support services - students special (child study teams): (219)								
Salaries of other prof. staff (104)	16,696,238	16,696,238	(661,084)		16,035,154		16,035,013	
Salaries secondary/elementary assts. (105)	114,257	114,257	(5,028)		109,329		109,329	
Other salaries (110)	569,538	569,538	(53,576)		515,962		515,962	
Other purchased prof. and tech. services (330,390)	377,170	377,170	181,170		558,340		558,340	
Misc. purchased services (600)	27,615	27,615	(8,309)		19,306		19,306	
Supplies and materials (600)	94,150	94,150	145,579		239,729		239,729	
Other objects (600)	31,855	31,855	(20,477)		11,378		10,988	
Total other support services - students special (child study teams)	17,910,923	17,910,923	(621,725)		17,489,138		17,429,931	
Improvement of instruction services/instructional staff: (221)								
Salaries of supervisors of instruction (103)	6,750,665	6,750,665	(715,534)		6,035,131		6,035,141	
Salaries of other professional staff (104)	3,213,042	3,213,042	45,241		3,258,283		3,258,283	
Salaries of instructional and clerical assistants (105)	42,203	2,970,075	83,523	(103,172)	2,847,633		2,847,633	
Other salaries (110)	3,284,075	4,045,456	(404,073)		3,880,562		3,880,562	
Salaries of facilitators, math & literacy coaches (176)	132,308	1,694,564	136,998		1,731,566		1,731,566	
Purchased professional educational services (320)	3,481,152	44,601	(2,359,505)		1,126,248		1,126,248	
Other purchased services (600)	652,348	652,348	466,195		1,118,543		1,118,543	
Supplies and materials (600)	130,479	137,479	(5,860)		124,619		124,619	
Other objects (600)	183,929	203,354	1,602,486		1,787,415		1,742,548	
Total improvement of instruction services/instructional staff	10,449,203	12,804,008	23,448,311		9,995,300	15,486,521	9,995,300	15,486,521
Educational media services/school library: (222)								
Salaries	110,827	2,015,734	825,046	(61,468)	2,779,312		2,779,312	
Purchased prof. and tech. services	3,160,489	3,160,489	126,596	(1,065,498)	2,221,647		2,221,647	
Other purchased services	4,465	4,465	(3,624)		841		841	
Supplies and materials	30,000	113,702	(1,241)		28,759		28,759	
Other objects		2,300	(2,300)					
Total educational media services/school library	140,827	5,388,754	950,401	(3,168,278)	1,091,228	2,049,649	1,091,228	2,049,649

Newark Public Schools
General Fund
Combining Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
(Budgetary Basis)
Year ended June 30, 2015

	Original Budget			Budget Transfers			Final Budget			Actual		
	Operating Fund 11-13	Total General Fund	Blended Resource Fund 15	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund
Current expenses (continued):												
Undistributed expenditures (continued):												
Instructional staff training services (233)	\$ 860,000	\$ 700,729	\$ 1,560,729	\$ (425,725)	\$ (326,503)	\$ (752,228)	\$ 454,275	\$ 374,166	\$ 828,441	\$ 295,509	\$ 259,058	\$ 554,567
Purchased professional educational services	310,500	341,250	651,750	144,487	(56,861)	88,626	450,987	18,184	469,171	130,218	13,941	144,159
Supplies and materials	10,000	8,095	18,095	(10,000)	(1,101)	(11,101)	6,904	6,904	6,904	4,924	4,924	4,924
Other objects	1,180,500	794,529	1,975,029	(295,238)	(170,333)	(465,571)	865,363	418,236	1,283,639	455,718	344,306	799,024
Total instructional staff training services												
Support services - general administration (230)												
Salaries (100)	2,308,503	2,308,503	2,308,503	(134,228)		(134,228)	2,174,275	2,174,275	2,174,275	2,174,275	2,174,275	2,174,275
Salaries of attorneys (108)	559,564	559,564	559,564	(6,660)		(6,660)	552,904	552,904	552,904	552,904	552,904	552,904
Other salaries (110)	1,944,464	1,944,464	1,944,464	(334,417)		(334,417)	1,610,047	1,610,047	1,610,047	1,610,047	1,610,047	1,610,047
Purchased professional educational services (230)				32,025		32,025	32,025	32,025	32,025	32,025	32,025	32,025
Legal services (331)				414,539		414,539	2,535,789	2,535,789	2,535,789	2,535,789	2,535,789	2,535,789
Expenditure & internal control audit fees (333)				104,000		104,000	346,500	346,500	346,500	195,000	195,000	195,000
Other purchased prof. services (339)				308,187		308,187	194,769	194,769	194,769	100,269	100,269	100,269
Purchased tech. services (340)				317,582		317,582	250,426	250,426	250,426	165,129	165,129	165,129
Communications/telephone (330)				2,730,740		2,730,740	2,364,379	2,364,379	2,364,379	2,144,785	2,144,785	2,144,785
Miscellaneous purchased services (380)				1,444,361		1,444,361	592,795	592,795	592,795	583,980	583,980	583,980
General supplies (800)				165,821		165,821	66,386	66,386	66,386	62,600	62,600	62,600
Judgments against the school district (820)				600,000		600,000	911,641	911,641	911,641	910,641	910,641	910,641
Miscellaneous expenditures (890)				392,932		392,932	481,912	481,912	481,912	474,165	474,165	474,165
Total support services - general administration												
	4,476,708	20,899,236	25,375,944	(453,656)	2,095,040	1,641,384	5,093,052	22,794,276	26,837,328	4,042,872	24,554,101	30,891,429
Total support services - general administration												
Support services - school administration (240)												
Salaries of principals/assistant principals (103)	4,257,214	18,832,620	18,832,620	(340,131)	896,384	556,253	3,917,083	15,471,990	19,389,073	3,916,993	15,471,550	19,388,453
Salaries secretary/clerical assis. (105)	196,961	3,107,677	3,107,677	34,877	197,559	232,436	34,877	3,305,236	3,340,113	34,877	3,305,224	3,340,101
Other salaries (110)	22,533	1,595,712	1,792,673	(139,060)	1,043,695	904,635	57,901	2,639,407	2,697,308	57,901	2,639,407	2,697,308
Purchased professional and technical services (300)				10,658		10,658	33,191	39,150	39,150	33,191	5,400	38,591
Other purchased services (300)				686,432		686,432	691,554	691,554	691,554	504,590	504,590	504,590
Supplies and materials (600)				401,665		401,665	403,767	403,767	403,767	383,419	383,419	383,419
Other objects (600)				318,141		318,141	22,102	22,102	22,102	222,511	222,511	222,511
Total support services - school administration												
	4,476,708	20,899,236	25,375,944	(453,656)	2,095,040	1,641,384	5,093,052	22,794,276	26,837,328	4,042,872	24,554,101	30,891,429
Total support services - school administration												
Central Services (251)												
Salaries (100)	10,571,161	10,571,161	10,571,161	(812,396)		(812,396)	9,758,765	9,758,765	9,758,765	9,758,554	9,758,554	9,758,554
Purchased professional services (300)	3,790,067	3,790,067	3,790,067	(1,808,950)		(1,808,950)	1,981,117	1,981,117	1,981,117	1,407,168	1,407,168	1,407,168
Purchased technical services (340)	616,814	616,814	616,814	(310)		(310)	616,504	616,504	616,504	577,684	577,684	577,684
Misc purchased services (500)	273,350	273,350	273,350	(74,472)		(74,472)	198,878	198,878	198,878	141,531	141,531	141,531
Supplies and materials (600)	260,441	260,441	260,441	(136,488)		(136,488)	123,953	123,953	123,953	94,448	94,448	94,448
Miscellaneous expenditures (800)	275,000	275,000	275,000	(130,106)		(130,106)	144,894	144,894	144,894	123,847	123,847	123,847
Total Central Services												
	15,786,833	15,786,833	15,786,833	(2,962,722)		(2,962,722)	12,824,111	12,824,111	12,824,111	12,109,232	12,109,232	12,109,232
Total Central Services												
Admin Info Technology (232)												
Salaries (100)	1,578,469	1,578,469	1,578,469	141,638		141,638	1,720,107	1,720,107	1,720,107	1,720,107	1,720,107	1,720,107
Purchased professional services (300)	1,132,565	1,132,565	1,132,565	199,430		199,430	1,331,995	1,331,995	1,331,995	1,158,784	1,158,784	1,158,784
Purchased technical services (340)	2,253,931	2,253,931	2,253,931	719,277		719,277	2,973,208	2,973,208	2,973,208	2,827,664	2,827,664	2,827,664
Other purchased services (500)	43,436	43,436	43,436	(718)		(718)	42,718	42,718	42,718	4,470	4,470	4,470
Supplies and materials (600)	129,900	129,900	129,900	14,464		14,464	143,364	143,364	143,364	143,364	143,364	143,364
Total Admin Info Technology												
	5,137,901	5,137,901	5,137,901	1,074,091		1,074,091	6,211,972	6,211,972	6,211,972	5,711,025	5,711,025	5,711,025
Total Admin Info Technology												

Newark Public Schools
General Fund
Combining Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
(Budgetary Basis)
Year ended June 30, 2015

	Original Budget		Budget Transfers		Final Budget		Actual	
	Operating Fund 11-13	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Operating Fund 11-13	Blended Resource Fund 15	Operating Fund 11-13	Blended Resource Fund 15
Current expense (continued):								
Required maintenance for school facilities (261)								
Salaries (100)	\$ 7,522,695	\$ 2,010,000	\$ 2,010,000	\$ -	\$ 9,532,715	\$ -	\$ 9,532,715	\$ -
Cleaning, repair and maintenance services (420)	3,770,278	496,886	496,886	4,267,164	4,267,164	3,768,761	3,768,761	1,473,117
General supplies (600)	931,640	654,066	654,066	1,385,706	1,385,706	1,473,117	1,473,117	1,473,117
Other objects (800)	2,560	(2,560)	(2,560)	-	-	-	-	-
Total required maintenance for school facilities	12,227,173	12,227,173	3,158,412	-	15,385,585	-	14,774,438	-
Custodial services (262)								
Salaries (100)	22,189,795	6,124,626	6,124,626	28,314,331	28,314,331	28,313,679	28,313,679	202,011
Purchased professional and technical services (300)	1,931,616	1,931,616	(1,683,250)	248,366	248,366	202,011	202,011	1,903,351
Cleaning, repair and maintenance services (420)	2,166,430	42,691	42,691	2,209,121	2,209,121	1,903,351	1,903,351	5,704,455
Rental of fixed equip. - non-lease purchase (441)	5,962,193	(110,063)	(110,063)	5,852,130	5,852,130	5,704,455	5,704,455	1,023,519
Other purchased property services (690)	9,265	1,114,048	1,114,048	1,125,311	1,125,311	1,023,519	1,023,519	2,179,543
Insurance (320)	2,792,576	(613,033)	(613,033)	2,179,543	2,179,543	2,179,543	2,179,543	7,987
Misc. purchased services (590)	22,752	(14,461)	(14,461)	8,291	8,291	7,987	7,987	1,089,092
General supplies (600)	1,096,605	1,096,605	39,067	1,135,672	1,135,672	1,089,092	1,089,092	6,936,870
Energy (electricity) (622)	7,389,133	7,389,133	(503,974)	7,085,159	7,085,159	6,936,870	6,936,870	5,560,061
Energy (natural gas) (621)	7,589,132	7,589,132	(1,679,256)	5,909,876	5,909,876	5,560,061	5,560,061	153,906
Energy (oil) (624)	243,282	243,282	(33,282)	210,000	210,000	153,906	153,906	11,444
Other objects (800)	14,310	14,310	(902)	13,408	13,408	11,444	11,444	53,084,918
Total custodial services	51,606,997	51,606,997	2,682,141	-	54,289,138	-	53,084,918	-
Security (265)								
Salaries (100)	4,859,344	7,012,932	2,305,394	384,462	7,164,738	7,397,394	7,157,549	7,378,309
Purchased professional and technical services (300)	21,331	21,331	(6,063)	15,268	15,268	14,368	14,368	12,935
Cleaning, repair and maintenance services (420)	3,219	3,219	11,415	14,634	14,634	14,634	14,634	14,634
General supplies (600)	66,887	71,170	140,097	5,141	62,555	141,266	65,085	58,922
Other objects (800)	2,088	-	(1,869)	219	219	219	219	219
Total security	4,954,859	7,084,102	2,394,345	389,603	7,239,214	7,479,205	7,239,214	7,437,231
Student transportation services (270)								
Salaries for pupil trans. - (other than between home/school) (162)	662,386	662,386	425,220	1,087,606	1,087,606	1,087,606	1,087,606	370,284
Salaries for pupil trans. - (between home & school-nonpublic) (163)	187,817	187,817	182,524	370,361	370,361	370,284	370,284	981,600
Management fee-ESC & CTSA trans. program (330)	915,000	915,000	78,590	993,590	993,590	981,600	981,600	78,031
Other purchased professional and technical services (390)	17,612	17,612	(17,612)	33,141	33,141	31,735	31,735	3,598,455
Cleaning, repair and maintenance services (420)	71,332	71,332	23,381	94,713	94,713	78,031	78,031	890,380
Rental payments-school buses (442)	54,531	54,531	(21,590)	33,141	33,141	31,735	31,735	403,781
Contracted services (between home and sch.) - reader (311)	3,518,206	3,518,206	123,066	3,641,272	3,641,272	3,598,455	3,598,455	933,022
Contracted services (other than home to sch.) - reader (312)	939,344	506,386	151,275	1,090,619	1,090,619	890,380	890,380	26,939,566
Contracted services (regular) - est (317)	962,890	3,231	3,231	966,121	966,121	933,022	933,022	1,450,321
Contracted services (special ed.) - est (318)	24,982,708	2,079,820	2,079,820	27,062,528	27,062,528	26,939,566	26,939,566	511,221
Contracted services - aid in lieu of payments - nonpublic (503)	1,763,327	1,763,327	(285,559)	1,477,768	1,477,768	1,450,321	1,450,321	18,379
Contracted services - aid in lieu of payments - charter (504)	522,147	522,147	(9,897)	512,250	512,250	511,221	511,221	2,490
Supplies and materials (600)	1,998	1,998	18,635	20,633	20,633	18,379	18,379	36,833,590
Other Objects (800)	6,016	6,016	(2,283)	3,733	3,733	2,490	2,490	37,239,371
Total student transportation services	34,603,354	506,386	35,111,740	11,387	37,354,465	317,773	37,239,371	37,239,371

Newark Public Schools
General Fund
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance - Budget and Actual
(Budgetary Basis)
Year ended June 30, 2015

	Original Budget			Budget Transfers			Final Budget			Actual		
	Operating Fund 11-13	Total General Fund	Blended Resource Fund 15	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund
Current expense (continued):												
Unallocated benefits - employee benefits (281)	\$ 11,920,169	\$ 11,920,169	\$ (2,507,863)	\$ 9,412,306	\$ 9,412,306	\$ 9,412,306	\$ 9,378,306	\$ 9,378,306	\$ 9,378,306	\$ 9,378,306	\$ 9,378,306	\$ 9,378,306
Social security contributions (220)	1,876,735	1,876,735	1,405,785	3,282,520	3,282,520	3,282,520	3,168,692	3,168,692	3,168,692	3,168,692	3,168,692	3,168,692
T.P.A.F. Contributions - ERIP (Early Retirement Incentive Program) (22)	4,941,838	4,941,838	(100,772)	4,741,066	4,741,066	4,741,066	4,741,066	4,741,066	4,741,066	4,741,066	4,741,066	4,741,066
Other retirement contributions - pex (241)	515,629	515,629	57,097	572,726	572,726	572,726	572,726	572,726	572,726	572,726	572,726	572,726
Other retirement contributions - deferred pens (248)	5,857,510	5,857,510	(5,423,974)	434,536	434,536	434,536	434,536	434,536	434,536	434,536	434,536	434,536
Unemployment compensation (250)	6,000,000	6,000,000	4,872,591	10,872,591	10,872,591	10,872,591	10,872,591	10,872,591	10,872,591	10,872,591	10,872,591	10,872,591
Worker's compensation (245)	20,323,442	20,323,442	(7,393,201)	13,112,241	13,112,241	13,112,241	12,953,545	12,953,545	12,953,545	12,953,545	12,953,545	12,953,545
Health benefits (270)	395,500	395,500	(165,884)	229,616	229,616	229,616	173,432	173,432	173,432	173,432	173,432	173,432
Tuition reimbursement (282)	15,608,445	15,608,445	(1,054,672)	14,553,773	14,553,773	14,553,773	14,299,773	14,299,773	14,299,773	14,299,773	14,299,773	14,299,773
Other employment benefits (280)	67,339,268	67,339,268	(10,359,393)	56,979,875	56,979,875	56,979,875	56,594,667	56,594,667	56,594,667	56,594,667	56,594,667	56,594,667
Total unallocated benefits		62,061,822	(10,359,393)	51,702,429	51,702,429	51,702,429	51,317,036	51,317,036	51,317,036	51,317,036	51,317,036	51,317,036
On-behalf payments:												
On-behalf TPAF pension and annuity fund												
On-behalf TPAF post retirement medical												
Reimbursed TPAF social security contributions												
Total on-behalf payments												
Total undistributed expenditures	394,524,615	394,524,615	6,843,615	394,341,000	394,341,000	394,341,000	387,524,385	387,524,385	387,524,385	387,524,385	387,524,385	387,524,385
Total expenditures - current expense	332,171,377	332,171,377	12,172,266	319,999,111	319,999,111	319,999,111	313,155,696	313,155,696	313,155,696	313,155,696	313,155,696	313,155,696
Capital outlay												
Equipment:												
Regular programs - instruction:												
Preschool												
Grades 1-5												
Grades 6-8												
Grades 9-12												
Special Education - instruction:												
Resource room / resource center												
Autism:												
Instructional Alternative Education Programs												
Undistributed expenditures:												
Instruction	5,000	5,000	(1,626)	3,374	3,374	3,374	3,374	3,374	3,374	3,374	3,374	3,374
Health Services	51,296	51,296	64,357	115,653	115,653	115,653	115,653	115,653	115,653	115,653	115,653	115,653
Support services general administration	72,626	72,626	(17,131)	55,495	55,495	55,495	55,495	55,495	55,495	55,495	55,495	55,495
Support services school administration	31,000	31,000	15,038	46,038	46,038	46,038	46,038	46,038	46,038	46,038	46,038	46,038
Special Education - instruction:												
Resource room / resource center	55,000	55,000	(25,926)	29,074	29,074	29,074	29,074	29,074	29,074	29,074	29,074	29,074
Autism:	1,750	1,750	(1,750)									
Instructional Alternative Education Programs	5,000	5,000	(5,000)									
Undistributed expenditures:												
Instruction	3,000	3,000	21,127	18,127	18,127	18,127	18,127	18,127	18,127	18,127	18,127	18,127
Health Services	66,372	66,372	9,037	75,409	75,409	75,409	75,409	75,409	75,409	75,409	75,409	75,409
Support services general administration	40,264	40,264	(40,825)									
Support services school administration	96,500	96,500	(24,555)	71,945	71,945	71,945	71,945	71,945	71,945	71,945	71,945	71,945
Central services	199,548	199,548	(87,477)	112,071	112,071	112,071	112,071	112,071	112,071	112,071	112,071	112,071
Admin info tech	4,553	4,553	(4,553)									
Operation and maintenance of plant services	56,000	56,000	(41,875)	14,125	14,125	14,125	14,125	14,125	14,125	14,125	14,125	14,125
Required maintenance for school facilities												
Custodial services												
Student Transportation Services												
Total equipment	487,973	487,973	360,523	127,450	127,450	127,450	127,450	127,450	127,450	127,450	127,450	127,450
Facilities acquisition and construction services:												
Other purchased services	28,087	28,087	(659)	27,428	27,428	27,428	27,428	27,428	27,428	27,428	27,428	27,428
Construction services	296,748	296,748	56,455	353,203	353,203	353,203	353,203	353,203	353,203	353,203	353,203	353,203
Total facilities acquisition and construction serv.	324,835	324,835	55,796	380,631	380,631	380,631	380,631	380,631	380,631	380,631	380,631	380,631
Total capital outlay	769,808	769,808	416,319	353,489	353,489	353,489	353,489	353,489	353,489	353,489	353,489	353,489
Total	1,099,185	1,099,185	1,099,185	1,099,185	1,099,185	1,099,185	1,099,185	1,099,185	1,099,185	1,099,185	1,099,185	1,099,185

Newark Public Schools
General Fund
Combining Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
(Budgetary Basis)
Year ended June 30, 2015

	Original Budget		Budget Transfers		Fund Budget		Actual	
	Operating Fund 11-13	Blended Resource Fund 15	Operating Fund 11-13	Blended Resource Fund 15	Operating Fund 11-13	Blended Resource Fund 15	Operating Fund 11-13	Blended Resource Fund 15
Other financing sources (uses):								
Transfer in - contribution to school based budgets - CIP		318,472,158		(5,258,953)		313,213,205		311,701,306
Transfer in - contribution to school based budgets - 2013/14 encumbrances								1,551,725
Transfer in - contribution to school based budgets - SRP		12,165,632		9,829,282		21,994,914		21,886,100
Transfers in								
Transfer out - food service								
Transfer out - contribution to school based budgets	(1,000,000)	(1,000,000)	(1,550,000)	(1,550,000)	(2,550,000)	(2,550,000)	731	(2,550,000)
Transfer out - contribution to school based budgets - 2013/14 encumbrances	(318,472,158)	(318,472,158)	21,845,363	21,845,363	(296,626,795)	(296,626,795)	(311,701,306)	(311,701,306)
Total other financing sources (uses)	(319,472,158)	330,637,790	20,295,363	4,570,329	(299,176,795)	333,208,119	(1,551,725)	335,139,131
(Deficiency) of revenues and other financing sources (under) expenditures and other financing sources (uses)	(18,222,918)	(1,845,925)	-	-	(18,222,918)	(1,845,925)	(21,904,810)	(99,716)
Fund balances, July 1	54,809,977	1,845,925	54,809,977	54,809,977	54,809,977	54,809,977	54,809,977	54,809,977
Fund balances, June 30	36,687,059	36,687,059	36,687,059	36,687,059	36,687,059	36,687,059	33,005,167	1,746,209
Receipts of (deficiency) excess of revenues (under) over expenditures	(15,000)	(1,845,925)	(15,000)	(1,845,925)	(15,000)	(1,845,925)	(15,000)	(1,845,925)
Adjustment for prior year encumbrances	(18,207,918)	(18,207,918)	(18,207,918)	(18,207,918)	(18,207,918)	(18,207,918)	(21,889,810)	1,746,209
Budgeted fund balance	(18,222,918)	(1,845,925)	(20,068,843)	(20,068,843)	(18,222,918)	(1,845,925)	(21,904,810)	(99,716)
Total								

Newark Public Schools
Special Revenue Fund
Budgetary Comparison Schedule
Budgetary Basis
Year ended June 30, 2015

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
REVENUES					
Local sources		\$ 3,120,479	\$ 3,120,479	\$ 2,783,207	\$ 337,272
State sources	\$ 82,972,788	9,501,169	92,473,957	87,506,811	4,967,146
Federal sources	42,366,774	28,795,329	71,162,103	56,969,614	14,192,489
Total revenues	125,339,562	41,416,977	166,756,539	147,259,632	\$ 19,496,907
EXPENDITURES					
Instruction:					
Salaries of teachers	19,815,092	(10,135,533)	9,679,559	9,031,349	648,210
Other salaries for instruction	5,067,700	6,429,035	11,496,735	8,995,054	2,501,681
Purchased professional and technical services	1,117,504	433,411	1,550,915	966,396	584,519
Purchased professional and educational services		1,428,302	1,428,302	988,700	439,602
Other purchased services	150,850	(139,922)	10,928	5,560	5,368
Travel		8,207	8,207		8,207
General supplies	1,189,275	5,335,815	6,525,090	5,521,850	1,003,240
Textbooks	148,973	490,484	639,457	542,906	96,551
Other objects	80,000	305,129	385,129	143,442	241,687
Total instruction	27,569,394	4,154,928	31,724,322	26,195,257	5,529,065
Support services:					
Salaries of supervisors of instruction	1,142,000	(808,657)	333,343	293,713	39,630
Salaries of program directors	480,534	971,583	1,452,117	1,048,289	403,828
Salaries of other professional staff	4,822,015	3,533,789	8,355,804	7,081,232	1,274,572
Salaries of secretarial and clerical asst.	435,563	398,351	833,914	712,705	121,209
Other salaries	1,023,846	6,189,796	7,213,642	5,483,119	1,730,523
Salaries of drop-out prevention officer/coordinators		72,310	72,310		72,310
Salaries of family - parent liason	27,744	550,079	577,823	549,703	28,120
Salaries of master teachers	2,926,105	573,441	3,499,546	2,905,391	594,155
Personal services - employee benefits	7,344,175	3,680,335	11,024,510	8,507,087	2,517,423
Purchased prof. and technical services		249,196	249,196	153,952	95,244
Purchased professional and educational services	486,678	8,622,119	9,108,797	4,989,783	4,119,014
Purchased educational services - contracted Pre-K	47,427,557	4,503,774	51,931,331	51,620,193	311,138
Purchased educational services - Headstart	8,954,678	(689,734)	8,264,944	8,184,709	80,235
Purchased educational services - Technology Equipment Lease		57,120	57,120		57,120
Other purchased professional services	294,894	179,386	474,280	394,799	79,481
Other purchased prof./technical services- Technology Equipment Lease		527,176	527,176		527,176
Rentals	90,000	4,000	94,000	80,565	13,435
Contracted services - transportation	411,320	(26,754)	384,566	252,755	131,811
Other purchased services	485,000	2,267,897	2,752,897	2,088,405	664,492
Insurance		9,987	9,987	7,771	2,216
Communications/Telephone		34,051	34,051	32,974	1,077
Travel	60,000	36,877	96,877	10,730	86,147
Supplies and materials	3,956,771	(2,468,891)	1,487,880	1,014,823	473,057
Supplies and materials-Technology Equipment Lease		2,032,402	2,032,402	1,907,818	124,584
Other objects	47,355	587,584	634,939	337,509	297,430
Total support services	80,416,235	31,087,217	111,503,452	98,242,321	13,261,131
Facilities acquisition and construction services					
Instructional equipment	57,360	155,483	212,843	36,794	176,049
Noninstructional equipment	535,906	588,440	1,124,346	641,897	482,449
Total facilities acquisition and construction services	593,266	743,923	1,337,189	678,691	658,498
Contribution to charter schools					
	2,749,110		2,749,110	2,749,110	
Contribution to school based budgets					
	14,011,557	7,983,609	21,995,166	21,886,100	109,066
Total expenditures	125,339,562	43,969,677	169,309,239	149,751,479	19,557,760
Deficiency of revenues under expenditures					
		(2,552,700)	(2,552,700)	(2,491,847)	
Other financing sources:					
Capital lease proceeds			5,025,000	5,025,000	
Total other financing sources			5,025,000	5,025,000	
Net change in fund balance		(2,552,700)	2,472,300	2,533,153	
Fund balance, July 1					
Fund balance, June 30		(2,552,700)	2,472,300	2,533,153	
Reconciliation to GAAP					
Last state aid payments not recognized on GAAP Basis				\$ (8,883,278)	
Fund balance per governmental special revenue fund (GAAP) (B-2)				\$ (6,350,125)	

Newark Public Schools
Note to Required Supplementary Information

Budget to GAAP Reconciliation

Year ended June 30, 2015

	General Fund	Special Revenue Fund
Sources/inflows of resources		
Actual amounts (budgetary basis) "revenue" from the Budgetary Comparison Schedule (C-1, C-2)	\$ 906,647,223	\$ 147,259,632
Differences - budgetary to GAAP:		
Grant accounting budgetary basis differs from GAAP in that encumbrances are recognized as expenditures, and the related revenue is recognized.		
Current year		(8,300,001)
Prior year (net of cancellations)		3,960,589
State aid payment from prior year recognized in prior year for budgetary purposes, and recognized for GAAP statements in the current fiscal year.	70,886,472	8,818,897
State aid payments recognized for budgetary purposes, not recognized for GAAP statements.	(71,015,095)	(8,883,278)
Total revenues as reported on the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds (B-2)	\$ 906,518,600	\$ 142,855,839
Uses/outflows of resources		
Actual amounts (budgetary basis) "total outflows" from the Budgetary Comparison Schedule (C-1, C-2)	\$ 947,988,580	\$ 149,751,479
Differences - budgetary 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		(8,300,001)
Prior year (net of cancellations)		3,960,589
Transfers to the General Fund are presented as outflows of budgetary resources but are not expenditures for financial reporting purposes		(21,886,100)
Total expenditures as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds (B-2)	\$ 947,988,580	\$ 123,525,967

Supplementary Information

School Level Schedules

Newark Public Schools
General Fund

Combining Balance Sheet
Budgetary Basis
Year ended June 30, 2015

	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund
Assets			
Cash and cash equivalents	\$ 5,146,003	\$ 18,995,935	\$ 24,141,938
Interfunds receivable	17,931,430		17,931,430
Intergovernmental accounts receivable - state	76,910,561		76,910,561
Intergovernmental accounts receivable - federal	391,455		391,455
Intergovernmental accounts receivable - other	270,751		270,751
Restricted assets:			
Cash and cash equivalents	1,500,000		1,500,000
Total assets	\$ 102,150,200	\$ 18,995,935	\$ 121,146,135
 Liabilities and fund balances			
Liabilities:			
Accounts payable	\$ 23,734,778	\$ 624,429	\$ 24,359,207
Accrued liabilities	13,133,554	16,625,297	29,758,851
Interfund payable	1,079,750		1,079,750
Notes payable	30,000,000		30,000,000
Other liabilities	208,625		208,625
Intergovernmental accounts payable--state	988,326		988,326
Total liabilities	69,145,033	17,249,726	86,394,759
 Fund balances:			
Restricted fund balances:			
Capital reserve	1,500,000		1,500,000
Excess surplus - prior year - designated for subsequent years expenditures	4,978,074		4,978,074
Assigned to:			
Designated for subsequent year's expenditures	10,542		10,542
Designated for subsequent year's expenditures - ARRA SEMI	802,348		
Year end encumbrances	10,037,751	1,746,209	11,783,960
Unassigned fund balance	15,676,452		15,676,452
Total fund balances	33,005,167	1,746,209	34,751,376
Total liabilities and fund balances	\$ 102,150,200	\$ 18,995,935	\$ 121,146,135

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2015

District-Wide

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 313,230,705		\$ 311,701,306	\$ 1,529,399
General Fund Reserve for Encumbrances at June 30, 2014	1,828,173		1,651,441	176,732
	<u>315,058,878</u>	93.47 %	<u>313,352,747</u>	<u>1,706,131</u>
Restricted Federal Resources				
Title I, Part A	17,596,707	5.23	17,510,110	86,597
Title II, Part A	4,398,459	1.30	4,375,990	22,469
Restricted Federal Resources Total	<u>21,995,166</u>	6.53	<u>21,886,100</u>	<u>109,066</u>
Total	<u>\$ 337,054,044</u>	100.00 %	<u>\$ 335,238,847</u>	<u>\$ 1,815,197</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2015

School: Abington Avenue

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 5,450,936		\$ 5,431,022	\$ 19,914
General Fund Reserve for Encumbrances at June 30, 2014	34,630		33,065	1,565
General Fund Contribution	<u>5,485,566</u>	<u>92.17</u> %	<u>5,464,087</u>	<u>21,479</u>
Restricted Federal Resources				
Title I, Part A	377,201	6.34	375,724	1,477
Title II, Part A	<u>88,615</u>	<u>1.49</u>	<u>88,268</u>	<u>347</u>
Restricted Federal Resources Total	<u>465,816</u>	<u>7.83</u>	<u>463,992</u>	<u>1,824</u>
Total	<u>\$ 5,951,382</u>	<u>100.00</u> %	<u>\$ 5,928,079</u>	<u>\$ 23,303</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2015

School: Alexander Street

Resources	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution	\$ 497,576		\$ 497,208	\$ 368
General Fund Reserve for Encumbrances at June 30, 2014	<u>5,049</u>		<u>5,049</u>	
General Fund Contribution	<u>502,625</u>	100.00 %	<u>502,257</u>	<u>368</u>
Total	<u>\$ 502,625</u>	<u>100.00 %</u>	<u>\$ 502,257</u>	<u>\$ 368</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2015

School: Ann Street

Resources	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution	\$ 8,243,752		\$ 8,236,893	\$ 6,859
General Fund Reserve for Encumbrances at June 30, 2014	34,552		34,552	
General Fund Contribution	<u>8,278,304</u>	<u>91.29</u> %	<u>8,271,445</u>	<u>6,859</u>
Restricted Federal Resources				
Title I, Part A	629,419	6.94	628,898	521
Title II, Part A	<u>160,464</u>	<u>1.77</u>	<u>160,331</u>	<u>133</u>
Restricted Federal Resources Total	<u>789,883</u>	<u>8.71</u>	<u>789,229</u>	<u>654</u>
Total	<u>\$ 9,068,187</u>	<u>100.00</u> %	<u>\$ 9,060,674</u>	<u>\$ 7,513</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2015

School: Arts High

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 7,414,097		\$ 7,384,349	\$ 29,748
General Fund Reserve for Encumbrances at June 30, 2014	73,487		69,795	3,692
General Fund Contribution	<u>7,487,584</u>	95.03 %	<u>7,454,144</u>	<u>33,440</u>
Restricted Federal Resources				
Title I, Part A	312,458	3.97	311,063	1,395
Title II, Part A	<u>79,149</u>	1.00	<u>78,795</u>	<u>354</u>
Restricted Federal Resources Total	<u>391,607</u>	4.97	<u>389,858</u>	<u>1,749</u>
Total	<u>\$ 7,879,191</u>	100.00 %	<u>\$ 7,844,002</u>	<u>\$ 35,189</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2015

School: Avon Avenue

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 4,758,691		\$ 4,731,843	\$ 26,848
General Fund Reserve for Encumbrances at June 30, 2014	18,396		16,278	2,118
General Fund Contribution	<u>4,777,087</u>	<u>88.02</u> %	<u>4,748,121</u>	<u>28,966</u>
Restricted Federal Resources				
Title I, Part A	524,140	9.65	520,962	3,178
Title II, Part A	<u>126,250</u>	<u>2.33</u>	<u>125,484</u>	<u>766</u>
Restricted Federal Resources Total	<u>650,390</u>	<u>11.98</u>	<u>646,446</u>	<u>3,944</u>
Total	<u>\$ 5,427,477</u>	<u>100.00</u> %	<u>\$ 5,394,567</u>	<u>\$ 32,910</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2015

School: Bard Early College

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 3,073,191		\$ 3,057,678	\$ 15,513
General Fund Reserve for Encumbrances at June 30, 2014	51,610		45,960	5,650
	<u>3,124,801</u>	<u>95.89 %</u>	<u>3,103,638</u>	<u>21,163</u>
Restricted Federal Resources				
Title I, Part A	105,279	3.23	104,566	713
Title II, Part A	28,740	0.88	28,545	195
Restricted Federal Resources Total	<u>134,019</u>	<u>4.11</u>	<u>133,111</u>	<u>908</u>
Total	<u>\$ 3,258,820</u>	<u>100.00 %</u>	<u>\$ 3,236,749</u>	<u>\$ 22,071</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2015

School: Barringer Academy for The Arts and Humanities

Resources	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution	\$ 8,280,519		\$ 8,274,031	\$ 6,488
General Fund Reserve for Encumbrances at June 30, 2014	43,512		38,655	4,857
General Fund Contribution	<u>8,324,031</u>	<u>100.00 %</u>	<u>8,312,686</u>	<u>11,345</u>
Total	<u>\$ 8,324,031</u>	<u>100.00 %</u>	<u>\$ 8,312,686</u>	<u>\$ 11,345</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2015

School: Barringer STEAM Academy

Resources	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution	\$ 8,061,633		\$ 7,992,030	\$ 69,603
General Fund Reserve for Encumbrances at June 30, 2014	26,511		20,318	6,193
General Fund Contribution	<u>8,088,144</u>	<u>91.77 %</u>	<u>8,012,348</u>	<u>75,796</u>
Restricted Federal Resources				
Title I, Part A	554,540	6.29	549,343	5,197
Title II, Part A	<u>170,729</u>	<u>1.94</u>	<u>169,129</u>	<u>1,600</u>
Restricted Federal Resources Total	<u>725,269</u>	<u>8.23</u>	<u>718,472</u>	<u>6,797</u>
Total	<u>\$ 8,813,413</u>	<u>100.00 %</u>	<u>\$ 8,730,820</u>	<u>\$ 82,593</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2015

School: Belmont Runyon

Resources	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution	\$ 4,227,541		\$ 4,219,955	\$ 7,586
General Fund Reserve for Encumbrances at June 30, 2014	13,950		13,950	
General Fund Contribution	<u>4,241,491</u>	<u>93.22 %</u>	<u>4,233,905</u>	<u>7,586</u>
Restricted Federal Resources				
Title I, Part A	249,403	5.48	248,957	446
Title II, Part A	<u>59,305</u>	<u>1.30</u>	<u>59,199</u>	<u>106</u>
Restricted Federal Resources Total	<u>308,708</u>	<u>6.78</u>	<u>308,156</u>	<u>552</u>
Total	<u><u>\$ 4,550,199</u></u>	<u><u>100.00 %</u></u>	<u><u>\$ 4,542,061</u></u>	<u><u>\$ 8,138</u></u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2015

School: **Boylan Street**

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 939		\$ 939	\$ -
General Fund Reserve for Encumbrances at June 30, 2014	244		244	-
General Fund Contribution	<u>1,183</u>	<u>100.00 %</u>	<u>1,183</u>	<u>-</u>
Total	<u>\$ 1,183</u>	<u>100.00 %</u>	<u>\$ 1,183</u>	<u>\$ -</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2015

School: Bragaw Avenue

Resources	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution	\$ 260,959		\$ 260,894	\$ 65
General Fund Reserve for Encumbrances at June 30, 2014	<u>15,838</u>		<u>13,438</u>	<u>2,400</u>
General Fund Contribution	<u>276,797</u>	<u>100.00</u> %	<u>274,332</u>	<u>2,465</u>
Total	<u>\$ 276,797</u>	<u>100.00</u> %	<u>\$ 274,332</u>	<u>\$ 2,465</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
- Year Ended June 30, 2015

School: Branch Brook

Resources	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution	\$ 1,730,617		\$ 1,698,601	\$ 32,016
General Fund Reserve for Encumbrances at June 30, 2014	<u>2,769</u>		<u>2,769</u>	
General Fund Contribution	<u>1,733,386</u>	<u>94.44 %</u>	<u>1,701,370</u>	<u>32,016</u>
Restricted Federal Resources				
Title I, Part A	78,818	4.29	77,362	1,456
Title II, Part A	<u>23,265</u>	<u>1.27</u>	<u>22,836</u>	<u>429</u>
Restricted Federal Resources Total	<u>102,083</u>	<u>5.56</u>	<u>100,198</u>	<u>1,885</u>
Total	<u>\$ 1,835,469</u>	<u>100.00 %</u>	<u>\$ 1,801,568</u>	<u>\$ 33,901</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2015

School: Bruce Street

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 1,760,923		\$ 1,757,670	\$ 3,253
General Fund Reserve for Encumbrances at June 30, 2014	6,437		2,955	3,482
	<u>1,767,360</u>	<u>98.32</u> %	<u>1,760,625</u>	<u>6,735</u>
Restricted Federal Resources				
Title I, Part A	24,208	1.35	24,116	92
Title II, Part A	5,934	0.33	5,911	23
Restricted Federal Resources Total	<u>30,142</u>	<u>1.68</u>	<u>30,027</u>	<u>115</u>
Total	<u>\$ 1,797,502</u>	<u>100.00</u> %	<u>\$ 1,790,652</u>	<u>\$ 6,850</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2015

School: Camden Street

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 6,343,481		\$ 6,325,175	\$ 18,306
General Fund Reserve for Encumbrances at June 30, 2014	11,401		11,401	
General Fund Contribution	<u>6,354,882</u>	<u>92.26</u> %	<u>6,336,576</u>	<u>18,306</u>
Restricted Federal Resources				
Title I, Part A	427,870	6.22	426,637	1,233
Title II, Part A	<u>104,924</u>	<u>1.52</u>	<u>104,622</u>	<u>302</u>
Restricted Federal Resources Total	<u>532,794</u>	<u>7.74</u>	<u>531,259</u>	<u>1,535</u>
Total	<u>\$ 6,887,676</u>	<u>100.00</u> %	<u>\$ 6,867,835</u>	<u>\$ 19,841</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2015

School: Central High

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 10,230,139		\$ 10,183,031	\$ 47,108
General Fund Reserve for Encumbrances at June 30, 2014	40,694		40,668	26
	<u>10,270,833</u>	95.21 %	<u>10,223,699</u>	<u>47,134</u>
Restricted Federal Resources				
Title I, Part A	413,795	3.84	411,896	1,899
Title II, Part A	102,757	0.95	102,285	472
	<u>516,552</u>	4.79	<u>514,182</u>	<u>2,370</u>
Restricted Federal Resources Total				
	<u>\$ 10,787,385</u>	100.00 %	<u>\$ 10,737,881</u>	<u>\$ 49,504</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2015

School: Chancellor Avenue

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 5,329,418		\$ 5,309,353	\$ 20,065
General Fund Reserve for Encumbrances at June 30, 2014	32,202		24,300	7,902
General Fund Contribution	<u>5,361,620</u>	95.04 %	<u>5,333,653</u>	<u>27,967</u>
Restricted Federal Resources				
Title I, Part A	222,943	3.95	221,780	1,163
Title II, Part A	<u>56,795</u>	1.01	<u>56,499</u>	<u>296</u>
Restricted Federal Resources Total	<u>279,738</u>	4.96	<u>278,279</u>	<u>1,459</u>
Total	<u>\$ 5,641,358</u>	<u>100.00 %</u>	<u>\$ 5,611,932</u>	<u>\$ 29,426</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2015

School: Cleveland Avenue

Resources	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution	\$ 3,639,907		\$ 3,627,973	\$ 11,934
General Fund Reserve for Encumbrances at June 30, 2014	17,141		16,858	283
	<u>3,657,048</u>	<u>93.96</u> %	<u>3,644,831</u>	<u>12,217</u>
Restricted Federal Resources				
Title I, Part A	189,163	4.86	188,531	632
Title II, Part A	45,961	1.18	45,807	154
	<u>235,124</u>	<u>6.04</u>	<u>234,338</u>	<u>786</u>
Restricted Federal Resources Total				
	<u>\$ 3,892,172</u>	<u>100.00</u> %	<u>\$ 3,879,169</u>	<u>\$ 13,003</u>
Total				

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2015

School: Dr. E. Alma Flagg

Resources	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution	\$ 3,203,784		\$ 3,194,970	\$ 8,814
General Fund Reserve for Encumbrances at June 30, 2014	22,602		12,225	10,377
General Fund Contribution	<u>3,226,386</u>	<u>89.42 %</u>	<u>3,207,195</u>	<u>19,191</u>
Restricted Federal Resources				
Title I, Part A	311,332	8.63	309,480	1,852
Title II, Part A	<u>70,253</u>	<u>1.95</u>	<u>69,835</u>	<u>418</u>
Restricted Federal Resources Total	<u>381,585</u>	<u>10.58</u>	<u>379,315</u>	<u>2,270</u>
Total	<u>\$ 3,607,971</u>	<u>100.00 %</u>	<u>\$ 3,586,510</u>	<u>\$ 21,461</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2015

School: Dr. William Horton

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 5,702,718		\$ 5,692,190	\$ 10,528
General Fund Reserve for Encumbrances at June 30, 2014	5,729		5,251	478
General Fund Contribution	<u>5,708,447</u>	<u>91.73</u> %	<u>5,697,441</u>	<u>11,006</u>
Restricted Federal Resources				
Title I, Part A	419,425	6.74	418,616	809
Title II, Part A	<u>95,344</u>	<u>1.53</u>	<u>95,160</u>	<u>184</u>
Restricted Federal Resources Total	<u>514,769</u>	<u>8.27</u>	<u>513,776</u>	<u>993</u>
Total	<u>\$ 6,223,216</u>	<u>100.00</u> %	<u>\$ 6,211,217</u>	<u>\$ 11,999</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2015

School: Eagle Academy

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 2,184,711		\$ 2,171,227	\$ 13,484
General Fund Reserve for Encumbrances at June 30, 2014	8,106		8,106	
General Fund Contribution	<u>2,192,817</u>	94.46 %	<u>2,179,333</u>	<u>13,484</u>
Restricted Federal Resources				
Title I, Part A	99,648	4.30	99,035	613
Title II, Part A	<u>28,854</u>	<u>1.24</u>	<u>28,677</u>	<u>177</u>
Restricted Federal Resources Total	<u>128,502</u>	<u>5.54</u>	<u>127,712</u>	<u>790</u>
Total	<u>\$ 2,321,319</u>	<u>100.00 %</u>	<u>\$ 2,307,045</u>	<u>\$ 14,274</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2015

School: East Side High

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 15,158,604		\$ 15,040,600	\$ 118,004
General Fund Reserve for Encumbrances at June 30, 2014	<u>125,274</u>		<u>114,968</u>	<u>10,306</u>
General Fund Contribution	<u>15,283,878</u>	<u>94.11 %</u>	<u>15,155,568</u>	<u>128,310</u>
Restricted Federal Resources				
Title I, Part A	770,729	4.74	764,259	6,470
Title II, Part A	<u>186,239</u>	<u>1.15</u>	<u>184,675</u>	<u>1,564</u>
Restricted Federal Resources Total	<u>956,968</u>	<u>5.89</u>	<u>948,934</u>	<u>8,034</u>
Total	<u>\$ 16,240,846</u>	<u>100.00 %</u>	<u>\$ 16,104,502</u>	<u>\$ 136,344</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2015

School: Elliott Street

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 4,042,205		\$ 4,029,020	\$ 13,185
General Fund Reserve for Encumbrances at June 30, 2014	13,030		10,728	2,302
General Fund Contribution	<u>4,055,235</u>	<u>93.59 %</u>	<u>4,039,748</u>	<u>15,487</u>
Restricted Federal Resources				
Title I, Part A	223,506	5.16	222,652	854
Title II, Part A	<u>54,173</u>	<u>1.25</u>	<u>53,967</u>	<u>206</u>
Restricted Federal Resources Total	<u>277,679</u>	<u>6.41</u>	<u>276,619</u>	<u>1,060</u>
Total	<u>\$ 4,332,914</u>	<u>100.00 %</u>	<u>\$ 4,316,367</u>	<u>\$ 16,547</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2015

School: **Fast Track Academy**

Resources	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution	\$ 2,612,630		\$ 2,355,134	\$ 257,496
General Fund Reserve for Encumbrances at June 30, 2014	91,521		67,323	24,198
	<u>2,704,151</u>	<u>96.30</u> %	<u>2,422,457</u>	<u>281,694</u>
Restricted Federal Resources				
Title I, Part A	77,692	2.77	69,599	8,093
Title II, Part A	26,116	0.93	23,395	2,721
Restricted Federal Resources Total	<u>103,808</u>	<u>3.70</u>	<u>92,994</u>	<u>10,814</u>
Total	<u>\$ 2,807,959</u>	<u>100.00</u> %	<u>\$ 2,515,451</u>	<u>\$ 292,508</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2015

School: First Avenue

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 7,114,492		\$ 7,070,502	\$ 43,990
General Fund Reserve for Encumbrances at June 30, 2014	18,302		16,785	1,517
General Fund Contribution	<u>7,132,794</u>	<u>91.52 %</u>	<u>7,087,287</u>	<u>45,507</u>
Restricted Federal Resources				
Title I, Part A	526,955	6.76	523,593	3,362
Title II, Part A	<u>133,549</u>	<u>1.71</u>	<u>132,697</u>	<u>852</u>
Restricted Federal Resources Total	<u>660,504</u>	<u>8.48</u>	<u>656,290</u>	<u>4,214</u>
Total	<u>\$ 7,793,298</u>	<u>100.00 %</u>	<u>\$ 7,743,577</u>	<u>\$ 49,721</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2015

School: Fourteenth Avenue

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 2,836,214		\$ 2,835,208	\$ 1,006
General Fund Reserve for Encumbrances at June 30, 2014	<u>15,812</u>		<u>15,812</u>	
General Fund Contribution	<u>2,852,026</u>	<u>94.83 %</u>	<u>2,851,020</u>	<u>1,006</u>
Restricted Federal Resources				
Title I, Part A	128,361	4.27	128,316	45
Title II, Part A	<u>27,144</u>	<u>0.90</u>	<u>27,134</u>	<u>10</u>
Restricted Federal Resources Total	<u>155,505</u>	<u>5.17</u>	<u>155,450</u>	<u>55</u>
Total	<u>\$ 3,007,531</u>	<u>100.00 %</u>	<u>\$ 3,006,470</u>	<u>\$ 1,061</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2015

School: Franklin Avenue

Resources	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution	\$ 5,374,383		\$ 5,297,508	\$ 76,875
General Fund Reserve for Encumbrances at June 30, 2014	11,944		7,893	4,051
	<u>5,386,327</u>	<u>93.02</u> %	<u>5,305,401</u>	<u>80,926</u>
Restricted Federal Resources				
Title I, Part A	325,406	5.62	320,517	4,889
Title II, Part A	78,806	1.36	77,622	1,184
Restricted Federal Resources Total	<u>404,212</u>	<u>6.98</u>	<u>398,139</u>	<u>6,073</u>
Total	<u>\$ 5,790,539</u>	<u>100.00</u> %	<u>\$ 5,703,540</u>	<u>\$ 86,999</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2015

School: George Washington Carver

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 4,291,644		\$ 4,289,730	\$ 1,914
General Fund Reserve for Encumbrances at June 30, 2014	20,356		17,106	3,250
General Fund Contribution	<u>4,312,000</u>	<u>89.32 %</u>	<u>4,306,836</u>	<u>5,164</u>
Restricted Federal Resources				
Title I, Part A	403,099	8.35	402,616	483
Title II, Part A	<u>112,679</u>	<u>2.33</u>	<u>112,544</u>	<u>135</u>
Restricted Federal Resources Total	<u>515,778</u>	<u>10.68</u>	<u>515,160</u>	<u>618</u>
Total	<u>\$ 4,827,778</u>	<u>100.00 %</u>	<u>\$ 4,821,996</u>	<u>\$ 5,782</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2015

School: Girls Academy

Resources	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution	\$ 1,609,547		\$ 1,605,403	\$ 4,144
General Fund Contribution	<u>1,609,547</u>	<u>95.12</u> %	<u>1,605,403</u>	<u>4,144</u>
Restricted Federal Resources				
Title I, Part A	64,180	3.79	64,015	165
Title II, Part A	<u>18,475</u>	<u>1.09</u>	<u>18,427</u>	<u>48</u>
Restricted Federal Resources Total	<u>82,655</u>	<u>4.88</u>	<u>82,442</u>	<u>213</u>
Total	<u>\$ 1,692,202</u>	<u>100.00</u> %	<u>\$ 1,687,845</u>	<u>\$ 4,357</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2015

School: Harriet Tubman

Resources	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution	\$ 2,970,619		\$ 2,961,731	\$ 8,888
General Fund Reserve for Encumbrances at June 30, 2014	10,313		10,313	
General Fund Contribution	<u>2,980,932</u>	<u>93.82 %</u>	<u>2,972,044</u>	<u>8,888</u>
Restricted Federal Resources				
Title I, Part A	154,258	4.86	153,798	460
Title II, Part A	<u>42,084</u>	<u>1.32</u>	<u>41,959</u>	<u>125</u>
Restricted Federal Resources Total	<u>196,342</u>	<u>6.18</u>	<u>195,757</u>	<u>585</u>
Total	<u>\$ 3,177,274</u>	<u>100.00 %</u>	<u>\$ 3,167,801</u>	<u>\$ 9,473</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2015

School: American History High

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 4,942,127		\$ 4,919,691	\$ 22,436
General Fund Reserve for Encumbrances at June 30, 2014	31,787		31,781	6
General Fund Contribution	<u>4,973,914</u>	<u>95.19 %</u>	<u>4,951,472</u>	<u>22,442</u>
Restricted Federal Resources				
Title I, Part A	205,490	3.94	204,563	927
Title II, Part A	<u>45,619</u>	<u>0.87</u>	<u>45,413</u>	<u>206</u>
Restricted Federal Resources Total	<u>251,109</u>	<u>4.81</u>	<u>249,976</u>	<u>1,133</u>
Total	<u>\$ 5,225,023</u>	<u>100.00 %</u>	<u>\$ 5,201,448</u>	<u>\$ 23,575</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2015

School: Hawkins Street

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 4,749,002		\$ 4,731,730	\$ 17,272
General Fund Reserve for Encumbrances at June 30, 2014	21,868		21,157	711
General Fund Contribution	<u>4,770,870</u>	92.61 %	<u>4,752,887</u>	<u>17,983</u>
Restricted Federal Resources				
Title I, Part A	311,332	6.05	310,158	1,174
Title II, Part A	<u>69,113</u>	<u>1.34</u>	<u>68,853</u>	<u>260</u>
Restricted Federal Resources Total	<u>380,445</u>	<u>7.39</u>	<u>379,011</u>	<u>1,434</u>
Total	<u>\$ 5,151,315</u>	<u>100.00 %</u>	<u>\$ 5,131,898</u>	<u>\$ 19,417</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2015

School: Hawthorne Avenue

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 2,590,931		\$ 2,582,906	\$ 8,025
General Fund Reserve for Encumbrances at June 30, 2014	670		670	
General Fund Contribution	<u>2,591,601</u>	<u>87.09</u> %	<u>2,583,576</u>	<u>8,025</u>
Restricted Federal Resources				
Title I, Part A	313,584	10.54	312,613	971
Title II, Part A	<u>70,595</u>	<u>2.37</u>	<u>70,376</u>	<u>219</u>
Restricted Federal Resources Total	<u>384,179</u>	<u>12.91</u>	<u>382,989</u>	<u>1,190</u>
Total	<u>\$ 2,975,780</u>	<u>100.00</u> %	<u>\$ 2,966,565</u>	<u>\$ 9,215</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2015

School: Newark Innovative Academy

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 89,974		\$ 89,974	\$ -
General Fund Reserve for Encumbrances at June 30, 2014	5,094		5,094	
General Fund Contribution	95,068	100.00 %	95,068	-
Total	\$ 95,068	100.00 %	\$ 95,068	\$ -

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2015

School: John F. Kennedy

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 4,629,079		\$ 4,624,657	\$ 4,422
General Fund Reserve for Encumbrances at June 30, 2014	24,497		24,497	
General Fund Contribution	<u>4,653,576</u>	<u>97.74</u> %	<u>4,649,154</u>	<u>4,422</u>
Restricted Federal Resources				
Title I, Part A	88,389	1.86	88,305	84
Title II, Part A	<u>19,160</u>	<u>0.40</u>	<u>19,142</u>	<u>18</u>
Restricted Federal Resources Total	<u>107,549</u>	<u>2.26</u>	<u>107,447</u>	<u>102</u>
Total	<u>\$ 4,761,125</u>	<u>100.00</u> %	<u>\$ 4,756,601</u>	<u>\$ 4,524</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2015

School: Lafayette Street

Resources	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution	\$ 6,633,704		\$ 6,613,511	\$ 20,193
General Fund Reserve for Encumbrances at June 30, 2014	<u>67,451</u>		<u>60,555</u>	<u>6,896</u>
General Fund Contribution	<u>6,701,155</u>	91.15 %	<u>6,674,066</u>	<u>27,089</u>
Restricted Federal Resources				
Title I, Part A	517,385	7.04	515,294	2,091
Title II, Part A	<u>133,093</u>	<u>1.81</u>	<u>132,555</u>	<u>538</u>
Restricted Federal Resources Total	<u>650,478</u>	<u>8.85</u>	<u>647,849</u>	<u>2,629</u>
Total	<u>\$ 7,351,633</u>	<u>100.00 %</u>	<u>\$ 7,321,915</u>	<u>\$ 29,718</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2015

School: Lincoln

Resources	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution	\$ 3,064,146		\$ 3,059,163	\$ 4,983
General Fund Reserve for Encumbrances at June 30, 2014	8,280		8,280	
General Fund Contribution	<u>3,072,426</u>	<u>89.03</u> %	<u>3,067,443</u>	<u>4,983</u>
Restricted Federal Resources				
Title I, Part A	300,635	8.71	300,147	488
Title II, Part A	<u>77,894</u>	<u>2.26</u>	<u>77,768</u>	<u>126</u>
Restricted Federal Resources Total	<u>378,529</u>	<u>10.97</u>	<u>377,915</u>	<u>614</u>
Total	<u>\$ 3,450,955</u>	<u>100.00</u> %	<u>\$ 3,445,358</u>	<u>\$ 5,597</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2015

School: Louise A. Spencer

Resources	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution	\$ 4,694,761		\$ 4,683,367	\$ 11,394
General Fund Reserve for Encumbrances at June 30, 2014	12,204		12,204	
General Fund Contribution	<u>4,706,965</u>	<u>94.76 %</u>	<u>4,695,571</u>	<u>11,394</u>
Restricted Federal Resources				
Title I, Part A	207,179	4.17	206,677	502
Title II, Part A	<u>52,918</u>	<u>1.07</u>	<u>52,790</u>	<u>128</u>
Restricted Federal Resources Total	<u>260,097</u>	<u>5.24</u>	<u>259,467</u>	<u>630</u>
Total	<u>\$ 4,967,062</u>	<u>100.00 %</u>	<u>\$ 4,955,038</u>	<u>\$ 12,024</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2015

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	\$ 6,798,474		\$ 6,783,821	\$ 14,653
General Fund Reserve for Encumbrances at June 30, 2014	50,417		43,551	6,866
General Fund Contribution	<u>6,848,891</u>	<u>92.47</u> %	<u>6,827,372</u>	<u>21,519</u>
Restricted Federal Resources				
Title I, Part A	447,011	6.04	445,607	1,404
Title II, Part A	<u>110,398</u>	<u>1.49</u>	<u>110,051</u>	<u>347</u>
Restricted Federal Resources Total	<u>557,409</u>	<u>7.53</u>	<u>555,658</u>	<u>1,751</u>
Total	<u>\$ 7,406,300</u>	<u>100.00</u> %	<u>\$ 7,383,030</u>	<u>\$ 23,270</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2015

School: Madison Avenue

Resources	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution	\$ 340		\$ 340	\$ -
General Fund Reserve for Encumbrances at June 30, 2014	<u>5,432</u>		<u>5,432</u>	<u>-</u>
General Fund Contribution	<u>5,772</u>	100.00 %	<u>5,772</u>	<u>-</u>
Total	<u>\$ 5,772</u>	<u>100.00 %</u>	<u>\$ 5,772</u>	<u>\$ -</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2015

School: Malcolm X. Shabazz High

Resources	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution	\$ 8,821,060		\$ 8,799,496	\$ 21,564
General Fund Reserve for Encumbrances at June 30, 2014	84,193		82,949	1,244
General Fund Contribution	<u>8,905,253</u>	<u>96.10 %</u>	<u>8,882,445</u>	<u>22,808</u>
Restricted Federal Resources				
Title I, Part A	287,123	3.10	286,388	735
Title II, Part A	<u>74,245</u>	<u>0.80</u>	<u>74,054</u>	<u>191</u>
Restricted Federal Resources Total	<u>361,368</u>	<u>3.90</u>	<u>360,442</u>	<u>926</u>
Total	<u>\$ 9,266,621</u>	<u>100.00 %</u>	<u>\$ 9,242,887</u>	<u>\$ 23,734</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2015

School: Maple Avenue

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 353,460		\$ 353,241	\$ 219
General Fund Reserve for Encumbrances at June 30, 2014	11,982		11,982	
General Fund Contribution	<u>365,442</u>	100.00 %	<u>365,223</u>	<u>219</u>
Total	<u>\$ 365,442</u>	<u>100.00 %</u>	<u>\$ 365,223</u>	<u>\$ 219</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2015

School: McKinley

Resources	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution	\$ 6,827,347		\$ 6,820,114	\$ 7,233
General Fund Reserve for Encumbrances at June 30, 2014	<u>8,753</u>		<u>8,753</u>	
General Fund Contribution	<u>6,836,100</u>	<u>92.64</u> %	<u>6,828,867</u>	<u>7,233</u>
Restricted Federal Resources				
Title I, Part A	431,247	5.84	430,791	456
Title II, Part A	<u>111,880</u>	<u>1.52</u>	<u>111,761</u>	<u>119</u>
Restricted Federal Resources Total	<u>543,127</u>	<u>7.36</u>	<u>542,552</u>	<u>575</u>
Total	<u>\$ 7,379,227</u>	<u>100.00</u> %	<u>\$ 7,371,419</u>	<u>\$ 7,808</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2015

School: Miller Street

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 4,100,954		\$ 4,096,567	\$ 4,387
General Fund Reserve for Encumbrances at June 30, 2014	5,081		4,300	781
General Fund Contribution	<u>4,106,035</u>	<u>92.74</u> %	<u>4,100,867</u>	<u>5,168</u>
Restricted Federal Resources				
Title I, Part A	261,226	5.90	260,897	329
Title II, Part A	<u>60,216</u>	<u>1.36</u>	<u>60,140</u>	<u>76</u>
Restricted Federal Resources Total	<u>321,442</u>	<u>7.26</u>	<u>321,037</u>	<u>405</u>
Total	<u>\$ 4,427,477</u>	<u>100.00</u> %	<u>\$ 4,421,904</u>	<u>\$ 5,573</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2015

School: Monnt Vernon

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 5,430,126		\$ 5,422,707	\$ 7,419
General Fund Reserve for Encumbrances at June 30, 2014	13,729		13,728	1
General Fund Contribution	<u>5,443,855</u>	93.51 %	<u>5,436,435</u>	<u>7,420</u>
Restricted Federal Resources				
Title I, Part A	298,946	5.13	298,539	407
Title II, Part A	<u>78,920</u>	<u>1.36</u>	<u>78,812</u>	<u>108</u>
Restricted Federal Resources Total	<u>377,866</u>	<u>6.49</u>	<u>377,351</u>	<u>515</u>
Total	<u>\$ 5,821,721</u>	<u>100.00 %</u>	<u>\$ 5,813,786</u>	<u>\$ 7,935</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2015

School: Newark Bridges High School

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, 2014	\$ 7,972		\$ 6,067	\$ 1,905
General Fund Contribution	7,972	100.00 %	6,067	1,905
Total	<u>\$ 7,972</u>	<u>100.00 %</u>	<u>\$ 6,067</u>	<u>\$ 1,905</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2015

School: Newark Early College High

Resources	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution	\$ 5,636,166		\$ 5,617,258	\$ 18,908
General Fund Reserve for Encumbrances at June 30, 2014	<u>1,160</u>		<u>1,160</u>	
General Fund Contribution	<u>5,637,326</u>	94.23 %	<u>5,618,418</u>	<u>18,908</u>
Restricted Federal Resources				
Title I, Part A	268,544	4.49	267,643	901
Title II, Part A	<u>76,411</u>	<u>1.28</u>	<u>76,155</u>	<u>256</u>
Restricted Federal Resources Total	<u>344,955</u>	<u>5.77</u>	<u>343,798</u>	<u>1,157</u>
Total	<u>\$ 5,982,281</u>	<u>100.00 %</u>	<u>\$ 5,962,216</u>	<u>\$ 20,065</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2015

School: Newark Leadership Academy

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 2,293,488		\$ 2,187,948	\$ 105,540
General Fund Reserve for Encumbrances at June 30, 2014	24,299		20,981	3,318
	<u>2,317,787</u>	<u>97.09</u> %	<u>2,208,929</u>	<u>108,858</u>
Restricted Federal Resources				
Title I, Part A	54,610	2.28	52,045	2,565
Title II, Part A	14,940	0.63	14,239	701
	<u>69,550</u>	<u>2.91</u>	<u>66,284</u>	<u>3,266</u>
Restricted Federal Resources Total				
Total	<u>\$ 2,387,337</u>	<u>100.00</u> %	<u>\$ 2,275,213</u>	<u>\$ 112,124</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2015

School: Newark Vocational High

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 4,815,887		\$ 4,799,036	\$ 16,851
General Fund Reserve for Encumbrances at June 30, 2014	32,600		31,100	1,500
General Fund Contribution	<u>4,848,487</u>	<u>93.55</u> %	<u>4,830,136</u>	<u>18,351</u>
Restricted Federal Resources				
Title I, Part A	268,545	5.18	267,529	1,016
Title II, Part A	<u>65,691</u>	<u>1.27</u>	<u>65,442</u>	<u>249</u>
Restricted Federal Resources Total	<u>334,236</u>	<u>6.45</u>	<u>332,971</u>	<u>1,265</u>
Total	<u>\$ 5,182,723</u>	<u>100.00</u> %	<u>\$ 5,163,107</u>	<u>\$ 19,616</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2015

School: Newton Street

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 423,460		\$ 422,990	\$ 470
General Fund Reserve for Encumbrances at June 30, 2014	10,656		10,556	100
General Fund Contribution	434,116	100.00 %	433,546	570
Total	\$ 434,116	100.00 %	\$ 433,546	\$ 570

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2015

School: Ivy Hill

Resources	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution	\$ 4,740,156		\$ 4,732,321	\$ 7,835
General Fund Reserve for Encumbrances at June 30, 2014	24,872		18,583	6,289
General Fund Contribution	<u>4,765,028</u>	<u>94.12 %</u>	<u>4,750,904</u>	<u>14,124</u>
Restricted Federal Resources				
Title I, Part A	229,698	4.53	229,017	681
Title II, Part A	<u>68,200</u>	<u>1.35</u>	<u>67,998</u>	<u>202</u>
Restricted Federal Resources Total	<u>297,898</u>	<u>5.88</u>	<u>297,015</u>	<u>883</u>
Total	<u>\$ 5,062,926</u>	<u>100.00 %</u>	<u>\$ 5,047,919</u>	<u>\$ 15,007</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2015

School: Oliver Street

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 6,826,002		\$ 6,811,127	\$ 14,875
General Fund Reserve for Encumbrances at June 30, 2014	14,990		14,990	
General Fund Contribution	<u>6,840,992</u>	<u>92.15 %</u>	<u>6,826,117</u>	<u>14,875</u>
Restricted Federal Resources				
Title I, Part A	467,842	6.30	466,825	1,017
Title II, Part A	<u>114,732</u>	<u>1.55</u>	<u>114,482</u>	<u>250</u>
Restricted Federal Resources Total	<u>582,574</u>	<u>7.85</u>	<u>581,307</u>	<u>1,267</u>
Total	<u>\$ 7,423,566</u>	<u>100.00 %</u>	<u>\$ 7,407,424</u>	<u>\$ 16,142</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2015

School: New Park

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 5,679,827		\$ 5,635,063	\$ 44,764
General Fund Reserve for Encumbrances at June 30, 2014	68,271		66,752	1,519
General Fund Contribution	<u>5,748,098</u>	<u>91.91 %</u>	<u>5,701,815</u>	<u>46,283</u>
Restricted Federal Resources				
Title I, Part A	408,729	6.54	405,438	3,291
Title II, Part A	<u>96,940</u>	<u>1.55</u>	<u>96,159</u>	<u>781</u>
Restricted Federal Resources Total	<u>505,669</u>	<u>8.09</u>	<u>501,597</u>	<u>4,072</u>
Total	<u>\$ 6,253,767</u>	<u>100.00 %</u>	<u>\$ 6,203,412</u>	<u>\$ 50,355</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2015

School: Peshine Avenue

Resources	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution	\$ 5,863,314		\$ 5,854,069	\$ 9,245
General Fund Reserve for Encumbrances at June 30, 2014	<u>45,672</u>		<u>32,754</u>	<u>12,918</u>
General Fund Contribution	<u>5,908,986</u>	<u>93.94 %</u>	<u>5,886,823</u>	<u>22,163</u>
Restricted Federal Resources				
Title I, Part A	302,324	4.81	301,190	1,134
Title II, Part A	<u>78,806</u>	<u>1.25</u>	<u>78,510</u>	<u>296</u>
Restricted Federal Resources Total	<u>381,130</u>	<u>6.06</u>	<u>379,701</u>	<u>1,429</u>
Total	<u>\$ 6,290,116</u>	<u>100.00 %</u>	<u>\$ 6,266,524</u>	<u>\$ 23,592</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2015

School: Quitman Community

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 5,560,338		\$ 5,540,725	\$ 19,613
General Fund Reserve for Encumbrances at June 30, 2014	4,680		2,129	2,551
General Fund Contribution	<u>5,565,018</u>	<u>94.05 %</u>	<u>5,542,854</u>	<u>22,164</u>
Restricted Federal Resources				
Title I, Part A	280,930	4.75	279,811	1,119
Title II, Part A	<u>71,165</u>	<u>1.20</u>	<u>70,882</u>	<u>283</u>
Restricted Federal Resources Total	<u>352,095</u>	<u>5.95</u>	<u>350,693</u>	<u>1,402</u>
Total	<u>\$ 5,917,113</u>	<u>100.00 %</u>	<u>\$ 5,893,547</u>	<u>\$ 23,566</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2015

School: Rafael Hernandez

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 4,585,001		\$ 4,579,195	\$ 5,806
General Fund Reserve for Encumbrances at June 30, 2014	20,890		13,738	7,152
General Fund Contribution	<u>4,605,891</u>	92.11 %	<u>4,592,933</u>	<u>12,958</u>
Restricted Federal Resources				
Title I, Part A	319,213	6.38	318,315	898
Title II, Part A	<u>75,499</u>	<u>1.51</u>	<u>75,287</u>	<u>212</u>
Restricted Federal Resources Total	<u>394,712</u>	<u>7.89</u>	<u>393,602</u>	<u>1,110</u>
Total	<u>\$ 5,000,603</u>	<u>100.00 %</u>	<u>\$ 4,986,535</u>	<u>\$ 14,068</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2015

School: Ridge Street

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 4,950,507		\$ 4,938,359	\$ 12,148
General Fund Reserve for Encumbrances at June 30, 2014	16,572		15,572	1,000
General Fund Contribution	<u>4,967,079</u>	<u>93.25</u> %	<u>4,953,931</u>	<u>13,148</u>
Restricted Federal Resources				
Title I, Part A	287,686	5.40	286,925	761
Title II, Part A	<u>72,078</u>	<u>1.35</u>	<u>71,887</u>	<u>191</u>
Restricted Federal Resources Total	<u>359,764</u>	<u>6.75</u>	<u>358,812</u>	<u>952</u>
Total	<u>\$ 5,326,843</u>	<u>100.00</u> %	<u>\$ 5,312,743</u>	<u>\$ 14,100</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2015

School: Roberto Clemente

Resources	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution	\$ 4,682,704		\$ 4,667,570	\$ 15,134
General Fund Reserve for Encumbrances at June 30, 2014	11,658		11,304	354
General Fund Contribution	<u>4,694,362</u>	<u>92.64 %</u>	<u>4,678,874</u>	<u>15,488</u>
Restricted Federal Resources				
Title I, Part A	300,072	5.92	299,082	990
Title II, Part A	<u>73,104</u>	<u>1.44</u>	<u>72,863</u>	<u>241</u>
Restricted Federal Resources Total	<u>373,176</u>	<u>7.36</u>	<u>371,945</u>	<u>1,231</u>
Total	<u>\$ 5,067,538</u>	<u>100.00 %</u>	<u>\$ 5,050,819</u>	<u>\$ 16,719</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2015

School: Roseville Avenue

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 1,572		\$ 1,572	\$ -
General Fund Reserve for Encumbrances at June 30, 2014	221		221	
General Fund Contribution	<u>1,793</u>	<u>100.00 %</u>	<u>1,793</u>	<u>-</u>
Total	<u>\$ 1,793</u>	<u>100.00 %</u>	<u>\$ 1,793</u>	<u>\$ -</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2015

School: Samuel Berliner

Resources	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution	\$ 1,861		\$ 1,571	\$ 290
General Fund Reserve for Encumbrances at June 30, 2014	10		10	
General Fund Contribution	<u>1,871</u>	<u>100.00 %</u>	<u>1,581</u>	<u>290</u>
Total	<u>\$ 1,871</u>	<u>100.00 %</u>	<u>\$ 1,581</u>	<u>\$ 290</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2015

School: Science High

Resources	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution	\$ 9,164,672		\$ 9,132,328	\$ 32,344
General Fund Reserve for Encumbrances at June 30, 2014	48,462		46,424	2,038
General Fund Contribution	<u>9,213,134</u>	<u>95.32 %</u>	<u>9,178,752</u>	<u>34,382</u>
Restricted Federal Resources				
Title I, Part A	359,749	3.72	358,406	1,343
Title II, Part A	<u>92,720</u>	<u>0.96</u>	<u>92,374</u>	<u>346</u>
Restricted Federal Resources Total	<u>452,469</u>	<u>4.68</u>	<u>450,780</u>	<u>1,689</u>
Total	<u>\$ 9,665,603</u>	<u>100.00 %</u>	<u>\$ 9,629,532</u>	<u>\$ 36,071</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2015

School: South Seventeenth Street

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 3,997,645		\$ 3,991,715	\$ 5,930
General Fund Reserve for Encumbrances at June 30, 2014	18,555		18,555	
General Fund Contribution	<u>4,016,200</u>	<u>92.77 %</u>	<u>4,010,270</u>	<u>5,930</u>
Restricted Federal Resources				
Title I, Part A	256,721	5.93	256,342	379
Title II, Part A	<u>56,339</u>	<u>1.30</u>	<u>56,256</u>	<u>83</u>
Restricted Federal Resources Total	<u>313,060</u>	<u>7.23</u>	<u>312,598</u>	<u>462</u>
Total	<u>\$ 4,329,260</u>	<u>100.00 %</u>	<u>\$ 4,322,868</u>	<u>\$ 6,392</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2015

School: South Street

Resources	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution	\$ 3,093,105		\$ 3,081,420	\$ 11,685
General Fund Reserve for Encumbrances at June 30, 2014	5,434		5,434	-
General Fund Contribution	<u>3,098,539</u>	<u>93.75 %</u>	<u>3,086,854</u>	<u>11,685</u>
Restricted Federal Resources				
Title I, Part A	162,703	4.92	162,089	614
Title II, Part A	<u>44,023</u>	<u>1.33</u>	<u>43,857</u>	<u>166</u>
Restricted Federal Resources Total	<u>206,726</u>	<u>6.25</u>	<u>205,946</u>	<u>780</u>
Total	<u>\$ 3,305,265</u>	<u>100.00 %</u>	<u>\$ 3,292,800</u>	<u>\$ 12,465</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2015

School: Speedway Avenue

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 3,765,670		\$ 3,743,499	\$ 22,171
General Fund Reserve for Encumbrances at June 30, 2014	<u>19,072</u>		<u>18,987</u>	<u>85</u>
General Fund Contribution	<u>3,784,742</u>	89.84 %	<u>3,762,486</u>	<u>22,256</u>
Restricted Federal Resources				
Title I, Part A	342,859	8.14	340,843	2,016
Title II, Part A	<u>85,079</u>	<u>2.02</u>	<u>84,578</u>	<u>501</u>
Restricted Federal Resources Total	<u>427,938</u>	<u>10.16</u>	<u>425,421</u>	<u>2,517</u>
Total	<u>\$ 4,212,680</u>	<u>100.00 %</u>	<u>\$ 4,187,907</u>	<u>\$ 24,773</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2015

School: Sussex Avenue

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 3,486,269		\$ 3,467,361	\$ 18,908
General Fund Reserve for Encumbrances at June 30, 2014	19,526		18,793	733
General Fund Contribution	<u>3,505,795</u>	91.69 %	<u>3,486,154</u>	<u>19,641</u>
Restricted Federal Resources				
Title I, Part A	252,218	6.60	250,805	1,413
Title II, Part A	<u>65,463</u>	<u>1.71</u>	<u>65,096</u>	<u>367</u>
Restricted Federal Resources Total	<u>317,681</u>	<u>8.31</u>	<u>315,901</u>	<u>1,780</u>
Total	<u>\$ 3,823,476</u>	<u>100.00 %</u>	<u>\$ 3,802,055</u>	<u>\$ 21,421</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2015

School: Technology High

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 6,926,750		\$ 6,899,934	\$ 26,816
General Fund Reserve for Encumbrances at June 30, 2014	66,612		57,367	9,245
General Fund Contribution	6,993,362	95.04 %	6,957,301	36,061
Restricted Federal Resources				
Title I, Part A	297,257	4.04	295,724	1,533
Title II, Part A	67,401	0.92	67,054	347
Restricted Federal Resources Total	364,658	4.96	362,778	1,880
Total	\$ 7,358,020	100.00 %	\$ 7,320,079	\$ 37,941

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2015

School: Thirteenth Avenue

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 6,198,481		\$ 6,188,400	\$ 10,081
General Fund Reserve for Encumbrances at June 30, 2014	31,545		26,580	4,965
General Fund Contribution	<u>6,230,026</u>	<u>92.55 %</u>	<u>6,214,980</u>	<u>15,046</u>
Restricted Federal Resources				
Title I, Part A	403,661	6.00	402,686	975
Title II, Part A	<u>98,194</u>	<u>1.45</u>	<u>97,957</u>	<u>237</u>
Restricted Federal Resources Total	<u>501,855</u>	<u>7.45</u>	<u>500,643</u>	<u>1,212</u>
Total	<u>\$ 6,731,881</u>	<u>100.00 %</u>	<u>\$ 6,715,623</u>	<u>\$ 16,258</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2015

School: University High

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 6,176,703		\$ 6,136,943	\$ 39,760
General Fund Reserve for Encumbrances at June 30, 2014	45,439		43,645	1,794
General Fund Contribution	<u>6,222,142</u>	94.65 %	<u>6,180,588</u>	<u>41,554</u>
Restricted Federal Resources				
Title I, Part A	282,057	4.29	280,173	1,884
Title II, Part A	<u>69,683</u>	<u>1.06</u>	<u>69,218</u>	<u>465</u>
Restricted Federal Resources Total	<u>351,740</u>	<u>5.35</u>	<u>349,391</u>	<u>2,349</u>
Total	<u>\$ 6,573,882</u>	<u>100.00 %</u>	<u>\$ 6,529,979</u>	<u>\$ 43,903</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2015

School: Weequahic High

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 5,853,394		\$ 5,848,208	\$ 5,186
General Fund Reserve for Encumbrances at June 30, 2014	35,770		35,382	388
General Fund Contribution	<u>5,889,164</u>	<u>94.53 %</u>	<u>5,883,590</u>	<u>5,574</u>
Restricted Federal Resources				
Title I, Part A	273,611	4.39	273,352	259
Title II, Part A	<u>67,060</u>	<u>1.08</u>	<u>66,997</u>	<u>63</u>
Restricted Federal Resources Total	<u>340,671</u>	<u>5.47</u>	<u>340,349</u>	<u>322</u>
Total	<u>\$ 6,229,835</u>	<u>100.00 %</u>	<u>\$ 6,223,939</u>	<u>\$ 5,896</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2015

School: West Side High

Resources	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution	\$ 401,128		\$ 400,894	\$ 234
General Fund Reserve for Encumbrances at June 30, 2014	<u>95,672</u>		<u>95,672</u>	
General Fund Contribution	<u>496,800</u>	<u>100.00 %</u>	<u>496,566</u>	<u>234</u>
Total	<u>\$ 496,800</u>	<u>100.00 %</u>	<u>\$ 496,566</u>	<u>\$ 234</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2015

School: Wilson Avenue

Resources	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution	\$ 7,714,624		\$ 7,648,021	\$ 66,603
General Fund Reserve for Encumbrances at June 30, 2014	31,083		23,357	7,726
General Fund Contribution	<u>7,745,707</u>	<u>92.72 %</u>	<u>7,671,378</u>	<u>74,329</u>
Restricted Federal Resources				
Title I, Part A	494,303	5.91	489,561	4,742
Title II, Part A	<u>114,276</u>	<u>1.37</u>	<u>113,178</u>	<u>1,098</u>
Restricted Federal Resources Total	<u>608,579</u>	<u>7.28</u>	<u>602,739</u>	<u>5,840</u>
Total	<u>\$ 8,354,286</u>	<u>100.00 %</u>	<u>\$ 8,274,117</u>	<u>\$ 80,169</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2015

School: Newark Evening

Resources	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution	\$ 260,626		\$ 260,626	\$ -
General Fund Reserve for Encumbrances at June 30, 2014	<u>3,630</u>		<u>3,630</u>	
General Fund Contribution	<u>264,256</u>	100.00 %	<u>264,256</u>	<u>-</u>
Total	<u>\$ 264,256</u>	<u>100.00 %</u>	<u>\$ 264,256</u>	<u>\$ -</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2015

School: District-Wide	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 8,638,637	\$ 64,676	\$ 8,703,313	\$ 8,703,121	\$ 192
Grades 1-5	45,481,481	2,379,677	47,861,158	47,860,653	505
Grades 6-8	30,955,041	2,482,205	33,437,246	33,436,886	360
Grades 9-12	40,745,838	1,735,144	42,480,982	42,475,076	5,906
Undistributed Instruction:					
Other Salaries of Instruction	4,017,301	(1,815)	4,015,486	4,015,367	119
Purchased Professional & Educational Services	-	54,600	54,600	52,615	1,985
Purchased Technical Services	62,786	(35,106)	27,680	27,224	456
Other Purchased Services	99,495	(54,171)	45,324	38,007	7,317
General Supplies	4,414,736	(123,265)	4,291,471	3,852,278	439,193
Textbooks	746,071	(481,035)	265,036	237,001	28,035
Other Objects	492,455	(115,307)	377,148	274,347	102,801
Total Regular Programs	135,653,841	5,905,603	141,559,444	140,972,575	586,869
Instruction - Special Education:					
Cognitive - Mild:					
Salaries of Teachers	779,574	(114,023)	665,551	665,551	
General Supplies	2,075	(825)	1,250	1,250	
Textbooks	1,200	368	1,568	1,568	
Total Cognitive - Mild	782,849	(114,480)	668,369	668,369	
Cognitive - Moderate:					
Salaries of Teachers	186,678	(39,763)	146,915	146,915	
General Supplies	1,000	(250)	750	750	
Other Objects	7,500	(2,304)	5,196	5,196	
Total Cognitive - Moderate	195,178	(42,317)	152,861	152,861	
Learning and/or Language Disabilities:					
Salaries of Teachers	8,380,243	125,842	8,506,085	8,505,787	298
Other Salaries of Instruction	301,078	17,539	318,617	318,617	
Purchased Professional & Educational Services	2,500	(2,500)			
General Supplies	156,739	(68,290)	88,449	62,899	25,550
Textbooks	23,324	(17,151)	6,173	6,173	
Other Objects	2,330	(2,330)			
Total Learning and/or Language Disabilities	8,866,214	53,110	8,919,324	8,893,476	25,848
Auditory Impairments:					
Salaries of Teachers	1,002,865	4,438	1,007,303	1,007,230	73
Other Salaries of Instruction	459,457	(62,330)	397,127	397,127	
General Supplies	22,085	(4,095)	17,990	14,695	3,295
Textbooks	3,000	(3,000)			
Total Auditory Impairments	1,487,407	(64,987)	1,422,420	1,419,052	3,368
Behavioral Disabilities:					
Salaries of Teachers	2,695,730	8,587	2,705,067	2,705,067	
Other Salaries of Instruction	1,040,440	(178,747)	860,943	860,943	
General Supplies	5,490	(2,710)	2,780	2,591	189
Total Behavioral Disabilities	3,741,660	(172,870)	3,568,790	3,568,601	189

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2015

School: District-Wide	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Multiple Disabilities:					
Salaries of Teachers	\$ 3,041,854	\$ (212,124)	\$ 2,829,730	\$ 2,829,640	\$ 90
Other Salaries of Instruction	654,942	80,877	735,819	735,819	
General Supplies	69,570	(21,495)	48,075	46,229	1,846
Textbooks	8,458	(8,458)			
Other Objects	720	(720)			
Total Multiple Disabilities	3,775,544	(161,920)	3,613,624	3,611,688	1,936
Resource Room/Resource Center:					
Salaries of Teachers	12,383,956	228,624	12,612,580	12,612,131	449
General Supplies	105,833	(57,306)	48,527	43,533	4,994
Textbooks	7,085	(7,085)			
Other Objects	3,000	(3,000)			
Total Resource Room/Resource Center	12,499,874	161,233	12,661,107	12,655,664	5,443
Autism:					
Salaries of Teachers	4,043,871	103,765	4,147,636	4,147,636	
Other Salaries of Instruction	1,728,997	40,845	1,769,842	1,769,842	
Purchased Professional & Educational Services	1,000	(1,000)			
General Supplies	55,000	(20,532)	34,468	29,500	4,968
Other Objects	2,250	(2,250)			
Total Autism	5,831,118	120,828	5,951,946	5,946,978	4,968
Total Special Education	37,179,844	(221,403)	36,958,441	36,916,689	41,752
Bilingual Education:					
Salaries of Teachers	18,046,700	(1,442,074)	16,604,626	16,603,947	679
Other Salaries of Instruction	693,004	20,579	713,583	713,583	
General Supplies	242,126	(123,174)	118,952	89,693	29,259
Textbooks	32,346	(26,938)	5,408		5,408
Other Objects	4,010	(4,010)			
Total Bilingual Education	19,018,186	(1,575,617)	17,442,569	17,407,223	35,346
School Sponsored Co-curricular Activities:					
Salaries	1,208,028	(35,051)	1,172,977	1,172,546	431
Purchased Professional & Educational Services	25,750	(8,250)	17,500	17,500	
Supplies and Materials	89,825	(51,103)	38,722	37,519	1,203
Other Objects	43,150	(8,710)	34,440	34,440	
Total School Sponsored Co-curricular Activities	1,366,753	(103,114)	1,263,639	1,262,005	1,634
School Sponsored Athletics:					
Salaries	2,273,357	77,246	2,350,603	2,349,604	999
Purchased Services (300-500 series)	39,000	(31,655)	7,345	5,663	1,682
Supplies and Materials	372,572	(20,319)	352,253	299,238	53,015
Other Objects	146,405	27,871	174,276	168,828	5,448
Total School Sponsored Athletics	2,831,334	53,143	2,884,477	2,823,333	61,144
Before/After School Programs:					
Salaries of Teachers	2,366,596	(435,016)	1,931,580	1,931,178	402
Other Salaries for Instruction	206,330	6,213	212,543	212,542	1
Total Before/After School Programs	2,572,926	(428,803)	2,144,123	2,143,720	403

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2015

School: District-Wide	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Alternative Education Programs - Instruction:					
Salaries of Teachers	\$ 561,134	\$ 228,444	\$ 789,578	\$ 789,578	
Purchased Professional & Technical Services	372,000	(28,000)	344,000	72,000	\$ 272,000
Supplies and Materials	90,000	9,238	99,238	89,119	10,119
Other Objects	20,000	(11,977)	8,023	3,324	4,699
Total Alternative Education Programs - Instruction	1,043,134	197,705	1,240,839	954,021	286,818
Alternative Education Programs - Support Services:					
Salaries	978,519	(114,633)	863,886	863,886	
Purchased Professional and Technical Services	15,000	(7,250)	7,750	4,500	3,250
Purchased Services	17,500	16	17,516	4,877	12,639
Supplies and Materials	12,000	(9,561)	2,439	2,439	
Other Objects	33,323	(31,827)	1,496	1,496	
Total Alternative Education Programs - Support Services	1,056,342	(163,255)	893,087	877,198	15,889
Other Supplemental/At-Risk Programs - Instruction:					
Salaries of Reading Specialists	1,024,615	(446,933)	577,682	577,682	
Purchased Professional & Technical Services	711,848	(264,446)	447,402	320,267	127,135
Total Other Supplemental/At-Risk Programs - Instruction	1,736,463	(711,379)	1,025,084	897,949	127,135
Other Alternative Education Programs:					
General supplies		2,573	2,573	2,573	
Total Other Alternative Education Program		2,573	2,573	2,573	
Total Instruction	202,458,823	2,955,453	205,414,276	204,257,286	1,156,990
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	3,603,443	137,979	3,741,422	3,741,422	
Salaries of Family Liaisons/Comm Parent Inv. Spe	1,842,722	17,059	1,859,781	1,859,781	
Purchased Professional and Technical Services	300	(300)			
Supplies and Materials	24,502	(13,696)	10,806	9,578	1,228
Other Objects	2,500	(1,355)	1,145	962	183
Total Attendance and Social Work Services	5,473,467	139,687	5,613,154	5,611,743	1,411
Health Services:					
Salaries	6,202,773	662,255	6,865,028	6,864,470	558
Other Purchased Services	14,500	(4,551)	9,949	9,179	770
Supplies and Materials	63,461	(3,974)	59,487	47,970	11,517
Total Health Services	6,280,734	653,730	6,934,464	6,921,619	12,845
Guidance:					
Salaries of Other Professional Staff	7,258,843	(467,382)	6,791,461	6,791,259	202
Salaries of Secretarial and Clerical Assistants	117,577	(5,350)	112,227	112,227	
Other Salaries	1,265,082	(313,200)	951,882	951,882	
Purchased Professional - Educational Services	2,960	(2,960)			
Supplies and Materials	50,348	(31,913)	18,435	17,141	1,294
Other Objects	4,995	(4,245)	750	750	
Total Guidance	8,699,805	(825,050)	7,874,755	7,873,259	1,496

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2015

School: District-Wide

	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	\$ 6,730,665	\$ (715,524)	\$ 6,015,141	\$ 6,015,141	
Salaries of Other Professional Staff	517,105	45,241	562,346	562,346	
Salaries of Secretarial and Clerical Assistants	2,970,075	(103,172)	2,866,903	2,866,903	
Other Salaries	761,381	(28,313)	733,068	733,068	
Salaries of Facilitators, Math & Literacy Coaches	1,562,256	3,537,035	5,099,291	5,099,291	
Purchased Professional --Education Services	44,601	22,645	67,246	52,646	\$ 14,600
Other Purchased Services	7,000	(7,000)			
Supplies and Materials	19,425	(15,540)	3,885	3,885	
Other Objects	187,500	(48,859)	138,641	118,700	19,941
Total Improvement of Instruction Services	12,800,008	2,686,513	15,486,521	15,451,980	34,541
Educational Media/Library Services:					
Salaries	1,904,907	(61,468)	1,843,439	1,843,392	47
Salaries of Technology Coordinators	3,160,489	(3,063,438)	97,051	97,051	
Purchased Professional and Technical Services	32,064	(26,175)	5,889	4,971	918
Other Purchased Services	4,465	(3,624)	841	841	
Supplies and Materials	113,702	(11,273)	102,429	90,072	12,357
Other Objects	2,300	(2,300)			
Total Educational Media/Library Services	5,217,927	(3,168,278)	2,049,649	2,036,327	13,322
Instructional Staff Training Services:					
Purchased Professional --Education Services	700,729	(326,563)	374,166	292,058	82,108
Other Purchased Services	30,750	(11,708)	19,042	13,383	5,659
Supplies and Materials	55,045	(36,861)	18,184	13,941	4,243
Other Objects	8,005	(1,101)	6,904	4,924	1,980
Total Instructional Staff Training Services	794,529	(376,233)	418,296	324,306	93,990
Support Services -- School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	14,575,406	896,584	15,471,990	15,471,550	440
Salaries of Secretarial and Clerical Assistants	3,107,677	197,559	3,305,236	3,305,224	12
Other Salaries	1,595,712	1,043,695	2,639,407	2,639,407	
Purchased Professional and Technical Services	14,183	(8,224)	5,959	5,400	559
Other Purchased Services (400-500 series)	686,452	5,102	691,554	504,590	186,964
Supplies and Materials	401,665	22,102	423,767	383,419	40,348
Other Objects	318,141	(61,778)	256,363	222,511	33,852
Total Support Services -- School Administration	20,699,236	2,095,040	22,794,276	22,532,101	262,175
Security					
Salaries	7,012,932	384,462	7,397,394	7,378,309	19,085
General Supplies	71,170	5,141	76,311	58,922	17,389
Total Security	7,084,102	389,603	7,473,705	7,437,231	36,474
Student Transportation Services:					
Contracted Services --Transportation (Other than Between Home and School) -- Vendors	506,386	11,387	517,773	405,781	111,992
Total Student Transportation Services	506,386	11,387	517,773	405,781	111,992
Unallocated Benefits:					
Health Benefits	62,061,822		62,061,822	62,061,822	
Total Unallocated Benefits	62,061,822		62,061,822	62,061,822	
Total Undistributed Expenditures	129,618,016	1,606,399	131,224,415	130,656,169	568,246
Total Expenditures - Current	332,076,839	4,561,852	336,638,691	334,913,455	1,725,236

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2015

School: District-Wide	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Capital Outlay					
Equipment:					
Regular Programs - Instruction:					
Kindergarten					
Preschool	\$ 5,500	\$ (1,626)	\$ 3,874		\$ 3,874
Grades 1-5	51,296	64,357	115,653	\$ 49,111	66,542
Grades 6-8	72,626	(17,131)	55,495	55,495	
Grades 9-12	31,000	15,038	46,038	42,877	3,161
Special Education - Instruction:					
Resource Room/Resource Center	55,000	(25,926)	29,074	29,074	
Autism	1,750	(1,750)			
Instructional Alternative Education Programs	5,000	(5,000)			
Undistributed Expenditures:					
Other Support Services - Students - Regular					
Instruction	125,240	21,127	146,367	134,982	11,385
School Administration	40,264	(24,555)	15,709	13,853	1,856
Operation & Maintenance services	19,200	(16,057)	3,143		3,143
Total Equipment	406,876	8,477	415,353	325,392	89,961
Transfer of Funds to Charter Schools					
Total Expenditures - School Based	332,483,715	4,570,329	337,054,044	335,238,847	1,815,197
Other Financing Sources:					
Transfers In	332,483,715	4,570,329	337,054,044	335,238,847	1,815,197
Total Other Financing Sources	332,483,715	4,570,329	337,054,044	335,238,847	1,815,197
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, 2015

School: Abington Avenue	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 253,467	\$ 17,640	\$ 271,107	\$ 271,107	
Grades 1- 5	1,349,729	66,698	1,416,427	1,416,427	
Grades 6-8	648,656	73,112	721,768	721,768	
Undistributed Instruction:					
Other Salaries of Instruction	130,320	3,207	133,527	133,527	
General Supplies	89,882	(3,249)	86,633	81,724	\$ 4,909
Textbooks	1,000	(1,000)			
Other Objects	8,775	(4,602)	4,173	2,714	1,459
Total Regular Programs	2,481,829	151,806	2,633,635	2,627,267	6,368
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	58,718	7,925	66,643	66,643	
General Supplies	9,000	(1,156)	7,844	5,844	2,000
Total Learning and/or Language Disabilities	67,718	6,769	74,487	72,487	2,000
Behavioral Disabilities:					
Salaries of Teachers	60,591	1,411	62,002	62,002	
Other Salaries of Instruction	33,951	455	34,406	34,406	
General Supplies	1,440	(1,440)			
Total Behavioral Disabilities	95,982	426	96,408	96,408	
Resource Room/Resource Center:					
Salaries of Teachers	273,075	(24,781)	248,294	248,294	
General Supplies	1,000	137	1,137	1,137	
Total Resource Room/Resource Center	274,075	(24,644)	249,431	249,431	
Total Special Education	437,775	(17,449)	420,326	418,326	2,000
Bilingual Education:					
Salaries of Teachers	682,519	(42,114)	640,405	640,347	58
General Supplies	3,750	1,169	4,919	2,449	2,470
Total Bilingual Education	686,269	(40,945)	645,324	642,796	2,528
School Sponsored Co-curricular Activities:					
Salaries	14,433	2,044	16,477	16,277	200
Other Objects	3,250	(3,250)			
Total School Sponsored Co-curricular Activities	17,683	(1,206)	16,477	16,277	200
School Sponsored Athletics:					
Salaries	9,730		9,730	9,730	
Supplies and Materials		2,520	2,520	2,520	
Total School Sponsored Athletics	9,730	2,520	12,250	12,250	
Before/After School Programs:					
Salaries of Teachers	27,639	2,736	30,375	30,375	
Other Salaries for Instruction	680	990	1,670	1,670	
Total Before/After School Programs	28,319	3,726	32,045	32,045	
Total Instruction	3,661,605	98,452	3,760,057	3,748,961	11,096

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2015

School: Abington Avenue

Expenditures

Current:

Undistributed Expenditures:

Health Services:

Supplies and Materials

Total Health Services

Guidance:

Salaries of Other Professional Staff

Supplies and Materials

Total Guidance

Improvement of Instruction Services:

Salaries of Supervisors of Instruction

Salaries of Secretarial and Clerical Assistants

Other Salaries

Salaries of Facilitators, Math & Literacy Coaches

Other Objects

Total Improvement of Instruction Services

Educational Media/Library Services:

Salaries

Salaries of Technology Coordinators

Purchased Professional and Technical Services

Supplies and Materials

Total Educational Media/Library Services

Instructional Staff Training Services:

Purchased Professional - Education Services

Total Instructional Staff Training Services

Support Services - School Administration:

Salaries of Principals/Assistant Principals/Program Directors

Salaries of Secretarial and Clerical Assistants

Other Salaries

Other Purchased Services (400-500 series)

Supplies and Materials

Other Objects

Total Support Services - School Administration

Security

Salaries

General Supplies

Total Security

Student Transportation Services:

Contracted Services - Transportation (Other than
Between Home and School) - Vendors

Total Student Transportation Services

Unallocated Benefits:

Health Benefits

Total Unallocated Benefits

Total Undistributed Expenditures

Total Expenditures - Current

	Original Budget	Transfers	Final Budget	Expenditures	Variance
Health Services:					
Supplies and Materials		\$ 160	\$ 160	\$ 160	
Total Health Services		160	160	160	
Guidance:					
Salaries of Other Professional Staff	\$ 58,204	(5,922)	52,282	52,282	
Supplies and Materials	225	(225)			
Total Guidance	58,429	(6,147)	52,282	52,282	
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	151,852	(44,962)	106,890	106,890	
Salaries of Secretarial and Clerical Assistants	52,223	(821)	51,402	51,402	
Other Salaries	92,450	(424)	92,026	92,026	
Salaries of Facilitators, Math & Literacy Coaches	85,006	158,403	243,409	243,409	
Other Objects	5,000	(4,200)	800	500	\$ 300
Total Improvement of Instruction Services	386,531	107,996	494,527	494,227	300
Educational Media/Library Services:					
Salaries	58,204	(58,204)			
Salaries of Technology Coordinators	108,055	(108,055)			
Purchased Professional and Technical Services	918		918		918
Supplies and Materials	225	(225)			
Total Educational Media/Library Services	167,402	(166,484)	918		918
Instructional Staff Training Services:					
Purchased Professional - Education Services	31,010	(3,510)	27,500	25,500	2,000
Total Instructional Staff Training Services	31,010	(3,510)	27,500	25,500	2,000
Support Services - School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	261,974	11,547	273,521	273,521	
Salaries of Secretarial and Clerical Assistants	54,863	2,487	57,350	57,350	
Other Salaries		69,208	69,208	69,208	
Other Purchased Services (400-500 series)	18,219	(710)	17,509	15,944	1,565
Supplies and Materials	15,000	21,286	36,286	32,151	4,135
Other Objects	1,750	(1,005)	745	745	
Total Support Services - School Administration	351,806	102,813	454,619	448,919	5,700
Security					
Salaries	76,581		76,581	76,581	
General Supplies	3,652	2,151	5,803	2,514	3,289
Total Security	80,233	2,151	82,384	79,095	3,289
Student Transportation Services:					
Contracted Services - Transportation (Other than Between Home and School) - Vendors	5,000	727	5,727	5,727	
Total Student Transportation Services	5,000	727	5,727	5,727	
Unallocated Benefits:					
Health Benefits	1,073,208		1,073,208	1,073,208	
Total Unallocated Benefits	1,073,208		1,073,208	1,073,208	
Total Undistributed Expenditures	2,153,619	37,706	2,191,325	2,179,118	12,207
Total Expenditures - Current	5,815,224	136,158	5,951,382	5,928,079	23,303

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2015

School: Abington Avenue	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Total Expenditures - School Based	\$ 5,815,224	\$ 136,158	\$ 5,951,382	\$ 5,928,079	\$ 23,303
Other Financing Sources:					
Transfers In	5,815,224	136,158	5,951,382	5,928,079	23,303
Total Other Financing Sources	5,815,224	136,158	5,951,382	5,928,079	23,303
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, 2015

School: Alexander Street	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Undistributed Instruction:					
General Supplies		\$ 5	\$ 5	\$ 5	
Total Regular Programs		5	5	5	
School Sponsored Co-curricular Activities:					
Salaries		2,738	2,738	2,738	
Total School Sponsored Co-curricular Activities		2,738	2,738	2,738	
Total Instruction		2,743	2,743	2,743	
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	\$ 56,218	427	56,645	56,645	
Salaries of Family Liaisons/Comm Parent Inv. Spe	32,941	5,268	38,209	38,209	
Supplies and Materials	800	(460)	340	340	
Total Attendance and Social Work Services	89,959	5,235	95,194	95,194	
Health Services:					
Salaries	244,877	52,312	297,189	297,189	
Supplies and Materials	3,249	445	3,694	3,326	\$ 368
Total Health Services	248,126	52,757	300,883	300,515	368
Guidance:					
Salaries of Other Professional Staff	104,346	(1,178)	103,168	103,168	
Total Guidance	104,346	(1,178)	103,168	103,168	
Student Transportation Services:					
Contracted Services --Transportation (Other than Between Home and School) -- Vendors		637	637	637	
Total Student Transportation Services		637	637	637	
Total Undistributed Expenditures	442,431	57,451	499,882	499,514	368
Total Expenditures - Current	442,431	60,194	502,625	502,257	368
Total Expenditures - School Based	442,431	60,194	502,625	502,257	368
Other Financing Sources:					
Transfers In	442,431	60,194	502,625	502,257	368
Total Other Financing Sources	442,431	60,194	502,625	502,257	368
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, 2015

School: Ann Street	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 601,005	\$ 32,566	\$ 633,571	\$ 633,571	
Grades 1- 5	1,558,514	27,331	1,585,845	1,585,845	
Grades 6-8	1,209,407	45,558	1,254,965	1,254,965	
Undistributed Instruction:					
Other Salaries of Instruction	261,596	(6,708)	254,888	254,888	
General Supplies	183,182	5,667	188,849	187,030	\$ 1,819
Total Regular Programs	3,813,704	104,414	3,918,118	3,916,299	1,819
Instruction - Special Education:					
Resource Room/Resource Center:					
Salaries of Teachers	775,191	(201,039)	574,152	574,152	
General Supplies	2,040	(1)	2,039	2,039	
Total Resource Room/Resource Center	777,231	(201,040)	576,191	576,191	
Total Special Education	777,231	(201,040)	576,191	576,191	
Bilingual Education:					
Salaries of Teachers	1,283,502	(31,807)	1,251,695	1,251,636	59
Other Salaries of Instruction	67,629	(32,124)	35,505	35,505	
General Supplies	2,500	(14)	2,486	2,486	
Total Bilingual Education	1,353,631	(63,945)	1,289,686	1,289,627	59
School Sponsored Co-curricular Activities:					
Salaries	4,384	116	4,500	4,384	116
Total School Sponsored Co-curricular Activities	4,384	116	4,500	4,384	116
Before/After School Programs:					
Salaries of Teachers	50,024	(32,404)	17,620	17,524	96
Total Before/After School Programs	50,024	(32,404)	17,620	17,524	96
Other Supplemental/At-Risk Programs - Instruction:					
Salaries of Reading Specialists	158,217	(9,898)	148,319	148,319	
Total Other Supplemental/At-Risk Programs - Instruction	158,217	(9,898)	148,319	148,319	
Total Instruction	6,157,191	(202,757)	5,954,434	5,952,344	2,090
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	85,344	(12,567)	72,777	72,777	
Salaries of Family Liaisons/Comm Parent Inv. Spc .	32,219	10,426	42,645	42,645	
Supplies and Materials	1,000	103	1,103	994	109
Total Attendance and Social Work Services	118,563	(2,038)	116,525	116,416	109
Health Services:					
Salaries	89,676	6,032	95,708	95,708	
Supplies and Materials	2,000	405	2,405	1,682	723
Total Health Services	91,676	6,437	98,113	97,390	723
Guidance:					
Salaries of Other Professional Staff	53,633	(348)	53,285	53,285	
Supplies and Materials	491	45	536	536	
Total Guidance	54,124	(303)	53,821	53,821	

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2015

School: Ann Street	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	\$ 145,137	\$ (19,751)	\$ 125,386	\$ 125,386	
Salaries of Secretarial and Clerical Assistants	74,959	(10,105)	64,854	64,854	
Salaries of Facilitators, Math & Literacy Coaches	147,822	86,339	234,161	234,161	
Other Objects	6,000	(2,177)	3,823	2,580	\$ 1,243
Total Improvement of Instruction Services	373,918	54,306	428,224	426,981	1,243
Educational Media/Library Services:					
Salaries	105,769	(1,216)	104,553	104,553	
Salaries of Technology Coordinators	93,841	(93,841)			
Supplies and Materials	1,160	(135)	1,025	47	978
Total Educational Media/Library Services	200,770	(95,192)	105,578	104,600	978
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	287,787	17,857	305,644	305,644	
Salaries of Secretarial and Clerical Assistants	76,879	24,405	101,284	101,284	
Other Salaries	2,280	35,587	37,867	37,867	
Other Purchased Services (400-500 series)	25,047	(6,742)	18,305	17,825	480
Supplies and Materials	2,000	641	2,641	2,641	
Other Objects	1,801	743	2,544	2,540	4
Total Support Services – School Administration	395,794	72,491	468,285	467,801	484
Security					
Salaries	160,434	5,018	165,452	165,452	
General Supplies	2,268	(382)	1,886		1,886
Total Security	162,702	4,636	167,338	165,452	1,886
Unallocated Benefits:					
Health Benefits	1,675,869		1,675,869	1,675,869	
Total Unallocated Benefits	1,675,869		1,675,869	1,675,869	
Total Undistributed Expenditures	3,073,416	40,337	3,113,753	3,108,330	5,423
Total Expenditures - Current	9,230,607	(162,420)	9,068,187	9,060,674	7,513
Total Expenditures - School Based	9,230,607	(162,420)	9,068,187	9,060,674	7,513
Other Financing Sources:					
Transfers In	9,230,607	(162,420)	9,068,187	9,060,674	7,513
Total Other Financing Sources	9,230,607	(162,420)	9,068,187	9,060,674	7,513
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, 2015

School: Arts High	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Grades 6-8	\$ 428,603	\$ 6,176	\$ 434,779	\$ 434,779	
Grades 9-12	3,708,295	92,155	3,800,450	3,800,450	
Undistributed Instruction:					
General Supplies	187,753	(47,736)	140,017	119,559	\$ 20,458
Textbooks	16,300	(83)	16,217	16,217	
Total Regular Programs	4,340,951	50,512	4,391,463	4,371,005	20,458
Instruction - Special Education:					
Resource Room/Resource Center:					
Salaries of Teachers	172,520	(21,122)	151,398	151,398	
Total Resource Room/Resource Center	172,520	(21,122)	151,398	151,398	
Total Special Education	172,520	(21,122)	151,398	151,398	
School Sponsored Co-curricular Activities:					
Salaries	57,223	4,357	61,580	61,580	
Total School Sponsored Co-curricular Activities	57,223	4,357	61,580	61,580	
School Sponsored Athletics:					
Salaries	100,361	(14,176)	86,185	86,185	
Supplies and Materials	20,000	(2,603)	17,397	17,397	
Other Objects	13,000	(4,305)	8,695	8,695	
Total School Sponsored Athletics	133,361	(21,084)	112,277	112,277	
Before/After School Programs:					
Salaries of Teachers	140,664	(4,249)	136,415	136,415	
Total Before/After School Programs	140,664	(4,249)	136,415	136,415	
Other Supplemental/At-Risk Programs - Instruction:					
Purchased Professional & Technical Services	20,250	4,738	24,988	24,988	
Total Other Supplemental/At-Risk Programs - Instruction	20,250	4,738	24,988	24,988	
Total Instruction	4,864,969	13,152	4,878,121	4,857,663	20,458
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	123,666	8,744	132,410	132,410	
Salaries of Family Liaisons/Comm Parent Inv. Spe	22,106	26,137	48,243	48,243	
Total Attendance and Social Work Services	145,772	34,881	180,653	180,653	
Health Services:					
Salaries	2,960	(1,591)	1,369	1,369	
Supplies and Materials	1,200	132	1,332	1,332	
Total Health Services	4,160	(1,459)	2,701	2,701	
Guidance:					
Salaries of Other Professional Staff	253,802	54,071	307,873	307,873	
Total Guidance	253,802	54,071	307,873	307,873	

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2015

School: Arts High	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	\$ 305,633	\$ (32,639)	\$ 272,994	\$ 272,994	
Salaries of Secretarial and Clerical Assistants	77,586	5,366	82,952	82,952	
Other Objects	4,000	189	4,189	1,891	\$ 2,298
Total Improvement of Instruction Services	387,219	(27,084)	360,135	357,837	2,298
Educational Media/Library Services:					
Salaries	57,033	14,900	71,933	71,933	
Supplies and Materials	6,000	(33)	5,967	5,678	289
Total Educational Media/Library Services	63,033	14,867	77,900	77,611	289
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	426,502	60,485	486,987	486,987	
Salaries of Secretarial and Clerical Assistants	77,586	7,601	85,187	85,187	
Other Purchased Services (400-500 series)	15,000	(5,354)	9,646	5,841	3,805
Supplies and Materials	30,000	6,999	36,999	34,766	2,233
Other Objects	10,000	6,206	16,206	15,656	550
Total Support Services – School Administration	559,088	75,937	635,025	628,437	6,588
Security					
Salaries	111,308	(13,581)	97,727	97,727	
Total Security	111,308	(13,581)	97,727	97,727	
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	12,350	10,856	23,206	17,650	5,556
Total Student Transportation Services	12,350	10,856	23,206	17,650	5,556
Unallocated Benefits:					
Health Benefits	1,311,975		1,311,975	1,311,975	
Total Unallocated Benefits	1,311,975		1,311,975	1,311,975	
Total Undistributed Expenditures	2,848,707	148,488	2,997,195	2,982,464	14,731
Total Expenditures - Current	7,713,676	161,640	7,875,316	7,840,127	35,189
Capital Outlay					
Equipment:					
Regular Programs - Instruction:					
Grades 9-12		3,875	3,875	3,875	
Total Equipment		3,875	3,875	3,875	
Total Expenditures - School Based	7,713,676	165,515	7,879,191	7,844,002	35,189
Other Financing Sources:					
Transfers In	7,713,676	165,515	7,879,191	7,844,002	35,189
Total Other Financing Sources	7,713,676	165,515	7,879,191	7,844,002	35,189

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2015

School: Arts High

Expenditures

Current:

Excess (Deficiency) of Other Financing Sources

Over (Under) Expenditures and Other Financing (Uses)

Fund Balances, July 1

Fund Balances, June 30

	Original Budget	Transfers	Final Budget	Expenditures	Variance
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, 2015

School: Avon Avenue	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 254,684	\$ 6,843	\$ 261,527	\$ 261,527	
Grades 1- 5	1,206,394	135,578	1,341,972	1,341,972	
Grades 6-8	1,066,789	298,740	1,365,529	1,365,529	
Undistributed Instruction:					
Other Salaries of Instruction	96,658	1,567	98,225	98,225	
General Supplies	83,281	(13,401)	69,880	60,821	\$ 9,059
Other Objects	35,000	(14,269)	20,731	8,331	12,400
Total Regular Programs	2,742,806	415,058	3,157,864	3,136,405	21,459
Instruction - Special Education:					
Cognitive - Mild:					
Salaries of Teachers	145,713	(47,073)	98,640	98,640	
Total Cognitive - Mild	145,713	(47,073)	98,640	98,640	
Resource Room/Resource Center:					
Salaries of Teachers	160,153	(55,573)	104,580	104,580	
Total Resource Room/Resource Center	160,153	(55,573)	104,580	104,580	
Total Special Education	305,866	(102,646)	203,220	203,220	
School Sponsored Co-curricular Activities:					
Salaries	10,089	(10,089)			
Total School Sponsored Co-curricular Activities	10,089	(10,089)			
School Sponsored Athletics:					
Salaries	8,258	682	8,940	8,940	
Total School Sponsored Athletics	8,258	682	8,940	8,940	
Before/After School Programs:					
Salaries of Teachers	38,184	(38,184)			
Other Salaries for Instruction	87,531	(80,883)	6,648	6,648	
Total Before/After School Programs	125,715	(119,067)	6,648	6,648	
Total Instruction	3,192,734	183,938	3,376,672	3,355,213	21,459
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	96,675	1,554	98,229	98,229	
Salaries of Family Liaisons/Comm Parent Inv. Spe	32,219	(4,640)	27,579	27,579	
Total Attendance and Social Work Services	128,894	(3,086)	125,808	125,808	
Health Services:					
Salaries	88,856	(1,080)	87,776	87,776	
Supplies and Materials	1,500	2,726	4,226	3,757	469
Total Health Services	90,356	1,646	92,002	91,533	469
Guidance:					
Salaries of Other Professional Staff	51,816	5,408	57,224	57,224	
Total Guidance	51,816	5,408	57,224	57,224	

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2015

School: Avon Avenue	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	\$ 50,211	\$ (5,675)	\$ 44,536	\$ 44,536	
Salaries of Secretarial and Clerical Assistants	26,028	(409)	25,619	25,619	
Salaries of Facilitators, Math & Literacy Coaches	95,656	91,141	186,797	186,797	
Purchased Professional –Education Services		30,000	30,000	30,000	
Other Objects	4,000	(3,104)	896	607	\$ 289
Total Improvement of Instruction Services	175,895	111,953	287,848	287,559	289
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	239,615	53,869	293,484	293,484	
Salaries of Secretarial and Clerical Assistants	28,268	(325)	27,943	27,943	
Other Salaries	70,500	1,496	71,996	71,996	
Purchased Professional and Technical Services	-	5,400	5,400	5,400	
Other Purchased Services (400-500 series)	25,000	(11,495)	13,505	8,312	5,193
Supplies and Materials	5,000	(40)	4,960	2,350	2,610
Total Support Services – School Administration	368,383	48,905	417,288	409,485	7,803
Security					
Salaries	114,947	(2,943)	112,004	112,004	
Total Security	114,947	(2,943)	112,004	112,004	
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	30,000	(10,934)	19,066	16,176	2,890
Total Student Transportation Services	30,000	(10,934)	19,066	16,176	2,890
Unallocated Benefits:					
Health Benefits	939,565		939,565	939,565	
Total Unallocated Benefits	939,565		939,565	939,565	
Total Undistributed Expenditures	1,899,856	150,949	2,050,805	2,039,354	11,451
Total Expenditures - Current	5,092,590	334,887	5,427,477	5,394,567	32,910
Total Expenditures - School Based	5,092,590	334,887	5,427,477	5,394,567	32,910
Other Financing Sources:					
Transfers In	5,092,590	334,887	5,427,477	5,394,567	32,910
Total Other Financing Sources	5,092,590	334,887	5,427,477	5,394,567	32,910
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, 2015

School: Bard Early College

	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Grades 9-12	\$ 1,836,572	\$ (159,711)	\$ 1,676,861	\$ 1,676,861	
Undistributed Instruction:					
Purchased Technical Services	101	(101)			
General Supplies	63,296	5,458	68,754	67,253	\$ 1,501
Textbooks	14,000	5,695	19,695	19,695	
Other Objects	2,562	2,357	4,919	4,097	822
Total Regular Programs	1,916,531	(146,302)	1,770,229	1,767,906	2,323
Instruction - Special Education:					
Resource Room/Resource Center:					
Salaries of Teachers	113,821	(13,467)	100,354	100,354	
General Supplies	1,000	(1,000)			
Total Resource Room/Resource Center	114,821	(14,467)	100,354	100,354	
Total Special Education	114,821	(14,467)	100,354	100,354	
School Sponsored Co-curricular Activities:					
Salaries	37,560	(5,287)	32,273	32,273	
Supplies and Materials	2,000	(1,418)	582		582
Total School Sponsored Co-curricular Activities	39,560	(6,705)	32,855	32,273	582
School Sponsored Athletics:					
Salaries	59,695	(17,915)	41,780	41,780	
Supplies and Materials	18,000	(5,041)	12,959	8,079	4,880
Total School Sponsored Athletics	77,695	(22,956)	54,739	49,859	4,880
Before/After School Programs:					
Salaries of Teachers	43,549	(5,499)	38,050	38,050	
Total Before/After School Programs	43,549	(5,499)	38,050	38,050	
Total Instruction	2,192,156	(195,929)	1,996,227	1,988,442	7,785
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	135,716	39,914	175,630	175,630	
Salaries of Family Liaisons/Comm Parent Inv. Spe	51,485	(2,541)	48,944	48,944	
Total Attendance and Social Work Services	187,201	37,373	224,574	224,574	
Health Services:					
Salaries	88,178	12,102	100,280	100,280	
Supplies and Materials	1,800	(1,580)	220	212	8
Total Health Services	89,978	10,522	100,500	100,492	8
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	95,890	(425)	95,465	95,465	
Salaries of Secretarial and Clerical Assistants	50,849	(8,528)	42,321	42,321	
Other Objects	3,000	(2,854)	146		146
Total Improvement of Instruction Services	149,739	(11,807)	137,932	137,786	146
Educational Media/Library Services:					
Salaries	68,845	39,507	108,352	108,352	
Supplies and Materials	8,500	2,967	11,467	11,355	112
Total Educational Media/Library Services	77,345	42,474	119,819	119,707	112

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2015

School: Bard Early College

	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	\$ 209,346	\$ 7,551	\$ 216,897	\$ 216,897	
Salaries of Secretarial and Clerical Assistants	53,249	(5,002)	48,247	48,247	
Other Purchased Services (400-500 series)	23,674	(4,894)	18,780	13,471	\$ 5,309
Supplies and Materials	4,000	7,873	11,873	11,107	766
Other Objects	788	49	837	837	
Total Support Services – School Administration	291,057	5,577	296,634	290,559	6,075
Security					
Salaries	109,573	(1,458)	108,115	108,115	
Total Security	109,573	(1,458)	108,115	108,115	
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	10,000	1,839	11,839	3,894	7,945
Total Student Transportation Services	10,000	1,839	11,839	3,894	7,945
Unallocated Benefits:					
Health Benefits	260,980		260,980	260,980	
Total Unallocated Benefits	260,980		260,980	260,980	
Total Undistributed Expenditures	1,175,873	84,520	1,260,393	1,246,107	14,286
Total Expenditures - Current	3,368,029	(111,409)	3,256,620	3,234,549	22,071
Capital Outlay					
Equipment:					
Undistributed Expenditures:					
Other Support Services – Students - Regular					
Instruction		2,200	2,200	2,200	
Total Equipment		2,200	2,200	2,200	
Transfer of Funds to Charter Schools					
Total Expenditures - School Based	3,368,029	(109,209)	3,258,820	3,236,749	22,071
Other Financing Sources:					
Transfers In	3,368,029	(109,209)	3,258,820	3,236,749	22,071
Total Other Financing Sources	3,368,029	(109,209)	3,258,820	3,236,749	22,071
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, 2015

School: Barringer Academy of the Arts and Humanities	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Grades 9-12	\$ 2,501,400	\$ 405,401	\$ 2,906,801	\$ 2,906,801	
Undistributed Instruction:					
General Supplies	66,373	(9,636)	56,737	56,043	\$ 694
Textbooks	7,710	(7,710)			
Other Objects	3,720	4,210	7,930	7,930	
Total Regular Programs	2,579,203	392,265	2,971,468	2,970,774	694
Learning and/or Language Disabilities:					
Salaries of Teachers	467,860	78,144	546,004	546,004	
Other Salaries of Instruction	130,553	4,760	135,313	135,313	
Total Learning and/or Language Disabilities	598,413	82,904	681,317	681,317	
Resource Room/Resource Center:					
Salaries of Teachers	353,223	4,528	357,751	357,751	
Total Resource Room/Resource Center	353,223	4,528	357,751	357,751	
Total Special Education	951,636	87,432	1,039,068	1,039,068	
Bilingual Education:					
Salaries of Teachers	281,258	(17,785)	263,473	263,473	
Total Bilingual Education	281,258	(17,785)	263,473	263,473	
School Sponsored Co-curricular Activities:					
Salaries	47,317	186,507	233,824	233,823	1
Supplies and Materials	1,500	(127)	1,373	1,329	44
Total School Sponsored Co-curricular Activities	48,817	186,380	235,197	235,152	45
School Sponsored Athletics:					
Salaries	74,932	48,603	123,535	123,535	
Supplies and Materials	10,000	335	10,335	9,692	643
Other Objects	10,000		10,000	10,000	
Total School Sponsored Athletics	94,932	48,938	143,870	143,227	643
Before/After School Programs:					
Salaries of Teachers	47,064	102,658	149,722	149,722	
Total Before/After School Programs	47,064	102,658	149,722	149,722	
Other Supplemental/At-Risk Programs - Instruction:					
Purchased Professional & Technical Services	2,000	(1,250)	750	750	
Total Other Supplemental/At-Risk Programs - Instruction	2,000	(1,250)	750	750	
Total Instruction	4,004,910	798,638	4,803,548	4,802,166	1,382
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	96,675	(1,046)	95,629	95,629	
Salaries of Family Liaisons/Comm Parent Inv. Spe	34,509	(25,716)	8,793	8,793	
Total Attendance and Social Work Services	131,184	(26,762)	104,422	104,422	

Newark Public Schools
Blended Resource Fund 15Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2015

School: Barringer Academy of the Arts and Humanities	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Health Services:					
Salaries	\$ 231,248	\$ 57,649	\$ 288,897	\$ 288,897	
Supplies and Materials	1,000	(212)	788	374	\$ 414
Total Health Services	232,248	57,437	289,685	289,271	414
Guidance:					
Salaries of Other Professional Staff	360,974	(44,421)	316,553	316,553	
Supplies and Materials	1,000		1,000	1,000	
Total Guidance	361,974	(44,421)	317,553	317,553	
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	154,063	(68,352)	85,711	85,711	
Salaries of Secretarial and Clerical Assistants	87,718	(1,315)	86,403	86,403	
Other Salaries	109,634	(9,687)	99,947	99,947	
Salaries of Facilitators, Math & Literacy Coaches		4,324	4,324	4,324	
Total Improvement of Instruction Services	351,415	(75,030)	276,385	276,385	
Educational Media/Library Services:					
Salaries of Technology Coordinators	71,130	(71,130)			
Total Educational Media/Library Services	71,130	(71,130)			
Instructional Staff Training Services:					
Purchased Professional - Education Services		9,598	9,598	8,401	1,197
Total Instructional Staff Training Services		9,598	9,598	8,401	1,197
Support Services - School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	298,391	(69,311)	229,080	229,080	
Salaries of Secretarial and Clerical Assistants	88,828	9,574	98,402	98,402	
Other Salaries	141,000	47,206	188,206	188,206	
Other Purchased Services (400-500 series)	7,932	667	8,599	6,704	1,895
Supplies and Materials	9,500	7,746	17,246	17,232	14
Other Objects	9,400	111	9,511	9,261	250
Total Support Services - School Administration	555,051	(4,007)	551,044	548,885	2,159
Security					
Salaries	235,213	28,928	264,141	264,141	
Total Security	235,213	28,928	264,141	264,141	
Student Transportation Services:					
Contracted Services - Transportation (Other than Between Home and School) - Vendors	5,000	8,695	13,695	7,502	6,193
Total Student Transportation Services	5,000	8,695	13,695	7,502	6,193
Unallocated Benefits:					
Health Benefits	1,693,960		1,693,960	1,693,960	
Total Unallocated Benefits	1,693,960		1,693,960	1,693,960	
Total Undistributed Expenditures	3,637,175	(116,692)	3,520,483	3,510,520	9,963
Total Expenditures - Current	7,642,085	681,946	8,324,031	8,312,686	11,345

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2015

School: Barringer Academy of the Arts and Humanities	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Capital Outlay					
Equipment:					
Regular Programs - Instruction:					
Grades 9-12	\$ 6,000	\$ (6,000)			
Total Equipment	6,000	(6,000)			
Transfer of Funds to Charter Schools					
Total Expenditures - School Based	7,648,085	675,946	\$ 8,324,031	\$ 8,312,686	\$ 11,345
Other Financing Sources:					
Transfers In	7,648,085	675,946	8,324,031	8,312,686	11,345
Total Other Financing Sources	7,648,085	675,946	8,324,031	8,312,686	11,345
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, 2015

School: Barringer STEAM

	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Grades 9-12	\$ 2,852,848	\$ 255,401	\$ 3,108,249	\$ 3,108,249	
Undistributed Instruction:					
General Supplies	100,000	(16,963)	83,037	72,371	\$ 10,666
Textbooks	16,000	(16,000)			
Total Regular Programs	2,968,848	222,438	3,191,286	3,180,620	10,666
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	309,535	9,587	319,122	319,122	
Other Salaries of Instruction	113,070	21,939	135,009	135,009	
General Supplies	6,000	(178)	5,822		5,822
Total Learning and/or Language Disabilities	428,605	31,348	459,953	454,131	5,822
Behavioral Disabilities:					
Other Salaries of Instruction	32,941	209	33,150	33,150	
Total Behavioral Disabilities	32,941	209	33,150	33,150	
Resource Room/Resource Center:					
Salaries of Teachers	316,048	(40,987)	275,061	275,061	
Total Resource Room/Resource Center	316,048	(40,987)	275,061	275,061	
Total Special Education	777,594	(9,430)	768,164	762,342	5,822
Bilingual Education:					
Salaries of Teachers	418,009	98,281	516,290	516,290	
General Supplies	6,000	(4,098)	1,902		1,902
Total Bilingual Education	424,009	94,183	518,192	516,290	1,902
School Sponsored Co-curricular Activities:					
Salaries	57,369	(38,626)	18,743	18,743	
Supplies and Materials	5,000	(5,000)			
Total School Sponsored Co-curricular Activities	62,369	(43,626)	18,743	18,743	
School Sponsored Athletics:					
Salaries	109,060	20,869	129,929	129,929	
Supplies and Materials	10,000	13,977	23,977	23,977	
Other Objects	-	11,276	11,276	11,276	
Total School Sponsored Athletics	119,060	46,122	165,182	165,182	
Before/After School Programs:					
Salaries of Teachers	316,750	(129,545)	187,205	187,205	
Total Before/After School Programs	316,750	(129,545)	187,205	187,205	
Other Supplemental/At-Risk Programs - Instruction:					
Purchased Professional & Technical Services	51,308	(51,308)			
Total Other Supplemental/At-Risk Programs - Instruction	51,308	(51,308)			
Total Instruction	4,719,938	128,834	4,848,772	4,830,382	18,390

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2015

School: Barringer STEAM

	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries		\$ 81,539	\$ 81,539	\$ 81,539	
Total Attendance and Social Work Services		81,539	81,539	81,539	
Health Services:					
Salaries	\$ 87,216	11,773	98,989	98,989	
Supplies and Materials	1,000	(288)	712	292	\$ 420
Total Health Services	88,216	11,485	99,701	99,281	420
Guidance:					
Salaries of Other Professional Staff	392,556	54,921	447,477	447,477	
Other Salaries	44,562	(10,216)	34,346	34,346	
Supplies and Materials	16,500	(13,797)	2,703	2,523	180
Total Guidance	453,618	30,908	484,526	484,346	180
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	246,084	(50,830)	195,254	195,254	
Salaries of Other Professional Staff	88,452	(1)	88,451	88,451	
Salaries of Secretarial and Clerical Assistants	72,500	1,221	73,721	73,721	
Other Salaries	113,530	(156)	113,374	113,374	
Salaries of Facilitators, Math & Literacy Coaches		132,406	132,406	132,406	
Total Improvement of Instruction Services	520,566	82,640	603,206	603,206	
Educational Media/Library Services:					
Salaries of Technology Coordinators	92,679	(92,679)			
Supplies and Materials	6,001	(8)	5,993	5,993	
Total Educational Media/Library Services	98,680	(92,687)	5,993	5,993	
Instructional Staff Training Services:					
Purchased Professional –Education Services	95,549	(33,270)	62,279	16,291	45,988
Supplies and Materials	4,900	(4,900)			
Total Instructional Staff Training Services	100,449	(38,170)	62,279	16,291	45,988
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	380,397	309	380,706	380,624	82
Salaries of Secretarial and Clerical Assistants	74,900	11,657	86,557	86,557	
Other Salaries		145,743	145,743	145,743	
Other Purchased Services (400-500 series)		3,145	3,145		3,145
Supplies and Materials	5,000	(314)	4,686	2,577	2,109
Other Objects		4,565	4,565	4,565	
Total Support Services – School Administration	460,297	165,105	625,402	620,066	5,336
Security					
Salaries	274,642	(8,882)	265,760	265,760	
General Supplies	2,250	(477)	1,773	1,773	
Total Security	276,892	(9,359)	267,533	267,533	
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	12,000	(318)	11,682	6,438	5,244
Total Student Transportation Services	12,000	(318)	11,682	6,438	5,244

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2015

School: Barringer STEAM	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Unallocated Benefits:					
Health Benefits	\$ 1,693,960		\$ 1,693,960	\$ 1,693,960	
Total Unallocated Benefits	1,693,960		1,693,960	1,693,960	
 Total Undistributed Expenditures	 3,704,678	 \$ 231,143	 3,935,821	 3,878,653	 \$ 57,168
Total Expenditures - Current	8,424,616	359,977	8,784,593	8,709,035	75,558
Capital Outlay					
Equipment:					
Special Education - Instruction:					
Undistributed Expenditures:					
Instruction	24,970	982	25,952	18,917	7,035
School Administration	10,000	(7,132)	2,868	2,868	
Total Equipment	34,970	(6,150)	28,820	21,785	7,035
Total Expenditures - School Based	8,459,586	353,827	8,813,413	8,730,820	82,593
Other Financing Sources:					
Transfers In	8,459,586	353,827	8,813,413	8,730,820	82,593
Total Other Financing Sources	8,459,586	353,827	8,813,413	8,730,820	82,593
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, 2015

School: Belmont Runyon

	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 213,941	\$ 16,122	\$ 230,063	\$ 230,063	
Grades 1- 5	1,474,386	267,525	1,741,911	1,741,911	
Grades 6-8	406,711	95,547	502,258	502,195	\$ 63
Undistributed Instruction:					
Other Salaries of Instruction	101,563	2,056	103,619	103,619	
Other Purchased Services	500	(122)	378	378	
General Supplies	71,601	1,904	73,505	68,277	5,228
Total Regular Programs	2,268,702	383,032	2,651,734	2,646,443	5,291
Instruction - Special Education:					
Multiple Disabilities:					
Salaries of Teachers	53,848	3,801	57,649	57,649	
General Supplies	1,000	(4)	996	996	
Total Multiple Disabilities	54,848	3,797	58,645	58,645	
Resource Room/Resource Center:					
Salaries of Teachers	56,637	(805)	55,832	55,832	
General Supplies	1,000	(1)	999	999	
Total Resource Room/Resource Center	57,637	(806)	56,831	56,831	
Total Special Education	112,485	2,991	115,476	115,476	
School Sponsored Co-curricular Activities:					
Salaries	13,331	852	14,183	14,183	
Total School Sponsored Co-curricular Activities	13,331	852	14,183	14,183	
School Sponsored Athletics:					
Salaries	8,258	-	8,258	8,258	
Total School Sponsored Athletics	8,258	-	8,258	8,258	
Before/After School Programs:					
Salaries of Teachers	11,100	317	11,417	11,417	
Other Salaries for Instruction	3,145	1,386	4,531	4,531	
Total Before/After School Programs	14,245	1,703	15,948	15,948	
Other Supplemental/At-Risk Programs - Instruction:					
Salaries of Reading Specialists	97,774	(97,774)			
Total Other Supplemental/At-Risk Programs - Instruction	97,774	(97,774)			
Total Instruction	2,514,795	290,804	2,805,599	2,800,308	5,291
Undistributed Expenditures:					
Health Services:					
Supplies and Materials		593	593	593	
Total Health Services		593	593	593	
Improvement of Instruction Services:					
Salaries of Secretarial and Clerical Assistants	24,111	19,067	43,178	43,178	
Salaries of Facilitators, Math & Literacy Coaches	-	105,048	105,048	105,048	
Other Objects	5,000	(283)	4,717	4,362	355
Total Improvement of Instruction Services	29,111	123,832	152,943	152,588	355

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2015

School: Belmont Runyon	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Educational Media/Library Services:					
Salaries	\$ 95,428	\$ 1,140	\$ 96,568	\$ 96,568	
Salaries of Technology Coordinators	100,101	(100,101)			
Supplies and Materials	3,500	(157)	3,343	3,343	
Total Educational Media/Library Services	199,029	(99,118)	99,911	99,911	
Instructional Staff Training Services:					
Purchased Professional -- Education Services	10,000	(1,516)	8,484	8,484	
Total Instructional Staff Training Services	10,000	(1,516)	8,484	8,484	
Support Services -- School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	169,004	16,803	185,807	185,807	
Salaries of Secretarial and Clerical Assistants	27,968	19,798	47,766	47,766	
Other Purchased Services (400-500 series)	3,000	(152)	2,848	1,402	\$ 1,446
Supplies and Materials	5,000	(1,516)	3,484	3,484	
Other Objects	2,400	654	3,054	3,054	
Total Support Services -- School Administration	207,372	35,587	242,959	241,513	1,446
Security					
Salaries	121,232	31,772	153,004	153,004	
General Supplies	2,250	(1,204)	1,046		1,046
Total Security	123,482	30,568	154,050	153,004	1,046
Student Transportation Services:					
Contracted Services -- Transportation (Other than Between Home and School) -- Vendors	2,500	1,508	4,008	4,008	
Total Student Transportation Services	2,500	1,508	4,008	4,008	
Unallocated Benefits:					
Health Benefits	1,079,652		1,079,652	1,079,652	
Total Unallocated Benefits	1,079,652		1,079,652	1,079,652	
Total Undistributed Expenditures	1,651,146	91,454	1,742,600	1,739,753	2,847
Total Expenditures - Current	4,165,941	382,258	4,548,199	4,540,061	8,138
Capital Outlay					
Equipment:					
Undistributed Expenditures:					
Other Support Services -- Students - Regular School Administration		2,000	2,000	2,000	
Total Equipment		2,000	2,000	2,000	
Transfer of Funds to Charter Schools					
Total Expenditures - School Based	4,165,941	384,258	4,550,199	4,542,061	8,138
Other Financing Sources:					
Transfers In	4,165,941	384,258	4,550,199	4,542,061	8,138
Total Other Financing Sources	4,165,941	384,258	4,550,199	4,542,061	8,138
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, 2015

School: Boylan Street	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Undistributed Expenditures:					
Support Services – School Administration:					
Other Purchased Services (400-500 series)		\$ 1,183	\$ 1,183	\$ 1,183	
Total Support Services – School Administration		1,183	1,183	1,183	
Total Undistributed Expenditures		1,183	1,183	1,183	
Total Expenditures - Current		1,183	1,183	1,183	
Total Expenditures - School Based		1,183	1,183	1,183	
Other Financing Sources:					
Transfers In		1,183	1,183	1,183	
Total Other Financing Sources		1,183	1,183	1,183	
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, 2015

School: Bragaw Avenue	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Undistributed Instruction:					
General Supplies		\$ 4,828	\$ 4,828	\$ 4,828	
Other Objects		914	914	914	
Total Regular Programs		5,742	5,742	5,742	
Total Instruction		5,742	5,742	5,742	
Undistributed Expenditures:					
Health Services:					
Salaries	\$ 95,029	(52,965)	42,064	42,064	
Supplies and Materials	1,000	(98)	902	837	\$ 65
Total Health Services	96,029	(53,063)	42,966	42,901	65
Guidance:					
Salaries of Other Professional Staff	96,675	(47,307)	49,368	49,368	
Total Guidance	96,675	(47,307)	49,368	49,368	
Improvement of Instruction Services:					
Salaries of Secretarial and Clerical Assistants	23,222	(2,213)	21,009	21,009	
Other Objects	3,000		3,000	3,000	
Total Improvement of Instruction Services	26,222	(2,213)	24,009	24,009	
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	122,123	29,100	151,223	151,223	
Other Objects		222	222	222	
Total Support Services – School Administration	122,123	29,322	151,445	151,445	
Student Transportation Services:					
Contracted Services --Transportation (Other than Between Home and School) -- Vendors		3,267	3,267	867	2,400
Total Student Transportation Services		3,267	3,267	867	2,400
Total Undistributed Expenditures	341,049	(69,994)	271,055	268,590	2,465
Total Expenditures - Current	341,049	(64,252)	276,797	274,332	2,465
Total Expenditures - School Based	341,049	(64,252)	276,797	274,332	2,465
Other Financing Sources:					
Transfers In	341,049	(64,252)	276,797	274,332	2,465
Total Other Financing Sources	341,049	(64,252)	276,797	274,332	2,465
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, 2015

School: Branch Brook	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 73,032	\$ 20,915	\$ 93,947	\$ 93,947	
Grades 1- 5	568,584	(20,002)	548,582	548,580	\$ 2
Undistributed Instruction:					
Other Salaries of Instruction	32,219	981	33,200	33,200	
General Supplies	55,470	(3,022)	52,448	22,748	29,700
Textbooks	5,000	(5,000)			
Total Regular Programs	734,305	(6,128)	728,177	698,475	29,702
Instruction - Special Education:					
Multiple Disabilities:					
Salaries of Teachers	107,744	7,642	115,386	115,307	79
General Supplies	30,000	(2,464)	27,536	27,239	297
Total Multiple Disabilities	137,744	5,178	142,922	142,546	376
Resource Room/Resource Center:					
Salaries of Teachers	101,651	(1,534)	100,117	100,117	
General Supplies	15,000	(14,458)	542	542	
Total Resource Room/Resource Center	116,651	(15,992)	100,659	100,659	
Total Special Education	254,395	(10,814)	243,581	243,205	376
Before/After School Programs:					
Salaries of Teachers	29,600	(16,280)	13,320	13,320	
Total Before/After School Programs	29,600	(16,280)	13,320	13,320	
Other Supplemental/At-Risk Programs - Instruction:					
Salaries of Reading Specialists	97,774	210	97,984	97,984	
Total Other Supplemental/At-Risk Programs - Instruction	97,774	210	97,984	97,984	
Total Instruction	1,116,074	(33,012)	1,083,062	1,052,984	30,078
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries		90,550	90,550	90,550	
Salaries of Family Liaisons/Comm Parent Inv. Spe	32,778	9,149	41,927	41,927	
Total Attendance and Social Work Services	32,778	99,699	132,477	132,477	
Health Services:					
Salaries	195,233	(2,326)	192,907	192,907	
Other Purchased Services	500	(1)	499	46	453
Supplies and Materials	500	327	827	827	
Total Health Services	196,233	(2,000)	194,233	193,780	453
Guidance:					
Salaries of Other Professional Staff		46,262	46,262	46,262	
Total Guidance		46,262	46,262	46,262	
Support Services - School Administration:					
Salaries of Secretarial and Clerical Assistants	24,346	5,952	30,298	30,298	
Other Salaries		5,027	5,027	5,027	
Other Objects	4,000	(182)	3,818	3,585	233
Total Support Services - School Administration	28,346	10,797	39,143	38,910	233

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2015

School: Branch Brook

	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Security					
Salaries	\$ 38,527	\$ (1,627)	\$ 36,900	\$ 36,900	
Total Security	38,527	(1,627)	36,900	36,900	
Unallocated Benefits:					
Health Benefits	293,264		293,264	293,264	
Total Unallocated Benefits	293,264		293,264	293,264	
Total Undistributed Expenditures	589,148	153,131	742,279	741,593	\$ 686
Total Expenditures - Current	1,705,222	120,119	1,825,341	1,794,577	30,764
Capital Outlay					
Equipment:					
Regular Programs - Instruction:					
Grades 1-5		10,128	10,128	6,991	3,137
Total Equipment		10,128	10,128	6,991	3,137
Transfer of Funds to Charter Schools					
Total Expenditures - School Based	1,705,222	130,247	1,835,469	1,801,568	33,901
Other Financing Sources:					
Transfers In	1,705,222	130,247	1,835,469	1,801,568	33,901
Total Other Financing Sources	1,705,222	130,247	1,835,469	1,801,568	33,901
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, 2015

School: Bruce Street	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 1,400	\$ (36)	\$ 1,364	\$ 1,364	
Grades 1- 5	125,944	78,346	204,290	204,290	
Grades 6-8	7,000	(586)	6,414	6,414	
Total Regular Programs	134,344	77,724	212,068	212,068	
Instruction - Special Education:					
Auditory Impairments:					
Salaries of Teachers	672,907	(18,358)	654,549	654,477	\$ 72
Other Salaries of Instruction	344,363	9,272	353,635	353,635	
General Supplies	21,085	(3,095)	17,990	14,695	3,295
Textbooks	3,000	(3,000)			
Total Auditory Impairments	1,041,355	(15,181)	1,026,174	1,022,807	3,367
Multiple Disabilities:					
Salaries of Teachers	22,281	(22,281)			
Total Multiple Disabilities	22,281	(22,281)			
Resource Room/Resource Center:					
General Supplies	1,000	(37)	963	963	
Total Resource Room/Resource Center	1,000	(37)	963	963	
Total Special Education	1,064,636	(37,499)	1,027,137	1,023,770	3,367
Before/After School Programs:					
Salaries of Teachers	4,000		4,000	4,000	
Total Before/After School Programs	4,000		4,000	4,000	
Total Instruction	1,202,980	40,225	1,243,205	1,239,838	3,367
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	62,832	(2,277)	60,555	60,555	
Salaries of Family Liaisons/Comm Parent Inv. Spe	32,219	6,799	39,018	39,018	
Total Attendance and Social Work Services	95,051	4,522	99,573	99,573	
Health Services:					
Salaries	90,635	14,495	105,130	105,130	
Total Health Services	90,635	14,495	105,130	105,130	
Educational Media/Library Services:					
Salaries of Technology Coordinators	51,969	(51,969)			
Total Educational Media/Library Services	51,969	(51,969)			
Support Services – School Administration:					
Salaries of Secretarial and Clerical Assistants	26,039	89	26,128	26,128	
Other Purchased Services (400-500 series)	3,704	(3,704)			
Other Objects	1,500	(1,282)	218	218	
Total Support Services – School Administration	31,243	(4,897)	26,346	26,346	
Student Transportation Services:					
Contracted Services – Transportation (Other than Between Home and School) – Vendors					
	4,000	3,098	7,098	3,615	3,483
Total Student Transportation Services	4,000	3,098	7,098	3,615	3,483

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2015

School: Bruce Street	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Unallocated Benefits:					
Health Benefits	\$ 316,150		\$ 316,150	\$ 316,150	
Total Unallocated Benefits	316,150		316,150	316,150	
Total Undistributed Expenditures	589,048	\$ (34,751)	554,297	550,814	\$ 3,483
Total Expenditures - Current	1,792,028	5,474	1,797,502	1,790,652	6,850
Total Expenditures - School Based	1,792,028	5,474	1,797,502	1,790,652	6,850
Other Financing Sources:					
Transfers In	1,792,028	5,474	1,797,502	1,790,652	6,850
Total Other Financing Sources	1,792,028	5,474	1,797,502	1,790,652	6,850
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, 2015

School: Camden Street	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 160,342	\$ 24,560	\$ 184,902	\$ 184,902	
Grades 1- 5	926,739	(39,610)	887,129	887,129	
Grades 6-8	485,360	282,645	768,005	768,005	
Undistributed Instruction:					
Other Salaries of Instruction	65,556	2,055	67,611	67,611	
General Supplies	117,750	(110,778)	6,972	5,538	\$ 1,434
Other Objects	2,000	826	2,826		2,826
Total Regular Programs	1,757,747	159,698	1,917,445	1,913,185	4,260
Instruction - Special Education:					
Cognitive - Mild:					
Salaries of Teachers	52,586	2,776	55,362	55,362	
General Supplies	1,275	(25)	1,250	1,250	
Total Cognitive - Mild	53,861	2,751	56,612	56,612	
Learning and/or Language Disabilities:					
Salaries of Teachers	398,830	25,146	423,976	423,949	27
General Supplies	324	(324)			
Total Learning and/or Language Disabilities	399,154	24,822	423,976	423,949	27
Behavioral Disabilities:					
Salaries of Teachers	53,685	(1,297)	52,388	52,388	
Other Salaries of Instruction	165,389	(24,843)	140,546	140,546	
General Supplies	1,250	(1,250)			
Total Behavioral Disabilities	220,324	(27,390)	192,934	192,934	
Multiple Disabilities:					
Salaries of Teachers	103,670	(53,663)	50,007	50,007	
Other Salaries of Instruction	46,071	21,691	67,762	67,762	
General Supplies	920	(920)			
Total Multiple Disabilities	150,661	(32,892)	117,769	117,769	
Resource Room/Resource Center:					
Salaries of Teachers	593,135	(26,549)	566,586	566,586	
General Supplies	1,000	(1,000)			
Total Resource Room/Resource Center	594,135	(27,549)	566,586	566,586	
Autism:					
Salaries of Teachers	432,977	8,029	441,006	441,006	
Other Salaries of Instruction	180,864	22,119	202,983	202,983	
General Supplies	3,200	(3,200)			
Total Autism	617,041	26,948	643,989	643,989	
Total Special Education	2,035,176	(33,310)	2,001,866	2,001,839	27
Bilingual Education:					
Salaries of Teachers	480,921	(12,775)	468,146	468,146	
General Supplies	1,001	(1,001)			
Total Bilingual Education	481,922	(13,776)	468,146	468,146	

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2015

School: Camden Street	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
School Sponsored Co-curricular Activities:					
Salaries	\$ 15,834	\$ (2,315)	\$ 13,519	\$ 13,519	
Supplies and Materials	2,000	(2,000)			
Total School Sponsored Co-curricular Activities	17,834	(4,315)	13,519	13,519	
School Sponsored Athletics:					
Salaries	8,258		8,258	8,258	
Supplies and Materials	6,000	(3,205)	2,795	1,328	\$ 1,467
Total School Sponsored Athletics	14,258	(3,205)	11,053	9,586	1,467
Before/After School Programs:					
Salaries of Teachers	36,630	(36,630)			
Other Salaries for Instruction	-	8,064	8,064	8,064	
Total Before/After School Programs	36,630	(28,566)	8,064	8,064	
Other Supplemental/At-Risk Programs - Instruction:					
Purchased Professional & Technical Services		2,500	2,500		2,500
Total Other Supplemental/At-Risk Programs - Instruction		2,500	2,500		2,500
Total Instruction	4,343,567	79,026	4,422,593	4,414,339	8,254
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	103,632	(103,632)			
Salaries of Family Liaisons/Comm Parent Inv. Spe	32,219	7,889	40,108	40,108	
Supplies and Materials	450	(450)			
Total Attendance and Social Work Services	136,301	(96,193)	40,108	40,108	
Health Services:					
Salaries	87,216	16,070	103,286	103,286	
Supplies and Materials	1,200	(362)	838	838	
Total Health Services	88,416	15,708	104,124	104,124	
Guidance:					
Salaries of Other Professional Staff	168,330	(73,745)	94,585	94,585	
Supplies and Materials	548	(548)			
Total Guidance	168,878	(74,293)	94,585	94,585	
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	45,812	1	45,813	45,813	
Salaries of Secretarial and Clerical Assistants	48,858	(83)	48,775	48,775	
Salaries of Facilitators, Math & Literacy Coaches		7,972	7,972	7,972	
Other Objects	3,000	74	3,074	3,074	
Total Improvement of Instruction Services	97,670	7,964	105,634	105,634	
Instructional Staff Training Services:					
Purchased Professional -Education Services		6,664	6,664		6,664
Total Instructional Staff Training Services		6,664	6,664		6,664
Support Services - School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	243,033	15,300	258,333	258,333	
Salaries of Secretarial and Clerical Assistants	49,983	2,207	52,190	52,190	
Other Purchased Services (400-500 series)	22,000	(2,428)	19,572	18,066	1,506
Supplies and Materials	4,000	(3,141)	859	-	859
Other Objects	11,000	(4,562)	6,438	4,398	2,040

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2015

School: Camden Street	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Total Support Services -- School Administration	\$ 330,016	\$ 7,376	\$ 337,392	\$ 332,987	\$ 4,405
Security					
Salaries	125,669	5,880	131,549	131,549	
Total Security	125,669	5,880	131,549	131,549	
Student Transportation Services:					
Contracted Services --Transportation (Other than Between Home and School) -- Vendors	32,350	(20,907)	11,443	10,925	518
Total Student Transportation Services	32,350	(20,907)	11,443	10,925	518
Unallocated Benefits:					
Health Benefits	1,633,584		1,633,584	1,633,584	
Total Unallocated Benefits	1,633,584		1,633,584	1,633,584	
Total Undistributed Expenditures	2,612,884	(147,801)	2,465,083	2,453,496	11,587
Total Expenditures - Current	6,956,451	(68,775)	6,887,676	6,867,835	19,841
Total Expenditures - School Based	6,956,451	(68,775)	6,887,676	6,867,835	19,841
Other Financing Sources:					
Transfers In	6,956,451	(68,775)	6,887,676	6,867,835	19,841
Total Other Financing Sources	6,956,451	(68,775)	6,887,676	6,867,835	19,841
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, 2015

School: Central High	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Grades 9-12	\$ 4,025,334	\$ 81,811	\$ 4,107,145	\$ 4,105,364	\$ 1,781
Undistributed Instruction:					
Other Purchased Services	14,000	(13,615)	385	385	
General Supplies	93,603	(20,952)	72,651	56,598	16,053
Textbooks	44,750	3,853	48,603	29,594	19,009
Total Regular Programs	4,177,687	51,097	4,228,784	4,191,941	36,843
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	399,386	518	399,904	399,904	
Other Salaries of Instruction	22,400	(7,467)	14,933	14,933	
Total Learning and/or Language Disabilities	421,786	(6,949)	414,837	414,837	
Behavioral Disabilities:					
Salaries of Teachers	218,334	1,776	220,110	220,110	
Other Salaries of Instruction	33,951	(32,334)	1,617	1,617	
Total Behavioral Disabilities	252,285	(30,558)	221,727	221,727	
Resource Room/Resource Center:					
Salaries of Teachers	522,124	143,802	665,926	665,926	
Total Resource Room/Resource Center	522,124	143,802	665,926	665,926	
Autism:					
Salaries of Teachers	197,904	(25,757)	172,147	172,147	
Other Salaries of Instruction	164,108	(10,397)	153,711	153,711	
General Supplies	10,000	(10,000)			
Total Autism	372,012	(46,154)	325,858	325,858	
Total Special Education	1,568,207	60,141	1,628,348	1,628,348	
Bilingual Education:					
Salaries of Teachers	257,944	3,356	261,300	261,300	
Total Bilingual Education	257,944	3,356	261,300	261,300	
School Sponsored Co-curricular Activities:					
Salaries	60,425	(60,425)			
Total School Sponsored Co-curricular Activities	60,425	(60,425)			
School Sponsored Athletics:					
Salaries	179,157	102,971	282,128	282,103	25
Supplies and Materials	20,000	12,574	32,574	30,450	2,124
Other Objects	20,000	1,236	21,236	16,317	4,919
Total School Sponsored Athletics	219,157	116,781	335,938	328,870	7,068
Before/After School Programs:					
Salaries of Teachers	52,115	39,652	91,767	91,767	
Total Before/After School Programs	52,115	39,652	91,767	91,767	
Alternative Education Programs - Instruction:					
Purchased Professional & Technical Services	7,000	(7,000)			
Total Alternative Education Programs - Instruction	7,000	(7,000)			

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2015

School: Central High	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Other Supplemental/At-Risk Programs - Instruction:					
Purchased Professional & Technical Services	\$ 30,000	\$ (18,100)	\$ 11,900	\$ 10,025	\$ 1,875
Total Other Supplemental/At-Risk Programs - Instruction	30,000	(18,100)	11,900	10,025	1,875
Other Alternative Education Programs:					
General supplies		2,573	2,573	2,573	
Total Other Alternative Education Program		2,573	2,573	2,573	
Total Instruction	6,372,535	188,075	6,560,610	6,514,824	45,786
Undistributed Expenditures:					
Health Services:					
Salaries	784	13,212	13,996	13,996	
Supplies and Materials	600	(437)	163	163	
Total Health Services	1,384	12,775	14,159	14,159	
Guidance:					
Salaries of Other Professional Staff	459,229	87,126	546,355	546,355	
Salaries of Secretarial and Clerical Assistants	2,176	(2,176)			
Other Salaries	51,816	28,414	80,230	80,230	
Total Guidance	513,221	113,364	626,585	626,585	
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	383,968	(23,255)	360,713	360,713	
Salaries of Other Professional Staff	88,452	12,440	100,892	100,892	
Salaries of Secretarial and Clerical Assistants	96,472	6,422	102,894	102,894	
Other Salaries	57,697	(410)	57,287	57,287	
Total Improvement of Instruction Services	626,589	(4,803)	621,786	621,786	
Educational Media/Library Services:					
Salaries	76,201	27,378	103,579	103,579	
Salaries of Technology Coordinators	98,961	(98,961)			
Supplies and Materials	7,862	(1,647)	6,215	6,215	
Total Educational Media/Library Services	183,024	(73,230)	109,794	109,794	
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	509,845	82,553	592,398	592,398	
Salaries of Secretarial and Clerical Assistants	98,008	7,263	105,271	105,271	
Other Salaries	71,628	(71,628)			
Other Purchased Services (400-500 series)	16,000	(16,000)			
Supplies and Materials	3,000	(2,641)	359	359	
Other Objects	7,000	24,492	31,492	30,517	975
Total Support Services – School Administration	705,481	24,039	729,520	728,545	975
Security					
Salaries	282,432	(20,818)	261,614	261,614	
Total Security	282,432	(20,818)	261,614	261,614	

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2015

School: Central High	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Student Transportation Services:					
Contracted Services --Transportation (Other than Between Home and School) -- Vendors	\$ 17,000	\$ 8,412	\$ 25,412	\$ 22,669	\$ 2,743
Total Student Transportation Services	17,000	8,412	25,412	22,669	2,743
Unallocated Benefits:					
Health Benefits	1,837,905		1,837,905	1,837,905	
Total Unallocated Benefits	1,837,905		1,837,905	1,837,905	
Total Undistributed Expenditures	4,187,036	39,739	4,226,775	4,223,057	3,718
Total Expenditures - Current	10,559,571	227,814	10,787,385	10,737,881	49,504
Capital Outlay					
Equipment:					
Undistributed Expenditures:					
Other Support Services -- Students - Regular Operation & Maintenance services	5,700	(5,700)			
Total Equipment	5,700	(5,700)			
Transfer of Funds to Charter Schools					
Total Expenditures - School Based	10,565,271	222,114	10,787,385	10,737,881	49,504
Other Financing Sources:					
Transfers in	10,565,271	222,114	10,787,385	10,737,881	49,504
Total Other Financing Sources	10,565,271	222,114	10,787,385	10,737,881	49,504
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, 2015

School: Chancellor Avenue	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 175,733	\$ (8,049)	\$ 167,684	\$ 167,684	
Grades 1- 5	1,154,116	364,271	1,518,387	1,518,289	\$ 98
Grades 6-8	286,976	27,873	314,849	314,849	
Undistributed Instruction:					
Other Salaries of Instruction	94,069	3,749	97,818	97,818	
Purchased Professional & Educational Services		54,600	54,600	52,615	1,985
Purchased Technical Services	10,900	(4,000)	6,900	6,900	
General Supplies	240,869	(92,405)	148,464	136,630	11,834
Textbooks	4,000	(4,000)			
Other Objects	15,000	(7,700)	7,300		7,300
Total Regular Programs	1,981,663	334,339	2,316,002	2,294,785	21,217
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	632,476	87,393	719,869	719,869	
General Supplies	1,800	(1,800)			
Total Learning and/or Language Disabilities	634,276	85,593	719,869	719,869	
Behavioral Disabilities:					
Salaries of Teachers	51,485	(52,235)			
Other Salaries of Instruction	12,121	21,719	33,090	33,090	
Total Behavioral Disabilities	63,606	(30,516)	33,090	33,090	
Multiple Disabilities:					
Salaries of Teachers	52,586	2,776	55,362	55,362	
Total Multiple Disabilities	52,586	2,776	55,362	55,362	
Resource Room/Resource Center:					
Salaries of Teachers	74,272	(54,334)	19,938	19,938	
General Supplies	800	(800)			
Total Resource Room/Resource Center	75,072	(55,134)	19,938	19,938	
Total Special Education	825,540	2,719	828,259	828,259	
School Sponsored Co-curricular Activities:					
Salaries	18,252	1,789	20,041	20,041	
Total School Sponsored Co-curricular Activities	18,252	1,789	20,041	20,041	
School Sponsored Athletics:					
Salaries	11,810		11,810	11,810	
Total School Sponsored Athletics	11,810		11,810	11,810	
Before/After School Programs:					
Salaries of Teachers	66,600	(17,419)	49,181	49,181	
Other Salaries for Instruction		20,140	20,140	20,140	
Total Before/After School Programs	66,600	2,721	69,321	69,321	
Other Supplemental/At-Risk Programs - Instruction:					
Salaries of Reading Specialists					
Purchased Professional & Technical Services	27,500	(3,000)	24,500	24,500	
Total Other Supplemental/At-Risk Programs - Instruction	27,500	(3,000)	24,500	24,500	
Total Instruction	2,931,365	338,568	3,269,933	3,248,716	21,217

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2015

School: Chancellor Avenue

Expenditures

Current:

Undistributed Expenditures:

Attendance and Social Work Services:

	Original Budget	Transfers	Final Budget	Expenditures	Variance
Salaries	\$ 96,675	\$ 454	\$ 97,129	\$ 97,129	
Salaries of Family Liaisons/Comm Parent Inv. Spe	33,967	(8,804)	25,163	25,163	
Total Attendance and Social Work Services	130,642	(8,350)	122,292	122,292	

Health Services:

Salaries	96,236	9,483	105,719	105,719	
Supplies and Materials	800	60	860	554	\$ 306
Total Health Services	97,036	9,543	106,579	106,273	306

Guidance:

Salaries of Other Professional Staff	64,252	10,405	74,657	74,657	
Other Salaries		116,470	116,470	116,470	
Supplies and Materials	750	(750)			
Total Guidance	65,002	126,125	191,127	191,127	

Improvement of Instruction Services:

Salaries of Supervisors of Instruction	94,748	(11,250)	83,498	83,498	
Salaries of Secretarial and Clerical Assistants	49,099	(7,684)	41,415	41,415	
Salaries of Facilitators, Math & Literacy Coaches		15,799	15,799	15,799	
Other Objects	4,000	(1,806)	2,194	2,194	
Total Improvement of Instruction Services	147,847	(4,941)	142,906	142,906	

Educational Media/Library Services:

Salaries of Technology Coordinators	58,545	(58,545)			
Total Educational Media/Library Services	58,545	(58,545)			

Support Services – School Administration:

Salaries of Principals/Assistant Principals/Program Directors	291,969	40,635	332,604	332,604	
Salaries of Secretarial and Clerical Assistants	51,019	923	51,942	51,942	
Other Purchased Services (400-500 series)	11,000	(1,636)	9,364	8,113	1,251
Supplies and Materials	4,500	(3,000)	1,500	1,500	
Other Objects	1,500	(1,000)	500	500	
Total Support Services – School Administration	359,988	35,922	395,910	394,659	1,251

Security

Salaries	173,532	3,001	176,533	176,533	
Total Security	173,532	3,001	176,533	176,533	

Student Transportation Services:

Contracted Services – Transportation (Other than Between Home and School) – Vendors	12,000	2,497	14,497	7,845	6,652
Total Student Transportation Services	12,000	2,497	14,497	7,845	6,652

Unallocated Benefits:

Health Benefits	1,221,581		1,221,581	1,221,581	
Total Unallocated Benefits	1,221,581		1,221,581	1,221,581	

Total Undistributed Expenditures

	2,266,173	105,252	2,371,425	2,363,216	8,209
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Total Expenditures - Current

	5,197,538	443,820	5,641,358	5,611,932	29,426
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Total Expenditures - School Based

	5,197,538	443,820	5,641,358	5,611,932	29,426
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Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2015

School: Chancellor Avenue	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Other Financing Sources:					
Transfers In	\$ 5,197,538	\$ 443,820	\$ 5,641,358	\$ 5,611,932	\$ 29,426
Total Other Financing Sources	5,197,538	443,820	5,641,358	5,611,932	29,426
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, 2015

School: Cleveland Avenue	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 117,060	\$ 74,750	\$ 191,810	\$ 191,810	
Grades 1- 5	1,195,549	23,735	1,219,284	1,219,284	
Grades 6-8	259,535	(34,584)	224,951	224,933	\$ 18
Undistributed Instruction:					
Other Salaries of Instruction	93,907	45,635	139,542	139,542	
Purchased Technical Services	15,000	(15,000)			
Other Purchased Services	14,000	(13,836)	164	164	
General Supplies	57,527	(16,527)	41,000	39,451	1,549
Textbooks	19,000	(5,681)	13,319	5,013	8,306
Other Objects	6,000	(582)	5,418	4,069	1,349
Total Regular Programs	1,777,578	57,910	1,835,488	1,824,266	11,222
Instruction - Special Education:					
Cognitive - Mild:					
Salaries of Teachers	225,959	(43,855)	182,104	182,104	
General Supplies	400	(400)			
Textbooks	1,200	368	1,568	1,568	
Total Cognitive - Mild	227,559	(43,887)	183,672	183,672	
Learning and/or Language Disabilities:					
Salaries of Teachers	59,485	19,416	78,901	78,901	
General Supplies	400	(400)			
Textbooks	4,200	(4,200)			
Total Learning and/or Language Disabilities	64,085	14,816	78,901	78,901	
Resource Room/Resource Center:					
Salaries of Teachers	173,328	(50,508)	122,820	122,820	
General Supplies	400	(400)			
Total Resource Room/Resource Center	173,728	(50,908)	122,820	122,820	
Total Special Education	465,372	(79,979)	385,393	385,393	
School Sponsored Athletics:					
Salaries	8,258	3,642	11,900	11,875	25
Purchased Services (300-500 series)	33,500	(30,000)	3,500	2,730	770
Total School Sponsored Athletics	41,758	(26,358)	15,400	14,605	795
Before/After School Programs:					
Salaries of Teachers	59,200	(40,859)	18,341	18,333	8
Total Before/After School Programs	59,200	(40,859)	18,341	18,333	8
Other Supplemental/At-Risk Programs - Instruction:					
Purchased Professional & Technical Services	27,500	(500)	27,000	27,000	
Total Other Supplemental/At-Risk Programs - Instruction	27,500	(500)	27,000	27,000	
Total Instruction	2,371,408	(89,786)	2,281,622	2,269,597	12,025
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	62,417	1,715	64,132	64,132	
Salaries of Family Liaisons/Comm Parent Inv. Spe	32,219	2,965	35,184	35,184	
Supplies and Materials	500	(500)			
Total Attendance and Social Work Services	95,136	4,180	99,316	99,316	

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2015

School: Cleveland Avenue

	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Health Services:					
Salaries	\$ 95,931	\$ 8,676	\$ 104,607	\$ 104,607	
Supplies and Materials	600	(277)	323	226	\$ 97
Total Health Services	96,531	8,399	104,930	104,833	97
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	54,115	1	54,116	54,116	
Salaries of Secretarial and Clerical Assistants	52,056	(8,726)	43,330	43,330	
Supplies and Materials	4,125	(4,125)			
Other Objects	3,000	(3,000)			
Total Improvement of Instruction Services	113,296	(15,850)	97,446	97,446	
Educational Media/Library Services:					
Salaries of Technology Coordinators	88,671	(88,671)			
Total Educational Media/Library Services	88,671	(88,671)			
Instructional Staff Training Services:					
Purchased Professional - Education Services	7,000	(7,000)			
Supplies and Materials	1,500	(1,500)			
Total Instructional Staff Training Services	8,500	(8,500)			
Support Services - School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	292,053	35,596	327,649	327,649	
Salaries of Secretarial and Clerical Assistants	53,136	(5,973)	47,163	47,163	
Other Salaries	400	(400)			
Purchased Professional and Technical Services	2,783	(2,783)			
Other Purchased Services (400-500 series)	1,500	(1,500)			
Supplies and Materials	11,500	(4,420)	7,080	7,039	41
Other Objects	15,994	(14,474)	1,520	1,198	322
Total Support Services - School Administration	377,366	6,046	383,412	383,049	363
Security					
Salaries	116,931	7,013	123,944	123,944	
General Supplies	300	(300)			
Total Security	117,231	6,713	123,944	123,944	
Student Transportation Services:					
Contracted Services - Transportation (Other than Between Home and School) - Vendors	8,000	(1,620)	6,380	5,862	518
Total Student Transportation Services	8,000	(1,620)	6,380	5,862	518
Unallocated Benefits:					
Health Benefits	766,048		766,048	766,048	
Total Unallocated Benefits	766,048		766,048	766,048	
Total Undistributed Expenditures	1,670,779	(89,303)	1,581,476	1,580,498	978
Total Expenditures - Current	4,042,187	(179,089)	3,863,098	3,850,095	13,003
Capital Outlay					
Equipment:					
Special Education - Instruction:					
Resource Room/Resource Center	55,000	(25,926)	29,074	29,074	
Total Equipment	55,000	(25,926)	29,074	29,074	

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2015

School: Cleveland Avenue	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Transfer of Funds to Charter Schools					
Total Expenditures - School Based	\$ 4,097,187	\$ (205,015)	\$ 3,892,172	\$ 3,879,169	\$ 13,003
Other Financing Sources:					
Transfers In	4,097,187	(205,015)	3,892,172	3,879,169	13,003
Total Other Financing Sources	4,097,187	(205,015)	3,892,172	3,879,169	13,003
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, 2015

School: Dr. E. Alma Flagg	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 106,388	\$ (24,500)	\$ 81,888	\$ 81,888	
Grades 1- 5	754,942	93,373	848,315	848,308	\$ 7
Grades 6-8	876,440	(167,796)	708,644	708,644	
Undistributed Instruction:					
Other Salaries of Instruction	33,951	(16)	33,935	33,935	
General Supplies	40,358	(12,338)	28,020	27,309	711
Textbooks	10,000	(10,000)			
Other Objects	3,760	(3,760)			
Total Regular Programs	1,825,839	(125,037)	1,700,802	1,700,084	718
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	118,400	2,377	120,777	120,777	
General Supplies	4,350	(1,533)	2,817	2,817	
Other Objects	380	(380)			
Total Learning and/or Language Disabilities	123,130	464	123,594	123,594	
Resource Room/Resource Center:					
Salaries of Teachers	99,444	(3,218)	96,226	96,226	
Total Resource Room/Resource Center	99,444	(3,218)	96,226	96,226	
Total Special Education	222,574	(2,754)	219,820	219,820	
Bilingual Education:					
Salaries of Teachers	296,832	(180,167)	116,665	116,665	
Other Salaries of Instruction	34,509	1,078	35,587	35,587	
General Supplies	6,000	5,987	11,987	2,287	9,700
Textbooks	5,000	(5,000)			
Other Objects	730	(730)			
Total Bilingual Education	343,071	(178,832)	164,239	154,539	9,700
School Sponsored Co-curricular Activities:					
Salaries	2,621	2,729	5,350	5,350	
Total School Sponsored Co-curricular Activities	2,621	2,729	5,350	5,350	
School Sponsored Athletics:					
Salaries	8,258	700	8,958	8,958	
Total School Sponsored Athletics	8,258	700	8,958	8,958	
Before/After School Programs:					
Salaries of Teachers	26,048	6,057	32,105	32,105	
Total Before/After School Programs	26,048	6,057	32,105	32,105	
Total Instruction	2,428,411	(297,137)	2,131,274	2,120,856	10,418
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	96,675	(3,624)	93,051	93,051	
Salaries of Family Liaisons/Comm Parent Inv. Spo	33,951	(2,601)	31,350	31,350	
Supplies and Materials	1,000	(5)	995	497	498
Total Attendance and Social Work Services	131,626	(6,230)	125,396	124,898	498

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2015

School: Dr. E. Alma Flagg

	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Health Services:					
Salaries	\$ 90,717	\$ 1,891	\$ 92,608	\$ 92,608	
Supplies and Materials	1,000	81	1,081	1,081	
Total Health Services	91,717	1,972	93,689	93,689	
Guidance:					
Salaries of Other Professional Staff	103,073	(38,332)	64,741	64,741	
Total Guidance	103,073	(38,332)	64,741	64,741	
Improvement of Instruction Services:					
Salaries of Facilitators, Math & Literacy Coaches	62,877	40,347	103,224	103,224	
Purchased Professional -Education Services	10,000	(10,000)			
Other Objects	4,000	(179)	3,821	3,821	
Total Improvement of Instruction Services	76,877	30,168	107,045	107,045	
Instructional Staff Training Services:					
Purchased Professional -Education Services	10,434	(9,639)	795	795	
Total Instructional Staff Training Services	10,434	(9,639)	795	795	
Support Services - School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	164,582	(25,097)	139,485	139,485	
Salaries of Secretarial and Clerical Assistants	24,212	993	25,205	25,205	
Other Salaries	71,628	(51,451)	20,177	20,177	
Other Purchased Services (400-500 series)	11,415	9,340	20,755	10,377	\$ 10,378
Supplies and Materials	5,000	(4,465)	535	368	167
Other Objects	2,500	(1,781)	719	719	
Total Support Services - School Administration	279,337	(72,461)	206,876	196,331	10,545
Security					
Salaries	81,018	2,962	83,980	83,980	
Total Security	81,018	2,962	83,980	83,980	
Student Transportation Services:					
Contracted Services -Transportation (Other than Between Home and School) - Vendors	5,000	(2,220)	2,780	2,780	
Total Student Transportation Services	5,000	(2,220)	2,780	2,780	
Unallocated Benefits:					
Health Benefits	791,395		791,395	791,395	
Total Unallocated Benefits	791,395		791,395	791,395	
Total Undistributed Expenditures	1,570,477	(93,780)	1,476,697	1,465,654	11,043
Total Expenditures - Current	3,998,888	(390,917)	3,607,971	3,586,510	21,461
Total Expenditures - School Based	3,998,888	(390,917)	3,607,971	3,586,510	21,461
Other Financing Sources:					
Transfers In	3,998,888	(390,917)	3,607,971	3,586,510	21,461
Total Other Financing Sources	3,998,888	(390,917)	3,607,971	3,586,510	21,461

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2015

School: Dr. E. Alma Flagg

Expenditures

Current:

Excess (Deficiency) of Other Financing Sources

Over (Under) Expenditures and Other Financing (Uses)

Fund Balances, July 1

Fund Balances, June 30

	Original Budget	Transfers	Final Budget	Expenditures	Variance
	-	-	-	-	-
	-	-	-	-	-
	\$ -	\$ -	\$ -	\$ -	\$ -

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2015

School: Dr. William Horton	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 215,768	\$ 16,719	\$ 232,487	\$ 232,487	
Grades 1- 5	1,825,186	(532,781)	1,292,405	1,292,405	
Grades 6-8	819,647	226,700	1,046,347	1,046,304	\$ 43
Undistributed Instruction:					
Other Salaries of Instruction	101,112	3,469	104,581	104,581	
General Supplies	55,406	25,121	80,527	76,190	4,337
Textbooks	28,000	(28,000)			
Other Objects	2,999	(2,999)			
Total Regular Programs	3,048,118	(291,771)	2,756,347	2,751,967	4,380
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	58,433	39,886	98,319	98,319	
General Supplies	1,500	(1,500)			
Textbooks	4,000	(4,000)			
Total Learning and/or Language Disabilities	63,933	34,386	98,319	98,319	
Behavioral Disabilities:					
Salaries of Teachers	123,322	(69,549)	53,773	53,773	
Other Salaries of Instruction	32,778	(22,983)	9,795	9,795	
Total Behavioral Disabilities	156,100	(92,532)	63,568	63,568	
Resource Room/Resource Center:					
Salaries of Teachers	376,993	48,169	425,162	425,162	
Total Resource Room/Resource Center	376,993	48,169	425,162	425,162	
Total Special Education	597,026	(9,977)	587,049	587,049	
Bilingual Education:					
Salaries of Teachers	832,732	(227,343)	605,389	605,389	
Other Salaries of Instruction	32,941	(9,013)	23,928	23,928	
Textbooks	3,500	(3,500)			
Total Bilingual Education	869,173	(239,856)	629,317	629,317	
School Sponsored Co-curricular Activities:					
Salaries	12,591	(4,541)	8,050	8,050	
Total School Sponsored Co-curricular Activities	12,591	(4,541)	8,050	8,050	
School Sponsored Athletics:					
Salaries	8,258	(8,258)			
Total School Sponsored Athletics	8,258	(8,258)			
Before/After School Programs:					
Salaries of Teachers	16,650	(16,650)			
Total Before/After School Programs	16,650	(16,650)			
Total Instruction	4,551,816	(571,053)	3,980,763	3,976,383	4,380

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2015

School: Dr. William Horton

	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	\$ 96,675	\$ 454	\$ 97,129	\$ 97,129	
Salaries of Family Liaisons/Comm Parent Inv. Spe	34,509	1,312	35,821	35,821	
Total Attendance and Social Work Services	131,184	1,766	132,950	132,950	
Health Services:					
Salaries	94,237	1,310	95,547	95,547	
Supplies and Materials	600	(600)			
Total Health Services	94,837	710	95,547	95,547	
Guidance:					
Supplies and Materials	185	(185)			
Total Guidance	185	(185)			
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	221,744	(93,295)	128,449	128,449	
Salaries of Secretarial and Clerical Assistants	74,072	(7,000)	67,072	67,072	
Salaries of Facilitators, Math & Literacy Coaches		133,661	133,661	133,661	
Other Objects	5,000	(2,969)	2,031	1,000	\$ 1,031
Total Improvement of Instruction Services	300,816	30,397	331,213	330,182	1,031
Educational Media/Library Services:					
Salaries	58,579	20,875	79,454	79,454	
Total Educational Media/Library Services	58,579	20,875	79,454	79,454	
Instructional Staff Training Services:					
Purchased Professional –Education Services	61,836	(61,836)			
Total Instructional Staff Training Services	61,836	(61,836)			
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	264,074	(20,382)	243,692	243,692	
Salaries of Secretarial and Clerical Assistants	51,814	(7,375)	44,439	44,439	
Other Purchased Services (400-500 series)		680	680	680	
Supplies and Materials	10,000	712	10,712	9,724	988
Other Objects	2,804	(83)	2,721	2,721	
Total Support Services – School Administration	328,692	(26,448)	302,244	301,256	988
Security					
Salaries	77,054	778	77,832	77,832	
General Supplies	2,100	414	2,514		2,514
Total Security	79,154	1,192	80,346	77,832	2,514
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors					
	7,000	(3,914)	3,086		3,086
Total Student Transportation Services	7,000	(3,914)	3,086		3,086
Unallocated Benefits:					
Health Benefits	1,217,613		1,217,613	1,217,613	
Total Unallocated Benefits	1,217,613		1,217,613	1,217,613	

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2015

School: Dr. William Horton

	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Total Undistributed Expenditures	\$ 2,279,896	\$ (37,443)	\$ 2,242,453	\$ 2,234,834	\$ 7,619
Total Expenditures - Current	6,831,712	(608,496)	6,223,216	6,211,217	11,999
Total Expenditures - School Based	6,831,712	(608,496)	6,223,216	6,211,217	11,999
Other Financing Sources:					
Transfers In	6,831,712	(608,496)	6,223,216	6,211,217	11,999
Total Other Financing Sources	6,831,712	(608,496)	6,223,216	6,211,217	11,999
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, 2015

School: Eagle Academy	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Grades 6-8	\$ 780,881	\$ 198,778	\$ 979,659	\$ 979,659	
Undistributed Instruction:					
Other Salaries of Instruction		1,372	1,372	1,372	
Other Purchased Services	26,770	(18,811)	7,959	5,109	\$ 2,850
General Supplies	32,800	(14,360)	18,440	14,301	4,139
Textbooks	6,267	(6,267)			
Other Objects	3,519	(2,699)	820		820
Total Regular Programs	850,237	158,013	1,008,250	1,000,441	7,809
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	145,149	19,368	164,517	164,517	
Total Learning and/or Language Disabilities	145,149	19,368	164,517	164,517	
Behavioral Disabilities:					
Other Salaries of Instruction	55,488	(53,192)	2,296	2,296	
Total Behavioral Disabilities	55,488	(53,192)	2,296	2,296	
Resource Room/Resource Center:					
Salaries of Teachers	54,865	2,879	57,744	57,744	
Total Resource Room/Resource Center	54,865	2,879	57,744	57,744	
Total Special Education	255,502	(30,945)	224,557	224,557	
Bilingual Education:					
Other Salaries of Instruction		42,262	42,262	42,262	
Total Bilingual Education		42,262	42,262	42,262	
School Sponsored Co-curricular Activities:					
Salaries		1,200	1,200	1,200	
Supplies and Materials	7,700	(7,700)			
Total School Sponsored Co-curricular Activities	7,700	(6,500)	1,200	1,200	
School Sponsored Athletics:					
Salaries		3,970	3,970	3,970	
Supplies and Materials	6,438	(6,438)			
Total School Sponsored Athletics	6,438	(2,468)	3,970	3,970	
Before/After School Programs:					
Salaries of Teachers	3,280	12,146	15,426	15,426	
Total Before/After School Programs	3,280	12,146	15,426	15,426	
Other Supplemental/At-Risk Programs - Instruction:					
Purchased Professional & Technical Services	2,000	(2,000)			
Total Other Supplemental/At-Risk Programs - Instruction	2,000	(2,000)			
Total Instruction	1,125,157	170,508	1,295,665	1,287,856	7,809

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2015

School: Eagle Academy

	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	\$ 118,956	\$ (21,077)	\$ 97,879	\$ 97,879	
Salaries of Family Liaisons/Comm Parent Inv. Spe	32,219	5,364	37,583	37,583	
Total Attendance and Social Work Services	151,175	(15,713)	135,462	135,462	
Health Services:					
Salaries	46,020	(16,021)	29,999	29,999	
Total Health Services	46,020	(16,021)	29,999	29,999	
Instructional Staff Training Services:					
Purchased Professional –Education Services		54,130	54,130	50,250	\$ 3,880
Supplies and Materials	1,800	(1,800)			
Other Objects	4,950	(131)	4,819	2,839	1,980
Total Instructional Staff Training Services	6,750	52,199	58,949	53,089	5,860
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	180,970	3,081	184,051	184,051	
Salaries of Secretarial and Clerical Assistants	62,357	7,595	69,952	69,952	
Other Salaries	73,300	(400)	72,900	72,900	
Supplies and Materials	4,707	(4,707)			
Other Objects	3,400	(1,250)	2,150	2,150	
Total Support Services – School Administration	324,734	4,319	329,053	329,053	
Student Transportation Services:					
Contracted Services –Transportation (Other than					
Between Home and School) – Vendors					
	3,185	(1,731)	1,454	849	605
Total Student Transportation Services	3,185	(1,731)	1,454	849	605
Unallocated Benefits:					
Health Benefits	470,737		470,737	470,737	
Total Unallocated Benefits	470,737		470,737	470,737	
Total Undistributed Expenditures	1,002,601	23,053	1,025,654	1,019,189	6,465
Total Expenditures - Current	2,127,758	193,561	2,321,319	2,307,045	14,274
Capital Outlay					
Equipment:					
Regular Programs - Instruction:					
Grades 6-8	10,800	(10,800)			
Total Equipment	10,800	(10,800)			
Total Expenditures - School Based	2,138,558	182,761	2,321,319	2,307,045	14,274
Other Financing Sources:					
Transfers In	2,138,558	182,761	2,321,319	2,307,045	14,274
Total Other Financing Sources	2,138,558	182,761	2,321,319	2,307,045	14,274

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2015

School: Eagle Academy	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
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, 2015

School: East Side High	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Grades 9-12	\$ 6,136,853	\$ (208,887)	\$ 5,927,966	\$ 5,924,645	\$ 3,321
Undistributed Instruction:					
General Supplies	155,665	56,383	212,048	194,408	17,640
Textbooks	60,000	(23,993)	36,007	36,007	
Other Objects	55,000	(35,004)	19,996	19,996	
Total Regular Programs	6,407,518	(211,501)	6,196,017	6,175,056	20,961
Instruction - Special Education:					
Cognitive - Mild:					
Salaries of Teachers	103,073	(1,562)	101,511	101,511	
Total Cognitive - Mild	103,073	(1,562)	101,511	101,511	
Cognitive - Moderate:					
General Supplies	1,000	(250)	750	750	
Other Objects	7,500	(2,304)	5,196	5,196	
Total Cognitive - Moderate	8,500	(2,554)	5,946	5,946	
Learning and/or Language Disabilities:					
Salaries of Teachers	246,968	8,976	255,944	255,944	
General Supplies	1,000	(1,000)			
Total Learning and/or Language Disabilities	247,968	7,976	255,944	255,944	
Behavioral Disabilities:					
Salaries of Teachers	536,162	(47,214)	488,948	488,948	
Total Behavioral Disabilities	536,162	(47,214)	488,948	488,948	
Resource Room/Resource Center:					
Salaries of Teachers	399,581	(99,959)	299,622	299,622	
General Supplies	5,000	(76)	4,924	4,924	
Total Resource Room/Resource Center	404,581	(100,035)	304,546	304,546	
Total Special Education	1,300,284	(143,389)	1,156,895	1,156,895	
Bilingual Education:					
Salaries of Teachers	1,154,851	16,535	1,171,386	1,171,386	
General Supplies	7,823	(6,105)	1,718		1,718
Total Bilingual Education	1,162,674	10,430	1,173,104	1,171,386	1,718
School Sponsored Co-curricular Activities:					
Salaries	144,536	(134,099)	10,437	10,437	
Supplies and Materials	12,000	(12,000)			
Other Objects	34,000		34,000	34,000	
Total School Sponsored Co-curricular Activities	190,536	(146,099)	44,437	44,437	
School Sponsored Athletics:					
Salaries	379,888	15,811	395,699	395,699	
Supplies and Materials	120,000	(11,041)	108,959	87,682	21,277
Other Objects	35,000		35,000	35,000	
Total School Sponsored Athletics	534,888	4,770	539,658	518,381	21,277

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2015

School: East Side High	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Before/After School Programs:					
Salaries of Teachers	\$ 176,224	\$ 121,430	\$ 297,654	\$ 297,654	
Total Before/After School Programs	176,224	121,430	297,654	297,654	
Alternative Education Programs - Instruction:					
Purchased Professional & Technical Services	65,000	(1,000)	64,000	32,000	\$ 32,000
Supplies and Materials	15,000	14,628	29,628	29,628	
Total Alternative Education Programs - Instruction	80,000	13,628	93,628	61,628	32,000
Other Supplemental/At-Risk Programs - Instruction:					
Purchased Professional & Technical Services	126,000	(17,229)	108,771	83,771	25,000
Total Other Supplemental/At-Risk Programs - Instruction	126,000	(17,229)	108,771	83,771	25,000
Total Instruction	9,978,124	(367,960)	9,610,164	9,509,208	100,956
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	90,393	5,853	96,246	96,246	
Salaries of Family Liaisons/Comm Parent Inv. Spe	93,662	(51,454)	42,208	42,208	
Supplies and Materials	750	(750)			
Total Attendance and Social Work Services	184,805	(46,351)	138,454	138,454	
Health Services:					
Salaries	184,916	24,701	209,617	209,617	
Supplies and Materials	3,000	(752)	2,248	2,248	
Total Health Services	187,916	23,949	211,865	211,865	
Guidance:					
Salaries of Other Professional Staff	571,289	1,659	572,948	572,948	
Salaries of Secretarial and Clerical Assistants	47,794	1,211	49,005	49,005	
Supplies and Materials	6,000	(850)	5,150	5,149	1
Total Guidance	625,083	2,020	627,103	627,102	1
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	435,818	(54,028)	381,790	381,790	
Salaries of Other Professional Staff	88,452	(1)	88,451	88,451	
Salaries of Secretarial and Clerical Assistants	105,647	18,208	123,855	123,855	
Other Salaries	77,633	(24,081)	53,552	53,552	
Salaries of Facilitators, Math & Literacy Coaches	323,812	101,848	425,660	425,660	
Other Purchased Services	1,000	(1,000)			
Other Objects	6,000	(840)	5,160	5,160	
Total Improvement of Instruction Services	1,038,362	40,106	1,078,468	1,078,468	
Educational Media/Library Services:					
Salaries	101,651	(1,057)	100,594	100,594	
Salaries of Technology Coordinators	57,749	(57,749)			
Supplies and Materials	6,100	(942)	5,158	5,158	
Total Educational Media/Library Services	165,500	(59,748)	105,752	105,752	

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2015

School: East Side High	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Instructional Staff Training Services:					
Purchased Professional – Education Services	\$ 40,000	\$ (2,704)	\$ 37,296	\$ 37,296	
Supplies and Materials	10,000	(1,747)	8,253	8,253	
Total Instructional Staff Training Services	50,000	(4,451)	45,549	45,549	
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	585,139	23,639	608,778	608,622	\$ 156
Salaries of Secretarial and Clerical Assistants	109,503	19,073	128,576	128,576	
Other Salaries	166,966	65,315	232,281	232,281	
Other Purchased Services (400-500 series)	111,159	(5,960)	105,199	83,927	21,272
Supplies and Materials	50,000	3,907	53,907	53,501	406
Other Objects	40,000	(13,858)	26,142	18,622	7,520
Total Support Services – School Administration	1,062,767	92,116	1,154,883	1,125,529	29,354
Security					
Salaries	281,389	(12,781)	268,608	268,608	
General Supplies	22,000	(2,023)	19,977	18,068	1,909
Total Security	303,389	(14,804)	288,585	286,676	1,909
Student Transportation Services:					
Contracted Services – Transportation (Other than Between Home and School) – Vendors	30,000	12,900	42,900	41,937	963
Total Student Transportation Services	30,000	12,900	42,900	41,937	963
Unallocated Benefits:					
Health Benefits	2,894,960		2,894,960	2,894,960	
Total Unallocated Benefits	2,894,960		2,894,960	2,894,960	
Total Undistributed Expenditures	6,542,782	45,737	6,588,519	6,556,292	32,227
Total Expenditures - Current	16,520,906	(322,223)	16,198,683	16,065,500	133,183
Capital Outlay					
Equipment:					
Regular Programs - Instruction:					
Grades 9-12	25,000	17,163	42,163	39,002	3,161
Total Equipment	25,000	17,163	42,163	39,002	3,161
Total Expenditures - School Based	16,545,906	(305,060)	16,240,846	16,104,502	136,344
Other Financing Sources:					
Transfers In	16,545,906	(305,060)	16,240,846	16,104,502	136,344
Total Other Financing Sources	16,545,906	(305,060)	16,240,846	16,104,502	136,344
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, 2015

School: Elliott Street

Expenditures

Current:

Instruction - regular programs:

Salaries of Teachers:

Kindergarten

\$ 286,087 \$ (15,905) \$ 270,182 \$ 270,182

Grades 1- 5

1,028,103 192,716 1,220,819 1,220,819

Undistributed Instruction:

Other Salaries of Instruction

99,381 1,644 101,025 101,025

General Supplies

41,621 1,903 43,524 39,679 \$ 3,845

Textbooks

3,000 (3,000)

Other Objects

5,640 (237) 5,403 4,544 859

Total Regular Programs

1,463,832 177,121 1,640,953 1,636,249 4,704

Instruction - Special Education:

Learning and/or Language Disabilities:

Salaries of Teachers

51,816 45,003 96,819 96,819

Total Learning and/or Language Disabilities

51,816 45,003 96,819 96,819

Resource Room/Resource Center:

Salaries of Teachers

110,283 865 111,148 111,148

General Supplies

1,000 (512) 488 488

Total Resource Room/Resource Center

111,283 353 111,636 111,636

Total Special Education

163,099 45,356 208,455 208,455

Bilingual Education:

Salaries of Teachers

721,324 (158,633) 562,691 562,691

Other Salaries of Instruction

33,662 409 34,071 34,071

General Supplies

1,000 (419) 581 581

Textbooks

800 (800)

Other Objects

660 (660)

Total Bilingual Education

757,446 (160,103) 597,343 597,343

Before/After School Programs:

Salaries of Teachers

14,210 (14,210)

Other Salaries for Instruction

6,400 4,409 10,809 10,809

Total Before/After School Programs

20,610 (9,801) 10,809 10,809

Other Supplemental/At-Risk Programs - Instruction:

Salaries of Reading Specialists

97,816 (97,816)

Purchased Professional & Technical Services

97,816 (97,816)

Total Other Supplemental/At-Risk Programs - Instruction

97,816 (97,816)

Total Instruction

2,502,803 (45,243) 2,457,560 2,452,856 4,704

Undistributed Expenditures:

Attendance and Social Work Services:

Salaries of Family Liaisons/Comm Parent Inv. Spe

32,219 1,263 33,482 33,482

Total Attendance and Social Work Services

32,219 1,263 33,482 33,482

Health Services:

Salaries

155,583 32,078 187,661 187,661

Supplies and Materials

2,000 (1,019) 981 920 61

Total Health Services

157,583 31,059 188,642 188,581 61

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2015

School: Elliott Street	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Guidance:					
Salaries of Other Professional Staff	\$ 189,668	\$ 39,141	\$ 228,809	\$ 228,809	
Other Objects	2,000	(2,000)			
Total Guidance	191,668	37,141	228,809	228,809	
Improvement of Instruction Services:					
Salaries of Secretarial and Clerical Assistants	53,646	(844)	52,802	52,802	
Salaries of Facilitators, Math & Literacy Coaches	53,086	66,547	119,633	119,633	
Other Objects	4,000	640	4,640	4,640	
Total Improvement of Instruction Services	110,732	66,343	177,075	177,075	
Educational Media/Library Services:					
Salaries of Technology Coordinators	101,019	(101,019)			
Total Educational Media/Library Services	101,019	(101,019)			
Instructional Staff Training Services:					
Supplies and Materials	1,200	(1,200)			
Total Instructional Staff Training Services	1,200	(1,200)			
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	115,460	20,199	135,659	135,659	
Salaries of Secretarial and Clerical Assistants	56,286	10,225	66,511	66,511	
Other Salaries	93,765	28,979	122,744	122,744	
Other Purchased Services (400-500 series)	4,000	1,489	5,489	423	\$ 5,066
Supplies and Materials	4,000	2,725	6,725	5,471	1,254
Other Objects	1,740	679	2,419	2,119	300
Total Support Services – School Administration	275,251	64,296	339,547	332,927	6,620
Security					
Salaries	83,880	2,782	86,662	86,662	
Total Security	83,880	2,782	86,662	86,662	
Student Transportation Services:					
Contracted Services – Transportation (Other than Between Home and School) – Vendors	6,500	180	6,680	5,868	812
Total Student Transportation Services	6,500	180	6,680	5,868	812
Unallocated Benefits:					
Health Benefits	810,107		810,107	810,107	
Total Unallocated Benefits	810,107		810,107	810,107	
Total Undistributed Expenditures	1,770,159	100,845	1,871,004	1,863,511	7,493
Total Expenditures - Current	4,272,962	55,602	4,328,564	4,316,367	12,197
Capital Outlay					
Equipment:					
Undistributed Expenditures:					
Other Support Services – Students - Regular Instruction	42,690	(38,340)	4,350		4,350
Total Equipment	42,690	(38,340)	4,350		4,350
Transfer of Funds to Charter Schools					
Total Expenditures - School Based	4,315,652	17,262	4,332,914	4,316,367	16,547

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2015

School: Elliott Street	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Other Financing Sources:					
Transfers In	\$ 4,315,652	\$ 17,262	\$ 4,332,914	\$ 4,316,367	\$ 16,547
Total Other Financing Sources	4,315,652	17,262	4,332,914	4,316,367	16,547
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, 2015

School: Fast Track Academy	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Purchased Professional & Educational Services	\$ 2,500	\$ (2,500)			
Textbooks	2,500	(2,500)			
Total Learning and/or Language Disabilities	5,000	(5,000)			
Total Special Education	5,000	(5,000)			
School Sponsored Co-curricular Activities:					
Purchased Professional & Educational Services	10,000		\$ 10,000	\$ 10,000	
Total School Sponsored Co-curricular Activities	10,000		10,000	10,000	
School Sponsored Athletics:					
Salaries		3,970	3,970	3,970	
Total School Sponsored Athletics		3,970	3,970	3,970	
Before/After School Programs:					
Salaries of Teachers	7,500	(7,500)			
Total Before/After School Programs	7,500	(7,500)			
Alternative Education Programs - Instruction:					
Salaries of Teachers	561,134	228,444	789,578	789,578	
Purchased Professional & Technical Services	300,000	(20,000)	280,000	40,000	\$ 240,000
Supplies and Materials	75,000	(5,390)	69,610	59,491	10,119
Other Objects	20,000	(11,977)	8,023	3,324	4,699
Total Alternative Education Programs - Instruction	956,134	191,077	1,147,211	892,393	254,818
Alternative Education Programs - Support Services:					
Salaries	978,519	(114,633)	863,886	863,886	
Purchased Professional and Technical Services	15,000	(7,250)	7,750	4,500	3,250
Purchased Services	17,500	16	17,516	4,877	12,639
Supplies and Materials	12,000	(9,561)	2,439	2,439	
Other Objects	33,323	(31,827)	1,496	1,496	
Total Alternative Education Programs - Support Services	1,056,342	(163,255)	893,087	877,198	15,889
Other Supplemental/At-Risk Programs - Instruction:					
Purchased Professional & Technical Services	10,000	(8,640)	1,360	1,360	
Total Other Supplemental/At-Risk Programs - Instruction	10,000	(8,640)	1,360	1,360	
Total Instruction	2,044,976	10,652	2,055,628	1,784,921	270,707
Undistributed Expenditures:					
Improvement of Instruction Services:					
Salaries of Secretarial and Clerical Assistants		56	56	56	
Total Improvement of Instruction Services		56	56	56	
Support Services - School Administration:					
Other Purchased Services (400-500 series)		20,276	20,276		20,276
Total Support Services - School Administration		20,276	20,276		20,276

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2015

School: Fast Track Academy

	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Security					
Salaries	\$ 151,948	\$ 1,064	\$ 153,012	\$ 153,012	
General Supplies		4,791	4,791	4,791	
Total Security	151,948	5,855	157,803	157,803	
Student Transportation Services:					
Contracted Services --Transportation (Other than Between Home and School) -- Vendors	10,000	(4,692)	5,308	3,783	\$ 1,525
Total Student Transportation Services	10,000	(4,692)	5,308	3,783	1,525
Unallocated Benefits:					
Health Benefits	568,888		568,888	568,888	
Total Unallocated Benefits	568,888		568,888	568,888	
Total Undistributed Expenditures	730,836	21,495	752,331	730,530	21,801
Total Expenditures - Current	2,775,812	32,147	2,807,959	2,515,451	292,508
Capital Outlay					
Equipment:					
Regular Programs - Instruction:					
Instructional Alternative Education Programs	5,000	(5,000)			
Total Equipment	5,000	(5,000)			
Transfer of Funds to Charter Schools					
Total Expenditures - School Based	2,780,812	27,147	2,807,959	2,515,451	292,508
Other Financing Sources:					
Transfers In	2,780,812	27,147	2,807,959	2,515,451	292,508
Total Other Financing Sources	2,780,812	27,147	2,807,959	2,515,451	292,508
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, 2015

School: First Avenue	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 349,174	\$ 11,639	\$ 360,813	\$ 360,813	
Grades 1- 5	1,968,083	(14,292)	1,953,791	1,953,791	
Grades 6-8	1,261,579	27,428	1,289,007	1,289,007	
Undistributed Instruction:					
Other Salaries of Instruction	196,779	3,713	200,492	200,492	
General Supplies	107,188	3,387	110,575	75,929	\$ 34,646
Textbooks	34,771	(21,528)	13,243	12,543	700
Other Objects	1,130	(1,130)			
Total Regular Programs	3,918,704	9,217	3,927,921	3,892,575	35,346
Instruction - Special Education:					
Resource Room/Resource Center:					
Salaries of Teachers	217,908	25,378	243,286	243,286	
General Supplies	2,000	(1,286)	714	714	
Total Resource Room/Resource Center	219,908	24,092	244,000	244,000	
Autism:					
Salaries of Teachers	420,799	(1,205)	419,594	419,594	
Other Salaries of Instruction	165,840	(21,962)	143,878	143,878	
General Supplies	4,000	2,501	6,501	2,741	3,760
Total Autism	590,639	(20,666)	569,973	566,213	3,760
Total Special Education	810,547	3,426	813,973	810,213	3,760
Bilingual Education:					
Salaries of Teachers	588,770	(253,955)	334,815	334,815	
General Supplies	4,000	(241)	3,759		3,759
Other Objects	450	(450)			
Total Bilingual Education	593,220	(254,646)	338,574	334,815	3,759
School Sponsored Co-curricular Activities:					
Salaries	8,820	7,212	16,032	16,032	
Total School Sponsored Co-curricular Activities	8,820	7,212	16,032	16,032	
School Sponsored Athletics:					
Salaries	8,258	(8,258)			
Supplies and Materials	2,000	(2,000)			
Total School Sponsored Athletics	10,258	(10,258)			
Before/After School Programs:					
Salaries of Teachers	26,640	6,494	33,134	33,134	
Total Before/After School Programs	26,640	6,494	33,134	33,134	
Other Supplemental/At-Risk Programs - Instruction:					
Purchased Professional & Technical Services	53,146	(21,551)	31,595	31,595	
Total Other Supplemental/At-Risk Programs - Instruction	53,146	(21,551)	31,595	31,595	
Total Instruction	5,421,335	(260,106)	5,161,229	5,118,364	42,865

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2015

School: First Avenue	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Spe	\$ 32,778	\$ 1,783	\$ 34,561	\$ 34,561	
Supplies and Materials	3,000	(827)	2,173	2,173	
Total Attendance and Social Work Services	35,778	956	36,734	36,734	
Health Services:					
Salaries	112,953	(5,587)	107,366	107,366	
Supplies and Materials	2,820	(147)	2,673	2,669	\$ 4
Total Health Services	115,773	(5,734)	110,039	110,035	4
Guidance:					
Salaries of Other Professional Staff	103,073	(103,073)			
Total Guidance	103,073	(103,073)			
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	146,413		146,413	146,413	
Salaries of Secretarial and Clerical Assistants	64,083	(11,583)	52,500	52,500	
Salaries of Facilitators, Math & Literacy Coaches		182,155	182,155	182,155	
Other Objects	5,000	(1,725)	3,275	625	2,650
Total Improvement of Instruction Services	215,496	168,847	384,343	381,693	2,650
Educational Media/Library Services:					
Salaries	93,980	1,184	95,164	95,164	
Salaries of Technology Coordinators	98,961	(98,961)			
Supplies and Materials	3,000	(1,511)	1,489	1,489	
Total Educational Media/Library Services	195,941	(99,288)	96,653	96,653	
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	278,113	48,271	326,384	326,384	
Salaries of Secretarial and Clerical Assistants	66,003	(1,399)	64,604	64,604	
Supplies and Materials	3,000	6,450	9,450	6,765	2,685
Other Objects	8,650	(7,150)	1,500	1,500	
Total Support Services -- School Administration	355,766	46,172	401,938	399,253	2,685
Security					
Salaries	120,793	39,263	160,056	160,056	
General Supplies	450	(450)			
Total Security	121,243	38,813	160,056	160,056	
Student Transportation Services:					
Contracted Services --Transportation (Other than Between Home and School) -- Vendors	3,600	(1,100)	2,500	983	1,517
Total Student Transportation Services	3,600	(1,100)	2,500	983	1,517
Unallocated Benefits:					
Health Benefits	1,439,806		1,439,806	1,439,806	
Total Unallocated Benefits	1,439,806		1,439,806	1,439,806	

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2015

School: First Avenue	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Total Undistributed Expenditures	\$ 2,591,476	\$ 40,593	\$ 2,632,069	\$ 2,625,213	\$ 6,856
Total Expenditures - Current	8,012,811	(219,513)	7,793,298	7,743,577	49,721
Transfer of Funds to Charter Schools					
Total Expenditures - School Based	8,012,811	(219,513)	7,793,298	7,743,577	49,721
Other Financing Sources:					
Transfers In	8,012,811	(219,513)	7,793,298	7,743,577	49,721
Total Other Financing Sources	8,012,811	(219,513)	7,793,298	7,743,577	49,721
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, 2015

School: Fourteenth Avenue

	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 109,703	\$ 328	\$ 110,031	\$ 110,031	
Grades 1- 5	792,686	(16,588)	776,098	776,028	\$ 70
Undistributed Instruction:					
Other Salaries of Instruction	67,613	854	68,467	68,467	
General Supplies	18,070	20,934	39,004	38,766	238
Textbooks	8,686	(8,686)			
Total Regular Programs	996,758	(3,158)	993,600	993,292	308
Cognitive - Moderate:					
Salaries of Teachers	186,678	(39,763)	146,915	146,915	
Total Cognitive - Moderate	186,678	(39,763)	146,915	146,915	
Learning and/or Language Disabilities:					
Salaries of Teachers	53,586	(22,863)	30,723	30,723	
General Supplies	5,000	(34)	4,966	4,948	18
Total Learning and/or Language Disabilities	58,586	(22,897)	35,689	35,671	18
Behavioral Disabilities:					
Salaries of Teachers	100,486	(1,535)	98,951	98,951	
Total Behavioral Disabilities	100,486	(1,535)	98,951	98,951	
Multiple Disabilities:					
Salaries of Teachers	107,172	15,750	122,922	122,922	
General Supplies	5,000	(81)	4,919	4,919	
Total Multiple Disabilities	112,172	15,669	127,841	127,841	
Resource Room/Resource Center:					
Salaries of Teachers	126,465	(16,088)	110,377	110,377	
General Supplies	2,000	(105)	1,895	1,895	
Total Resource Room/Resource Center	128,465	(16,193)	112,272	112,272	
Total Special Education	586,387	(64,719)	521,668	521,650	18
Bilingual Education:					
Salaries of Teachers	53,837	59,963	113,800	113,800	
Total Bilingual Education	53,837	59,963	113,800	113,800	
Total Instruction	1,636,982	(7,914)	1,629,068	1,628,742	326
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	96,675	(1,055)	95,620	95,620	
Salaries of Family Liaisons/Comm Parent Inv. Spe	12,121	23,817	35,938	35,938	
Supplies and Materials	6,000	(4,471)	1,529	1,529	
Total Attendance and Social Work Services	114,796	18,291	133,087	133,087	
Health Services:					
Salaries	88,856	12,156	101,012	101,012	
Supplies and Materials	5,000	(3,658)	1,342	930	412
Total Health Services	93,856	8,498	102,354	101,942	412

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2015

School: Fourteenth Avenue	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Guidance:					
Other Salaries	\$ 51,816	\$ 47,973	\$ 99,789	\$ 99,789	
Total Guidance	51,816	47,973	99,789	99,789	
Improvement of Instruction Services:					
Salaries of Secretarial and Clerical Assistants	48,932	(4,968)	43,964	43,964	
Salaries of Facilitators, Math & Literacy Coaches		161,754	161,754	161,754	
Other Objects	3,000	(184)	2,816	2,816	
Total Improvement of Instruction Services	51,932	156,602	208,534	208,534	
Educational Media/Library Services:					
Salaries of Technology Coordinators	62,877	(62,877)			
Supplies and Materials	5,300	(5,300)			
Total Educational Media/Library Services	68,177	(68,177)			
Instructional Staff Training Services:					
Purchased Professional –Education Services		514	514	514	
Total Instructional Staff Training Services		514	514	514	
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	142,650	20,355	163,005	163,005	
Salaries of Secretarial and Clerical Assistants	49,712	5,879	55,591	55,591	
Supplies and Materials	9,773	(1,605)	8,168	7,845	\$ 323
Other Objects	4,920	(3,350)	1,570	1,570	
Total Support Services – School Administration	207,055	21,279	228,334	228,011	323
Security					
Salaries	38,727	2,278	41,005	41,005	
General Supplies	950	(950)			
Total Security	39,677	1,328	41,005	41,005	
Unallocated Benefits:					
Health Benefits	564,846		564,846	564,846	
Total Unallocated Benefits	564,846		564,846	564,846	
Total Undistributed Expenditures	1,192,155	186,308	1,378,463	1,377,728	735
Total Expenditures - Current	2,829,137	178,394	3,007,531	3,006,470	1,061
Total Expenditures - School Based	2,829,137	178,394	3,007,531	3,006,470	1,061
Other Financing Sources:					
Transfers In	2,829,137	178,394	3,007,531	3,006,470	1,061
Total Other Financing Sources	2,829,137	178,394	3,007,531	3,006,470	1,061
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, 2015

School: Franklin Avenue	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 171,145	\$ (44,185)	\$ 126,960	\$ 126,960	
Grades 1- 5	977,323	228,157	1,205,480	1,205,480	
Undistributed Instruction:					
Other Salaries of Instruction	99,544	3,210	102,754	102,754	
General Supplies	150,566	(20,644)	129,922	123,465	\$ 6,457
Textbooks	10,000	(10,000)			
Other Objects	6,000	(5,000)	1,000	1,000	
Total Regular Programs	1,414,578	151,538	1,566,116	1,559,659	6,457
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	234,112	1,805	235,917	235,917	
General Supplies	77,369	(66,165)	11,204	4,673	6,531
Other Objects	1,200	(1,200)			
Total Learning and/or Language Disabilities	312,681	(65,560)	247,121	240,590	6,531
Multiple Disabilities:					
Salaries of Teachers	63,374	18,627	82,001	82,001	
General Supplies	10,000	(10,000)			
Other Objects	120	(120)			
Total Multiple Disabilities	73,494	8,507	82,001	82,001	
Resource Room/Resource Center:					
Salaries of Teachers	298,495	107,866	406,361	406,293	68
General Supplies	7,000	(7,000)			
Total Resource Room/Resource Center	305,495	100,866	406,361	406,293	68
Total Special Education	691,670	43,813	735,483	728,884	6,599
Bilingual Education:					
Salaries of Teachers	1,205,106	(18,003)	1,187,103	1,187,103	
Other Salaries of Instruction	66,729	932	67,661	67,661	
General Supplies	138,189	(99,163)	39,026	39,026	
Other Objects	2,170	(2,170)			
Total Bilingual Education	1,412,194	(118,404)	1,293,790	1,293,790	
Before/After School Programs:					
Salaries of Teachers	71,040	(58,250)	12,790	12,790	
Other Salaries for Instruction	14,040	16,330	30,370	30,370	
Total Before/After School Programs	85,080	(41,920)	43,160	43,160	
Other Supplemental/At-Risk Programs - Instruction:					
Salaries of Reading Specialists	91,555	719	92,274	92,274	
Total Other Supplemental/At-Risk Programs - Instruction	91,555	719	92,274	92,274	
Total Instruction	3,695,077	35,746	3,730,823	3,717,767	13,056
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	41,364	57,791	99,155	99,155	
Salaries of Family Liaisons/Comm Parent Inv. Spe	32,778	(5,124)	27,654	27,654	
Supplies and Materials	200	(200)			
Total Attendance and Social Work Services	74,342	52,467	126,809	126,809	

Newark Public Schools
Blended Resource Fund 15Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2015

School: Franklin Avenue	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Health Services:					
Salaries	\$ 88,691	\$ (19,448)	\$ 69,243	\$ 69,243	
Supplies and Materials	1,000	(1)	999		\$ 999
Total Health Services	89,691	(19,449)	70,242	69,243	999
Guidance:					
Salaries of Other Professional Staff	161,438	(66,894)	94,544	94,544	
Total Guidance	161,438	(66,894)	94,544	94,544	
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	45,812	1	45,813	45,813	
Salaries of Secretarial and Clerical Assistants	74,960	(2,508)	72,452	72,452	
Salaries of Facilitators, Math & Literacy Coaches	58,545	(88)	58,457	58,457	
Other Objects	4,000	(4,000)			
Total Improvement of Instruction Services	183,317	(6,595)	176,722	176,722	
Educational Media/Library Services:					
Salaries	87,401	4,580	91,981	91,981	
Salaries of Technology Coordinators	103,937	(103,937)			
Supplies and Materials	5,000	(3,660)	1,340	1,324	16
Total Educational Media/Library Services	196,338	(103,017)	93,321	93,305	16
Instructional Staff Training Services:					
Purchased Professional --Education Services	15,000	15,000	30,000	27,000	3,000
Total Instructional Staff Training Services	15,000	15,000	30,000	27,000	3,000
Support Services -- School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	152,602	27,439	180,041	180,041	
Salaries of Secretarial and Clerical Assistants	76,567	2,900	79,467	79,467	
Other Purchased Services (400-500 series)	16,498	(248)	16,250	13,751	2,499
Supplies and Materials	6,000	(127)	5,873	5,873	
Other Objects	5,520	(3,475)	2,045	1,210	835
Total Support Services -- School Administration	257,187	26,489	283,676	280,342	3,334
Security					
Salaries	123,055	(4,541)	118,514	113,186	5,328
General Supplies		1,272	1,272		1,272
Total Security	123,055	(3,269)	119,786	113,186	6,600
Student Transportation Services:					
Contracted Services --Transportation (Other than Between Home and School) -- Vendors	8,000	(3,913)	4,087	2,536	1,551
Total Student Transportation Services	8,000	(3,913)	4,087	2,536	1,551
Unallocated Benefits:					
Health Benefits	1,002,086		1,002,086	1,002,086	
Total Unallocated Benefits	1,002,086		1,002,086	1,002,086	
Total Undistributed Expenditures	2,110,454	(109,181)	2,001,273	1,985,773	15,500
Total Expenditures - Current	5,805,531	(73,435)	5,732,096	5,703,540	28,556

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2015

School: Franklin Avenue	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Capital Outlay					
Equipment:					
Regular Programs - Instruction:					
Grades 1-5		\$ 58,443	\$ 58,443		\$ 58,443
Total Equipment		58,443	58,443		58,443
Transfer of Funds to Charter Schools					
Total Expenditures - School Based	\$ 5,805,531	(14,992)	5,790,539	\$ 5,703,540	86,999
Other Financing Sources:					
Transfers In	5,805,531	(14,992)	5,790,539	5,703,540	86,999
Total Other Financing Sources	5,805,531	(14,992)	5,790,539	5,703,540	86,999
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, 2015

School: George Washington Carver	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 187,758	\$ (46,521)	\$ 141,237	\$ 141,237	
Grades 1- 5	1,408,479	249,782	1,658,261	1,658,229	\$ 32
Grades 6-8	739,004	147,175	886,179	886,179	
Undistributed Instruction:					
Other Salaries of Instruction	106,479	(39,455)	67,024	67,024	
Other Purchased Services	500	(500)			
General Supplies	57,730	(18,811)	38,919	38,428	491
Textbooks	2,000	(2,000)			
Total Regular Programs	2,501,950	289,670	2,791,620	2,791,097	523
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	143,418	41,204	184,622	184,622	
General Supplies	3,000	(43)	2,957	2,957	
Total Learning and/or Language Disabilities	146,418	41,161	187,579	187,579	
Resource Room/Resource Center:					
Salaries of Teachers	154,883	(13,027)	141,856	141,856	
General Supplies	3,000	(11)	2,989	2,947	42
Total Resource Room/Resource Center	157,883	(13,038)	144,845	144,803	42
Total Special Education	304,301	28,123	332,424	332,382	42
School Sponsored Co-curricular Activities:					
Salaries	15,929	(10,256)	5,673	5,673	
Total School Sponsored Co-curricular Activities	15,929	(10,256)	5,673	5,673	
School Sponsored Athletics:					
Salaries	8,258	(714)	7,544	7,544	
Total School Sponsored Athletics	8,258	(714)	7,544	7,544	
Before/After School Programs:					
Salaries of Teachers	11,100	(4,950)	6,150	6,150	
Total Before/After School Programs	11,100	(4,950)	6,150	6,150	
Other Supplemental/At-Risk Programs - Instruction:					
Salaries of Reading Specialists	104,810	(104,810)			
Total Other Supplemental/At-Risk Programs - Instruction	104,810	(104,810)			
Total Instruction	2,946,348	197,063	3,143,411	3,142,846	565
Undistributed Expenditures:					
Guidance:					
Supplies and Materials	500	(53)	447	447	
Total Guidance	500	(53)	447	447	
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	94,172	(16,886)	77,286	77,286	
Salaries of Secretarial and Clerical Assistants	48,932	1,386	50,318	50,318	
Other Objects	5,000	(1,408)	3,592	3,592	
Total Improvement of Instruction Services	148,104	(16,908)	131,196	131,196	

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2015

School: George Washington Carver

Expenditures

Current:

	Original Budget	Transfers	Final Budget	Expenditures	Variance
Educational Media/Library Services:					
Salaries of Technology Coordinators	\$ 51,968	\$ (51,968)			
Total Educational Media/Library Services	51,968	(51,968)			
Instructional Staff Training Services:					
Purchased Professional –Education Services		514	\$ 514	\$ 514	
Total Instructional Staff Training Services		514	514	514	
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	227,277	(135,862)	91,415	91,415	
Salaries of Secretarial and Clerical Assistants	52,892	7,499	60,391	60,391	
Other Purchased Services (400-500 series)	3,000	23,280	26,280	25,185	\$ 1,095
Supplies and Materials	7,500	(3,097)	4,403	3,530	873
Other Objects	2,850	1,392	4,242	4,242	
Total Support Services – School Administration	293,519	(106,788)	186,731	184,763	1,968
Security					
Salaries	52,295	16,369	68,664	68,664	
Total Security	52,295	16,369	68,664	68,664	
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	3,500	303	3,803	554	3,249
Total Student Transportation Services	3,500	303	3,803	554	3,249
Unallocated Benefits:					
Health Benefits	1,293,012		1,293,012	1,293,012	
Total Unallocated Benefits	1,293,012		1,293,012	1,293,012	
Total Undistributed Expenditures	1,842,898	(158,531)	1,684,367	1,679,150	5,217
Total Expenditures - Current	4,789,246	38,532	4,827,778	4,821,996	5,782
Total Expenditures - School Based	4,789,246	38,532	4,827,778	4,821,996	5,782
Other Financing Sources:					
Transfers In	4,789,246	38,532	4,827,778	4,821,996	5,782
Total Other Financing Sources	4,789,246	38,532	4,827,778	4,821,996	5,782
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, 2015

School: Girls Academy	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Grades 6-8	\$ 777,080	\$ (22,263)	\$ 754,817	\$ 754,817	
Undistributed Instruction:					
General Supplies	100,000	(65,210)	34,790	32,935	\$ 1,855
Textbooks	14,194	(14,194)			
Other Objects		2,346	2,346		2,346
Total Regular Programs	891,274	(99,321)	791,953	787,752	4,201
Instruction - Special Education:					
Resource Room/Resource Center:					
Salaries of Teachers	73,685	5,826	79,511	79,511	
Total Resource Room/Resource Center	73,685	5,826	79,511	79,511	
Total Special Education	73,685	5,826	79,511	79,511	
School Sponsored Co-curricular Activities:					
Salaries	2,621	49,191	51,812	51,812	
Total School Sponsored Co-curricular Activities	2,621	49,191	51,812	51,812	
School Sponsored Athletics:					
Salaries	5,601	(216)	5,385	5,385	
Total School Sponsored Athletics	5,601	(216)	5,385	5,385	
Before/After School Programs:					
Other Salaries for Instruction		3,332	3,332	3,332	
Total Before/After School Programs		3,332	3,332	3,332	
Total Instruction	973,181	(41,188)	931,993	927,792	4,201
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Spe	32,219	(5,623)	26,596	26,596	
Total Attendance and Social Work Services	32,219	(5,623)	26,596	26,596	
Health Services:					
Salaries	92,622	10,335	102,957	102,957	
Supplies and Materials	800	(800)			
Total Health Services	93,422	9,535	102,957	102,957	
Guidance:					
Salaries of Other Professional Staff	162,740	17,406	180,146	179,994	152
Supplies and Materials	1,000	(393)	607	607	
Total Guidance	163,740	17,013	180,753	180,601	152
Support Services - School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	139,768	(43,647)	96,121	96,121	
Salaries of Secretarial and Clerical Assistants	24,002	4,932	28,934	28,930	4
Other Salaries		42,256	42,256	42,256	
Other Purchased Services (400-500 series)		1,200	1,200	1,200	
Supplies and Materials	1,000	(1,000)			
Other Objects	2,200	(1,400)	800	800	
Total Support Services - School Administration	166,970	2,341	169,311	169,307	4

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2015

School: Girls Academy	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Security					
General Supplies	\$ 2,000	\$ (1,366)	\$ 634	\$ 634	
Total Security	2,000	(1,366)	634	634	
Student Transportation Services:					
Contracted Services --Transportation (Other than Between Home and School) -- Vendors	10,000	(7,750)	2,250	2,250	
Total Student Transportation Services	10,000	(7,750)	2,250	2,250	
Unallocated Benefits:					
Health Benefits	277,708		277,708	277,708	
Total Unallocated Benefits	277,708		277,708	277,708	
Total Undistributed Expenditures	746,059	14,150	760,209	760,053	\$ 156
Total Expenditures - Current	1,719,240	(27,038)	1,692,202	1,687,845	4,357
Total Expenditures - School Based	1,719,240	(27,038)	1,692,202	1,687,845	4,357
Other Financing Sources:					
Transfers In	1,719,240	(27,038)	1,692,202	1,687,845	4,357
Total Other Financing Sources	1,719,240	(27,038)	1,692,202	1,687,845	4,357
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, 2015

School: Harriet Tubman	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 203,904	\$ (32,721)	\$ 171,183	\$ 171,183	
Grades 1- 5	967,970	113,407	1,081,377	1,081,377	
Grades 6-8	201,255	(8,359)	192,896	192,896	
Undistributed Instruction:					
Other Salaries of Instruction	67,934	812	68,746	68,746	
Purchased Technical Services	11,385	(8,785)	2,600	2,600	
General Supplies	28,104	28,859	56,963	53,087	\$ 3,876
Textbooks	6,780		6,780	6,780	
Total Regular Programs	1,487,332	93,213	1,580,545	1,576,669	3,876
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	188,199	(16,156)	172,043	172,043	
General Supplies	6,472	8,036	14,508	11,253	3,255
Textbooks	2,400		2,400	2,400	
Total Learning and/or Language Disabilities	197,071	(8,120)	188,951	185,696	3,255
Total Special Education	197,071	(8,120)	188,951	185,696	3,255
School Sponsored Co-curricular Activities:					
Salaries		1,700	1,700	1,695	5
Total School Sponsored Co-curricular Activities		1,700	1,700	1,695	5
School Sponsored Athletics:					
Salaries	9,730	(3,730)	6,000	5,601	399
Total School Sponsored Athletics	9,730	(3,730)	6,000	5,601	399
Before/After School Programs:					
Salaries of Teachers	19,094	(14,094)	5,000	5,000	
Total Before/After School Programs	19,094	(14,094)	5,000	5,000	
Total Instruction	1,713,227	68,969	1,782,196	1,774,661	7,535
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Spe	32,778	1,819	34,597	34,597	
Total Attendance and Social Work Services	32,778	1,819	34,597	34,597	
Health Services:					
Salaries	88,692	(1,892)	86,800	86,800	
Supplies and Materials	1,000	(343)	657	454	203
Total Health Services	89,692	(2,235)	87,457	87,254	203
Guidance:					
Salaries of Other Professional Staff	98,733	2,068	100,801	100,801	
Supplies and Materials	1,400	(1,400)			
Total Guidance	100,133	668	100,801	100,801	

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2015

School: Harriet Tubman	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	\$ 143,684	\$ (301)	\$ 143,383	\$ 143,383	
Salaries of Secretarial and Clerical Assistants	23,222	(740)	22,482	22,482	
Salaries of Facilitators, Math & Literacy Coaches		159,393	159,393	159,393	
Other Objects		407	407	407	
Total Improvement of Instruction Services	166,906	158,759	325,665	325,665	
Educational Media/Library Services:					
Salaries of Technology Coordinators	97,714	(97,714)			
Total Educational Media/Library Services	97,714	(97,714)			
Instructional Staff Training Services:					
Purchased Professional –Education Services	1,000	(500)	500	500	
Total Instructional Staff Training Services	1,000	(500)	500	500	
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	153,667	37,016	190,683	190,683	
Salaries of Secretarial and Clerical Assistants	24,026	(2,276)	21,750	21,750	
Other Salaries	1,000	(1,000)			
Other Purchased Services (400-500 series)	2,000	(404)	1,596		\$ 1,596
Supplies and Materials	400	(193)	207	207	
Other Objects	840	69	909	770	139
Total Support Services – School Administration	181,933	33,212	215,145	213,410	1,735
Security					
Salaries	122,380	33,672	156,052	156,052	
Total Security	122,380	33,672	156,052	156,052	
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	20,000	(17,542)	2,458	2,458	
Total Student Transportation Services	20,000	(17,542)	2,458	2,458	
Unallocated Benefits:					
Health Benefits	472,403		472,403	472,403	
Total Unallocated Benefits	472,403		472,403	472,403	
Total Undistributed Expenditures	1,284,939	110,139	1,395,078	1,393,140	1,938
Total Expenditures - Current	2,998,166	179,108	3,177,274	3,167,801	9,473
Total Expenditures - School Based	2,998,166	179,108	3,177,274	3,167,801	9,473
Other Financing Sources:					
Transfers In	2,998,166	179,108	3,177,274	3,167,801	9,473
Total Other Financing Sources	2,998,166	179,108	3,177,274	3,167,801	9,473
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, 2015

School: American History High	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Grades 6-8	\$ 144,089	\$ 67,702	\$ 211,791	\$ 211,791	
Grades 9-12	2,069,181	82,084	2,151,265	2,151,265	
Undistributed Instruction:					
General Supplies	100,037	(17,276)	82,761	66,355	\$ 16,406
Textbooks	36,172	(17,122)	19,050	19,050	
Other Objects	24,818	(15,774)	9,044	8,894	150
Total Regular Programs	2,374,297	99,614	2,473,911	2,457,355	16,556
Instruction - Special Education:					
Resource Room/Resource Center:					
Salaries of Teachers	151,124	(2,895)	148,229	148,229	
General Supplies	2,400	(2,065)	335	332	3
Other Objects	2,400	(2,400)			
Total Resource Room/Resource Center	155,924	(7,360)	148,564	148,561	3
Autism:					
Salaries of Teachers	155,448	50,917	206,365	206,365	
Other Salaries of Instruction	169,128	27,493	196,621	196,621	
Total Autism	324,576	78,410	402,986	402,986	
Total Special Education	480,500	71,050	551,550	551,547	3
School Sponsored Co-curricular Activities:					
Salaries	36,757	(9,587)	27,170	27,170	
Supplies and Materials	1,500	(1,415)	85	85	
Total School Sponsored Co-curricular Activities	38,257	(11,002)	27,255	27,255	
School Sponsored Athletics:					
Salaries	71,822	21,203	93,025	92,975	50
Purchased Services (300-500 series)	500	(405)	95	95	
Supplies and Materials	9,225	(4,582)	4,643	1,243	3,400
Other Objects	1,255	(1,255)			
Total School Sponsored Athletics	82,802	14,961	97,763	94,313	3,450
Before/After School Programs:					
Salaries of Teachers	34,595	(16,869)	17,726	17,726	
Total Before/After School Programs	34,595	(16,869)	17,726	17,726	
Total Instruction	3,010,451	157,754	3,168,205	3,148,196	20,009
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	64,252	8,497	72,749	72,749	
Salaries of Family Liaisons/Comm Parent Inv. Spe	28,188	2,301	30,489	30,489	
Total Attendance and Social Work Services	92,440	10,798	103,238	103,238	
Health Services:					
Salaries	51,816	37,959	89,775	89,775	
Total Health Services	51,816	37,959	89,775	89,775	

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2015

School: American History High	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Guidance:					
Salaries of Other Professional Staff	\$ 78,257	\$ 8,981	\$ 87,238	\$ 87,238	
Other Salaries	207,264	(104,430)	102,834	102,834	
Other Objects	1,995	(1,995)			
Total Guidance	287,516	(97,444)	190,072	190,072	
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	384,688	(103,540)	281,148	281,148	
Salaries of Secretarial and Clerical Assistants	110,521	13,329	123,850	123,850	
Other Objects	3,000	(1,807)	1,193	1,193	
Total Improvement of Instruction Services	498,209	(92,018)	406,191	406,191	
Educational Media/Library Services:					
Salaries	79,274	21,269	100,543	100,543	
Salaries of Technology Coordinators	94,736	(94,736)			
Supplies and Materials	7,200	(636)	6,564	6,380	\$ 184
Total Educational Media/Library Services	181,210	(74,103)	107,107	106,923	184
Instructional Staff Training Services:					
Purchased Professional – Education Services		13,032	13,032	13,032	
Supplies and Materials	3,495	(3,495)			
Total Instructional Staff Training Services	3,495	9,537	13,032	13,032	
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	318,200	65,543	383,743	383,743	
Salaries of Secretarial and Clerical Assistants	50,539	3,129	53,668	53,668	
Other Purchased Services (400-500 series)	23,416	(44)	23,372	20,526	2,846
Supplies and Materials	8,500	(8,162)	338	338	
Other Objects	9,765	(4,855)	4,910	4,718	192
Total Support Services – School Administration	410,420	55,611	466,031	462,655	3,376
Security					
Salaries	87,678	1,480	89,158	89,158	
General Supplies	1,000	1,514	2,514	2,514	
Total Security	88,678	2,994	91,672	91,672	
Student Transportation Services:					
Contracted Services – Transportation (Other than Between Home and School) – Vendors	6,500	7,262	13,762	13,756	6
Total Student Transportation Services	6,500	7,262	13,762	13,756	6
Unallocated Benefits:					
Health Benefits	575,938		575,938	575,938	
Total Unallocated Benefits	575,938		575,938	575,938	
Total Undistributed Expenditures	2,196,222	(139,404)	2,056,818	2,053,252	3,566
Total Expenditures - Current	5,206,673	18,350	5,225,023	5,201,448	23,575
Total Expenditures - School Based	5,206,673	18,350	5,225,023	5,201,448	23,575

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2015

School: American History High	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Other Financing Sources:					
Transfers In	\$ 5,206,673	\$ 18,350	\$ 5,225,023	\$ 5,201,448	\$ 23,575
Total Other Financing Sources	5,206,673	18,350	5,225,023	5,201,448	23,575
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, 2015

School: Hawkins Street

	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 228,699	\$ (30,391)	\$ 198,308	\$ 198,308	
Grades 1- 5	1,145,916	58,260	1,204,176	1,204,176	
Grades 6-8	729,604	159,393	888,997	888,997	
Undistributed Instruction:					
Other Salaries of Instruction	99,832	(10,852)	88,980	88,980	
General Supplies	82,073	(807)	81,266	80,963	\$ 303
Textbooks	17,200	(17,200)			
Other Objects	6,500	(3,045)	3,455	1,875	1,580
Total Regular Programs	2,309,824	155,358	2,465,182	2,463,299	1,883
Instruction - Special Education:					
Resource Room/Resource Center:					
Salaries of Teachers	376,079	(22,935)	353,144	353,144	
General Supplies	5,000	482	5,482	5,482	
Textbooks	1,200	(1,200)			
Total Resource Room/Resource Center	382,279	(23,653)	358,626	358,626	
Total Special Education	382,279	(23,653)	358,626	358,626	
Bilingual Education:					
Salaries of Teachers	570,969	(42,688)	528,281	528,281	
Other Salaries of Instruction	62,139	8,484	70,623	70,623	
General Supplies	20,000	(7,367)	12,633	7,739	4,894
Textbooks	3,000	(704)	2,296		2,296
Total Bilingual Education	656,108	(42,275)	613,833	606,643	7,190
School Sponsored Co-curricular Activities:					
Salaries	10,485	(4,733)	5,752	5,752	
Total School Sponsored Co-curricular Activities	10,485	(4,733)	5,752	5,752	
School Sponsored Athletics:					
Salaries	9,730	4,786	14,516	14,516	
Supplies and Materials	2,000	374	2,374	2,374	
Total School Sponsored Athletics	11,730	5,160	16,890	16,890	
Before/After School Programs:					
Salaries of Teachers	4,440	(4,440)			
Total Before/After School Programs	4,440	(4,440)			
Total Instruction	3,374,866	85,417	3,460,283	3,451,210	9,073
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	96,675	(1,046)	95,629	95,629	
Salaries of Family Liaisons/Comm Parent Inv. Spe	32,219	(718)	31,501	31,501	
Total Attendance and Social Work Services	128,894	(1,764)	127,130	127,130	
Health Services:					
Salaries	87,671	10,494	98,165	98,165	
Total Health Services	87,671	10,494	98,165	98,165	

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2015

School: Hawkins Street	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Guidance:					
Supplies and Materials	\$ 1,000	\$ (660)	\$ 340	\$ 54	\$ 286
Total Guidance	1,000	(660)	340	54	286
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	144,463	(45,811)	98,652	98,652	
Salaries of Secretarial and Clerical Assistants	66,932	1,641	68,573	68,573	
Purchased Professional - Education Services	11,400	7,236	18,636	14,536	4,100
Other Objects	6,500	(3,430)	3,070	1,088	1,982
Total Improvement of Instruction Services	229,295	(40,364)	188,931	182,849	6,082
Educational Media/Library Services:					
Salaries	98,733	422	99,155	99,155	
Salaries of Technology Coordinators	81,559	(81,559)			
Supplies and Materials	3,500	3,163	6,663	6,663	
Total Educational Media/Library Services	183,792	(77,974)	105,818	105,818	
Instructional Staff Training Services:					
Purchased Professional - Education Services	1,000	(1,000)			
Supplies and Materials	5,000		5,000	5,000	
Total Instructional Staff Training Services	6,000	(1,000)	5,000	5,000	
Support Services - School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	193,804	(24,743)	169,061	169,061	
Salaries of Secretarial and Clerical Assistants	48,223	2,175	50,398	50,398	
Other Salaries		4,861	4,861	4,861	
Purchased Professional and Technical Services		559	559		559
Supplies and Materials	6,000	(171)	5,829	5,829	
Other Objects	6,600	(342)	6,258	3,988	2,270
Total Support Services - School Administration	254,627	(17,661)	236,966	234,137	2,829
Security					
Salaries	133,366	(2,147)	131,219	131,219	
General Supplies	900	95	995		995
Total Security	134,266	(2,052)	132,214	131,219	995
Student Transportation Services:					
Contracted Services --Transportation (Other than Between Home and School) - Vendors	5,000	974	5,974	5,822	152
Total Student Transportation Services	5,000	974	5,974	5,822	152
Unallocated Benefits:					
Health Benefits	785,994		785,994	785,994	
Total Unallocated Benefits	785,994		785,994	785,994	
Total Undistributed Expenditures	1,816,539	(130,007)	1,686,532	1,676,188	10,344
Total Expenditures - Current	5,191,405	(44,590)	5,146,815	5,127,398	19,417

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2015

School: Hawkins Street	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Capital Outlay					
Equipment:					
Undistributed Expenditures:					
Other Support Services – Students - Regular					
School Administration		\$ 4,500	\$ 4,500	\$ 4,500	
Total Equipment		4,500	4,500	4,500	
Total Expenditures - School Based	\$ 5,191,405	(40,090)	5,151,315	5,131,898	\$ 19,417
Other Financing Sources:					
Transfers In	5,191,405	(40,090)	5,151,315	5,131,898	19,417
Total Other Financing Sources	5,191,405	(40,090)	5,151,315	5,131,898	19,417
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, 2015

School: Hawthorne Avenue	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 150,661	\$ 2,701	\$ 153,362	\$ 153,362	
Grades 1- 5	884,605	65,466	950,071	950,071	
Grades 6-8	617,559	(101,414)	516,145	516,145	
Undistributed Instruction:					
Other Salaries of Instruction	66,908	777	67,685	67,685	
Other Purchased Services	500	(500)			
General Supplies	44,647	(13,232)	31,415	23,410	\$ 8,005
Textbooks	5,000	(5,000)			
Total Regular Programs	1,769,880	(51,202)	1,718,678	1,710,673	8,005
Instruction - Special Education:					
Cognitive - Mild:					
Salaries of Teachers	252,243	(24,309)	227,934	227,934	
Total Cognitive - Mild	252,243	(24,309)	227,934	227,934	
Total Special Education	252,243	(24,309)	227,934	227,934	
School Sponsored Co-curricular Activities:					
Salaries	5,024	(931)	4,093	4,093	
Total School Sponsored Co-curricular Activities	5,024	(931)	4,093	4,093	
Before/After School Programs:					
Salaries of Teachers	5,550	(5,550)			
Total Before/After School Programs	5,550	(5,550)			
Total Instruction	2,032,697	(81,992)	1,950,705	1,942,700	8,005
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	95,716	2,879	98,595	98,595	
Salaries of Family Liaisons/Comm Parent Inv. Spe	32,219	1,790	34,009	34,009	
Supplies and Materials	500	(18)	482	482	
Total Attendance and Social Work Services	128,435	4,651	133,086	133,086	
Health Services:					
Salaries	186,662	10,401	197,063	197,063	
Total Health Services	186,662	10,401	197,063	197,063	
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	157,571	18,669	176,240	176,240	
Salaries of Secretarial and Clerical Assistants	21,929	3,487	25,416	25,416	
Purchased Professional and Technical Services	600	(600)			
Other Purchased Services (400-500 series)	3,000	(2,666)	334		334
Supplies and Materials	3,000	(2,124)	876		876
Other Objects	2,180	(990)	1,190	1,190	
Total Support Services - School Administration	188,280	15,776	204,056	202,846	1,210

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2015

School: Hawthorne Avenue	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Security					
Salaries	\$ 83,017	\$ 36,264	\$ 119,281	\$ 119,281	
Total Security	83,017	36,264	119,281	119,281	
Student Transportation Services:					
Contracted Services --Transportation (Other than Between Home and School) -- Vendors	1,000	(1,000)			
Total Student Transportation Services	1,000	(1,000)			
Unallocated Benefits:					
Health Benefits	340,036		340,036	340,036	
Total Unallocated Benefits	340,036		340,036	340,036	
Total Undistributed Expenditures	932,430	61,092	993,522	992,312	\$ 1,210
Total Expenditures - Current	2,965,127	(20,900)	2,944,227	2,935,012	9,215
Capital Outlay					
Equipment:					
Undistributed Expenditures:					
Other Support Services -- Students - Regular					
Instruction	33,680	(2,127)	31,553	31,553	
School Administration	2,657	(2,657)			
Total Equipment	36,337	(4,784)	31,553	31,553	
Total Expenditures - School Based	3,001,464	(25,684)	2,975,780	2,966,565	9,215
Other Financing Sources:					
Transfers In	3,001,464	(25,684)	2,975,780	2,966,565	9,215
Total Other Financing Sources	3,001,464	(25,684)	2,975,780	2,966,565	9,215
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, 2015

School: Newark Innovative Academy

	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	\$ 93,980	\$ 1,088	\$ 95,068	\$ 95,068	
Total Attendance and Social Work Services	93,980	1,088	95,068	95,068	
Total Undistributed Expenditures	93,980	1,088	95,068	95,068	
Total Expenditures - Current	93,980	1,088	95,068	95,068	
Total Expenditures - School Based	93,980	1,088	95,068	95,068	
Other Financing Sources:					
Transfers In	93,980	1,088	95,068	95,068	
Total Other Financing Sources	93,980	1,088	95,068	95,068	
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, 2015

School: John F. Kennedy	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Grades 6-8	\$ 106,423	\$ 2,818	\$ 109,241	\$ 109,241	
Grades 9-12	333,069	183,737	516,806	516,716	\$ 90
Undistributed Instruction:					
General Supplies		1,293	1,293	1,293	
Total Regular Programs	439,492	187,848	627,340	627,250	90
Instruction - Special Education:					
Multiple Disabilities:					
Salaries of Teachers	904,806	(45,041)	859,765	859,765	
Other Salaries of Instruction	406,110	82,935	489,045	489,045	
General Supplies	16,000	(7,038)	8,962	8,674	288
Textbooks	7,958	(7,958)			
Total Multiple Disabilities	1,334,874	22,898	1,357,772	1,357,484	288
Autism:					
Salaries of Teachers	612,708	(32,341)	580,367	580,367	
Other Salaries of Instruction	199,232	1,126	200,358	200,358	
General Supplies	14,000	(9,411)	4,589	4,209	380
Total Autism	825,940	(40,626)	785,314	784,934	380
Total Special Education	2,160,814	(17,728)	2,143,086	2,142,418	668
School Sponsored Co-curricular Activities:					
Salaries	10,436	3,489	13,925	13,925	
Total School Sponsored Co-curricular Activities	10,436	3,489	13,925	13,925	
Before/After School Programs:					
Salaries of Teachers	132,662	(6,875)	125,787	125,787	
Other Salaries for Instruction	60,744	(5,549)	55,195	55,195	
Total Before/After School Programs	193,406	(12,424)	180,982	180,982	
Other Supplemental/At-Risk Programs - Instruction:					
Purchased Professional & Technical Services	2,144	(2,144)			
Total Other Supplemental/At-Risk Programs - Instruction	2,144	(2,144)			
Total Instruction	2,806,292	159,041	2,965,333	2,964,575	758
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	96,675	(1,058)	95,617	95,617	
Salaries of Family Liaisons/Comm Parent Inv. Spe	32,219	4,108	36,327	36,327	
Total Attendance and Social Work Services	128,894	3,050	131,944	131,944	
Health Services:					
Salaries	89,266	10,329	99,595	99,595	
Supplies and Materials	2,000	(162)	1,838	1,066	772
Total Health Services	91,266	10,167	101,433	100,661	772
Guidance:					
Salaries of Other Professional Staff	208,842	(92,475)	116,367	116,367	
Other Salaries	96,657	(55,363)	41,294	41,294	
Supplies and Materials	999	(330)	669	669	
Total Guidance	306,498	(148,168)	158,330	158,330	

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2015

School: John F. Kennedy

	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	\$ 46,657	\$ (1,451)	\$ 45,206	\$ 45,206	
Salaries of Secretarial and Clerical Assistants	52,766	(411)	52,355	52,355	
Salaries of Facilitators, Math & Literacy Coaches		77,418	77,418	77,418	
Supplies and Materials	1,000	(1,000)			
Other Objects	3,000	(1,665)	1,335	1,335	
Total Improvement of Instruction Services	103,423	72,891	176,314	176,314	
Educational Media/Library Services:					
Salaries of Technology Coordinators	69,771	(69,771)			
Total Educational Media/Library Services	69,771	(69,771)			
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	195,970	19,626	215,596	215,596	
Salaries of Secretarial and Clerical Assistants	60,881	(6,263)	54,618	54,618	
Other Salaries		63,424	63,424	63,424	
Other Purchased Services (400-500 series)	26,000	(19,619)	6,381	3,543	\$ 2,838
Supplies and Materials	2,220	(668)	1,552	1,552	
Other Objects	4,900	(4,900)			
Total Support Services – School Administration	289,971	51,600	341,571	338,733	2,838
Security					
Salaries	79,457	2,743	82,200	82,200	
General Supplies	500	(500)			
Total Security	79,957	2,243	82,200	82,200	
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors					
	18,000	(8,739)	9,261	9,105	156
Total Student Transportation Services	18,000	(8,739)	9,261	9,105	156
Unallocated Benefits:					
Health Benefits	794,739		794,739	794,739	
Total Unallocated Benefits	794,739		794,739	794,739	
Total Undistributed Expenditures	1,882,519	(86,727)	1,795,792	1,792,026	3,766
Total Expenditures - Current	4,688,811	72,314	4,761,125	4,756,601	4,524
Total Expenditures - School Based	4,688,811	72,314	4,761,125	4,756,601	4,524
Other Financing Sources:					
Transfers In	4,688,811	72,314	4,761,125	4,756,601	4,524
Total Other Financing Sources	4,688,811	72,314	4,761,125	4,756,601	4,524
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, 2015

School: Lafayette Street	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 447,682	\$ (107,223)	\$ 340,459	\$ 340,459	
Grades 1- 5	1,331,983	240,857	1,572,840	1,572,840	
Grades 6-8	823,486	15,058	838,544	838,472	\$ 72
Undistributed Instruction:					
Other Salaries of Instruction	200,241	2,475	202,716	202,716	
Other Purchased Services	500	(500)			
General Supplies	125,148	61,942	187,090	181,515	5,575
Textbooks	39,900	(39,900)			
Other Objects	14,807	28,487	43,294	31,825	11,469
Total Regular Programs	2,983,747	201,196	3,184,943	3,167,827	17,116
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers		14,748	14,748	14,748	
Textbooks	2,024	(2,024)			
Total Learning and/or Language Disabilities	2,024	12,724	14,748	14,748	
Resource Room/Resource Center:					
Salaries of Teachers	477,703	(95,169)	382,534	382,534	
General Supplies	14,920	(13,349)	1,571	1,571	
Textbooks	950	(950)			
Total Resource Room/Resource Center	493,573	(109,468)	384,105	384,105	
Autism:					
Salaries of Teachers	1,500	(1,360)	140	140	
Total Autism	1,500	(1,360)	140	140	
Total Special Education	497,097	(98,104)	398,993	398,993	
Bilingual Education:					
Salaries of Teachers	1,064,493	(142,793)	921,700	921,627	73
General Supplies	6,999	(6,999)			
Textbooks	895	(895)			
Total Bilingual Education	1,072,387	(150,687)	921,700	921,627	73
School Sponsored Co-curricular Activities:					
Salaries	27,095	(6,341)	20,754	20,754	
Total School Sponsored Co-curricular Activities	27,095	(6,341)	20,754	20,754	
School Sponsored Athletics:					
Salaries	4,124	(4,124)			
Total School Sponsored Athletics	4,124	(4,124)			
Before/After School Programs:					
Salaries of Teachers	20,826	(1,453)	19,373	19,373	
Total Before/After School Programs	20,826	(1,453)	19,373	19,373	
Total Instruction	4,605,276	(59,513)	4,545,763	4,528,574	17,189

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2015

School: Lafayette Street

Expenditures

Current:

Undistributed Expenditures:

Attendance and Social Work Services:

	Original Budget	Transfers	Final Budget	Expenditures	Variance
Salaries	\$ 96,675	\$ (1,046)	\$ 95,629	\$ 95,629	
Salaries of Family Liaisons/Comm Parent Inv. Spe	33,951	7,709	41,660	41,660	
Supplies and Materials	1,000	(65)	935	926	\$ 9
Total Attendance and Social Work Services	131,626	6,598	138,224	138,215	9

Health Services:

Salaries	95,750	12,200	107,950	107,950	
Supplies and Materials	2,400	1,094	3,494	2,196	1,298
Total Health Services	98,150	13,294	111,444	110,146	1,298

Guidance:

Salaries of Other Professional Staff	62,004	6,615	68,619	68,619	
Supplies and Materials	500	(2)	498	498	
Total Guidance	62,504	6,613	69,117	69,117	

Improvement of Instruction Services:

Salaries of Supervisors of Instruction	194,673		194,673	194,673	
Salaries of Secretarial and Clerical Assistants	75,446	(24,116)	51,330	51,330	
Salaries of Facilitators, Math & Literacy Coaches	122,857	84,048	206,905	206,905	
Other Objects	5,000	(3,831)	1,169	1,169	
Total Improvement of Instruction Services	397,976	56,101	454,077	454,077	

Educational Media/Library Services:

Salaries of Technology Coordinators	92,679	(92,679)			
Total Educational Media/Library Services	92,679	(92,679)			

Instructional Staff Training Services:

Purchased Professional - Education Services		13,500	13,500	10,800	2,700
Total Instructional Staff Training Services		13,500	13,500	10,800	2,700

Support Services - School Administration:

Salaries of Principals/Assistant Principals/Program Directors	292,787	47,255	340,042	340,042	
Salaries of Secretarial and Clerical Assistants	76,535	(22,524)	54,011	54,011	
Other Salaries		54,880	54,880	54,880	
Other Purchased Services (400-500 series)	40,177	(26,540)	13,637	7,290	6,347
Supplies and Materials	7,500	(4,111)	3,389	3,389	
Other Objects	12,171	(6,663)	5,508	4,578	930
Total Support Services - School Administration	429,170	42,297	471,467	464,190	7,277

Security

Salaries	100,310	15,869	116,179	116,179	
General Supplies	250	(250)			
Total Security	100,560	15,619	116,179	116,179	

Student Transportation Services:

Contracted Services - Transportation (Other than Between Home and School) - Vendors	9,350	4,826	14,176	12,931	1,245
Total Student Transportation Services	9,350	4,826	14,176	12,931	1,245

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2015

School: Lafayette Street	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Unallocated Benefits:					
Health Benefits	\$ 1,323,311		\$ 1,323,311	\$ 1,323,311	
Total Unallocated Benefits	1,323,311		1,323,311	1,323,311	
Total Undistributed Expenditures	2,645,326	\$ 66,169	2,711,495	2,698,966	\$ 12,529
Total Expenditures - Current	7,250,602	6,656	7,257,258	7,227,540	29,718
Capital Outlay					
Equipment:					
Regular Programs - Instruction:					
Grades 1-5	38,096	784	38,880	38,880	
Grades 6-8	58,826	(3,331)	55,495	55,495	
Total Equipment	96,922	(2,547)	94,375	94,375	
Total Expenditures - School Based	7,347,524	4,109	7,351,633	7,321,915	29,718
Other Financing Sources:					
Transfers In	7,347,524	4,109	7,351,633	7,321,915	29,718
Total Other Financing Sources	7,347,524	4,109	7,351,633	7,321,915	29,718
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, 2015

School: Lincoln	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 162,923	\$ 2,713	\$ 165,636	\$ 165,636	
Grades 1- 5	1,298,304	86,119	1,384,423	1,384,423	
Grades 6-8	290,818	(32,732)	258,086	258,086	
Undistributed Instruction:					
Other Salaries of Instruction	67,324	(9,545)	57,779	57,779	
General Supplies	18,500	(885)	17,615	12,517	\$ 5,098
Textbooks	3,000	(3,000)			
Other Objects	2,000	(2,000)			
Total Regular Programs	1,842,869	40,670	1,883,539	1,878,441	5,098
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	192,208	(39,236)	152,972	152,972	
Other Salaries of Instruction	1,554	(1,554)			
General Supplies	3,500	(3,500)			
Textbooks	1,000	(1,000)			
Other Objects	750	(750)			
Total Learning and/or Language Disabilities	199,012	(46,040)	152,972	152,972	
Resource Room/Resource Center:					
Salaries of Teachers	195,829	2,453	198,282	198,282	
General Supplies	1,000	(1,000)			
Total Resource Room/Resource Center	196,829	1,453	198,282	198,282	
Total Special Education	395,841	(44,587)	351,254	351,254	
School Sponsored Co-curricular Activities:					
Salaries	2,621	4,986	7,607	7,607	
Total School Sponsored Co-curricular Activities	2,621	4,986	7,607	7,607	
School Sponsored Athletics:					
Salaries	9,730	(1,472)	8,258	8,258	
Total School Sponsored Athletics	9,730	(1,472)	8,258	8,258	
Before/After School Programs:					
Salaries of Teachers	22,896	(22,896)			
Other Salaries for Instruction		8,553	8,553	8,553	
Total Before/After School Programs	22,896	(14,343)	8,553	8,553	
Total Instruction	2,273,957	(14,746)	2,259,211	2,254,113	5,098
Undistributed Expenditures:					
Health Services:					
Supplies and Materials		92	92	92	
Total Health Services		92	92	92	
Improvement of Instruction Services:					
Salaries of Secretarial and Clerical Assistants	48,221	(8,407)	39,814	39,814	
Salaries of Facilitators, Math & Literacy Coaches		130,056	130,056	130,056	
Other Objects	3,000	(754)	2,246	2,246	
Total Improvement of Instruction Services	51,221	120,895	172,116	172,116	

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2015

School: Lincoln	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Educational Media/Library Services:					
Salaries of Technology Coordinators	\$ 59,319	\$ (59,319)			
Total Educational Media/Library Services	59,319	(59,319)			
Instructional Staff Training Services:					
Purchased Professional –Education Services	4,500	(4,500)			
Supplies and Materials	2,000	(2,000)			
Total Instructional Staff Training Services	6,500	(6,500)			
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	147,992	24,243	\$ 172,235	\$ 172,235	
Salaries of Secretarial and Clerical Assistants	50,021	1,228	51,249	51,249	
Other Purchased Services (400-500 series)	7,000	(6,135)	865	865	
Supplies and Materials	3,500	(56)	3,444	2,945	\$ 499
Other Objects	2,996	(1,516)	1,480	1,480	
Total Support Services – School Administration	211,509	17,764	229,273	228,774	499
Security					
Salaries	61,596	12,379	73,975	73,975	
Total Security	61,596	12,379	73,975	73,975	
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	3,780	1,303	5,083	5,083	
Total Student Transportation Services	3,780	1,303	5,083	5,083	
Unallocated Benefits:					
Health Benefits	711,205		711,205	711,205	
Total Unallocated Benefits	711,205		711,205	711,205	
Total Undistributed Expenditures	1,105,130	86,614	1,191,744	1,191,245	499
Total Expenditures - Current	3,379,087	71,868	3,450,955	3,445,358	5,597
Total Expenditures - School Based	3,379,087	71,868	3,450,955	3,445,358	5,597
Other Financing Sources:					
Transfers In	3,379,087	71,868	3,450,955	3,445,358	5,597
Total Other Financing Sources	3,379,087	71,868	3,450,955	3,445,358	5,597
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, 2015

School: Louise A. Spencer

	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 133,077	\$ (21,269)	\$ 111,808	\$ 111,808	
Grades 1- 5	686,418	83,104	769,522	769,508	\$ 14
Grades 6-8	371,600	86,237	457,837	457,837	
Undistributed Instruction:					
Other Salaries of Instruction	66,891	7,108	73,999	73,999	
Other Purchased Services	16,000	(20)	15,980	15,980	
General Supplies	46,961	(4,119)	42,842	41,336	1,506
Other Objects	10,200	(7,866)	2,334	1,714	620
Total Regular Programs	1,331,147	143,175	1,474,322	1,472,182	2,140
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	184,649	4,605	189,254	189,254	
General Supplies	1,749	(1,749)			
Total Learning and/or Language Disabilities	186,398	2,856	189,254	189,254	
Behavioral Disabilities:					
Salaries of Teachers	142,276	(13,488)	128,788	128,788	
Other Salaries of Instruction	32,219	(32,219)			
General Supplies	1,200	(470)	730	541	189
Total Behavioral Disabilities	175,695	(46,177)	129,518	129,329	189
Multiple Disabilities:					
Salaries of Teachers	58,906	71,190	130,096	130,096	
General Supplies	350	(350)			
Total Multiple Disabilities	59,256	70,840	130,096	130,096	
Resource Room/Resource Center:					
Salaries of Teachers	23,261	104,153	127,414	127,414	
Total Resource Room/Resource Center	23,261	104,153	127,414	127,414	
Autism:					
Salaries of Teachers	604,217	43,754	647,971	647,971	
Other Salaries of Instruction	244,582	26,667	271,249	271,249	
General Supplies	2,700	(1,346)	1,354	553	801
Other Objects	1,200	(1,200)			
Total Autism	852,699	67,875	920,574	919,773	801
Total Special Education	1,297,309	199,547	1,496,856	1,495,866	990
School Sponsored Co-curricular Activities:					
Salaries	2,741	(41)	2,700	2,687	13
Total School Sponsored Co-curricular Activities	2,741	(41)	2,700	2,687	13
School Sponsored Athletics:					
Salaries	9,730	(3,730)	6,000	6,000	
Total School Sponsored Athletics	9,730	(3,730)	6,000	6,000	
Before/After School Programs:					
Salaries of Teachers	12,000	(4,142)	7,858	7,560	298
Total Before/After School Programs	12,000	(4,142)	7,858	7,560	298

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2015

School: Louise A. Spencer	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Other Supplemental/At-Risk Programs - Instruction:					
Purchased Professional & Technical Services	\$ 25,000	\$ (24,850)	\$ 150	\$ 150	
Total Other Supplemental/At-Risk Programs - Instruction	25,000	(24,850)	150	150	
Total Instruction	2,677,927	309,959	2,987,886	2,984,445	\$ 3,441
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	85,446	6,054	91,500	91,500	
Salaries of Family Liaisons/Comm Parent Inv. Spe	33,951	9,930	43,881	43,881	
Supplies and Materials	1,475	(728)	747	135	612
Total Attendance and Social Work Services	120,872	15,256	136,128	135,516	612
Health Services:					
Salaries	184,705	21,295	206,000	206,000	
Supplies and Materials	2,450	150	2,600	2,540	60
Total Health Services	187,155	21,445	208,600	208,540	60
Guidance:					
Salaries of Other Professional Staff	125,354	(66,568)	58,786	58,786	
Total Guidance	125,354	(66,568)	58,786	58,786	
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	45,812	(45,812)			
Salaries of Secretarial and Clerical Assistants	24,111	(16,838)	7,273	7,273	
Salaries of Facilitators, Math & Literacy Coaches		114,789	114,789	114,789	
Other Objects	4,000	(3,856)	144		144
Total Improvement of Instruction Services	73,923	48,283	122,206	122,062	144
Educational Media/Library Services:					
Salaries	96,675	(96,675)			
Salaries of Technology Coordinators	54,102	(54,102)			
Supplies and Materials	500	(500)			
Total Educational Media/Library Services	151,277	(151,277)			
Instructional Staff Training Services:					
Purchased Professional -Education Services		900	900	900	
Other Purchased Services	24,000	(16,886)	7,114	5,864	1,250
Supplies and Materials	500	(306)	194	194	
Other Objects	3,055	(2,008)	1,047	1,047	
Total Instructional Staff Training Services	27,555	(18,300)	9,255	8,005	1,250
Support Services - School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	155,934	(45,389)	110,545	110,545	
Salaries of Secretarial and Clerical Assistants	25,211	(25,211)			
Other Salaries	71,628	42,340	113,968	113,968	
Other Objects	2,300	(930)	1,370	1,205	165
Total Support Services - School Administration	255,073	(29,190)	225,883	225,718	165
Security					
Salaries	157,801	1,092	158,893	153,948	4,945
Total Security	157,801	1,092	158,893	153,948	4,945

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2015

School: Louise A. Spencer

	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Student Transportation Services:					
Contracted Services -Transportation (Other than Between Home and School) - Vendors	\$ 7,500	\$ (5,912)	\$ 1,588	\$ 181	\$ 1,407
Total Student Transportation Services	7,500	(5,912)	1,588	181	1,407
Unallocated Benefits:					
Health Benefits	1,057,837		1,057,837	1,057,837	
Total Unallocated Benefits	1,057,837		1,057,837	1,057,837	
Total Undistributed Expenditures	2,164,347	(185,171)	1,979,176	1,970,593	8,583
Total Expenditures - Current	4,842,274	124,788	4,967,062	4,955,038	12,024
Total Expenditures - School Based	4,842,274	124,788	4,967,062	4,955,038	12,024
Other Financing Sources:					
Transfers In	4,842,274	124,788	4,967,062	4,955,038	12,024
Total Other Financing Sources	4,842,274	124,788	4,967,062	4,955,038	12,024
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, 2015

School: Luis Munoz Marin (Broadway)

	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 230,723	\$ 10,419	\$ 241,142	\$ 241,142	
Grades 1- 5	1,168,939	(96,680)	1,072,259	1,072,259	
Grades 6-8	1,549,754	(93,554)	1,456,200	1,456,200	
Undistributed Instruction:					
Other Salaries of Instruction	94,917	3,514	98,431	98,431	
Other Purchased Services	500		500	500	
General Supplies	58,418	27,429	85,847	83,235	\$ 2,612
Textbooks	10,000	(10,000)			
Other Objects		27,271	27,271	20,696	6,575
Total Regular Programs	3,113,251	(131,601)	2,981,650	2,972,463	9,187
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	299,890	(36,636)	263,254	263,254	
Total Learning and/or Language Disabilities	299,890	(36,636)	263,254	263,254	
Behavioral Disabilities:					
Salaries of Teachers	195,266	(45,257)	150,009	150,009	
Other Salaries of Instruction	127,299	5,294	132,593	132,593	
Total Behavioral Disabilities	322,565	(39,963)	282,602	282,602	
Multiple Disabilities:					
Salaries of Teachers	308,218	(79,904)	228,314	228,314	
Total Multiple Disabilities	308,218	(79,904)	228,314	228,314	
Resource Room/Resource Center:					
Salaries of Teachers	438,216	(76,988)	361,228	361,228	
Total Resource Room/Resource Center	438,216	(76,988)	361,228	361,228	
Total Special Education	1,368,889	(233,491)	1,135,398	1,135,398	
Bilingual Education:					
Salaries of Teachers	537,895	(194,108)	343,787	343,787	
Other Salaries of Instruction	32,778	1,765	34,543	34,543	
Total Bilingual Education	570,673	(192,343)	378,330	378,330	
School Sponsored Co-curricular Activities:					
Salaries	14,457	(5,581)	8,876	8,876	
Total School Sponsored Co-curricular Activities	14,457	(5,581)	8,876	8,876	
School Sponsored Athletics:					
Salaries	8,258	(318)	7,940	7,940	
Total School Sponsored Athletics	8,258	(318)	7,940	7,940	
Before/After School Programs:					
Salaries of Teachers	16,650	(13,116)	3,534	3,534	
Total Before/After School Programs	16,650	(13,116)	3,534	3,534	
Other Supplemental/At-Risk Programs - Instruction:					
Salaries of Reading Specialists	97,168	(62,742)	34,426	34,426	
Total Other Supplemental/At-Risk Programs - Instruction	97,168	(62,742)	34,426	34,426	
Total Instruction	5,189,346	(639,192)	4,550,154	4,540,967	9,187

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2015

School: Luis Munoz Marin (Broadway)

	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Spe	\$ 67,613	\$ 8,323	\$ 75,936	\$ 75,936	
Total Attendance and Social Work Services	67,613	8,323	75,936	75,936	
Health Services:					
Salaries	87,216	12,516	99,732	99,732	
Supplies and Materials	500	(220)	280	280	
Total Health Services	87,716	12,296	100,012	100,012	
Guidance:					
Salaries of Other Professional Staff	58,573	(58,573)			
Supplies and Materials	500	(315)	185	150	\$ 35
Total Guidance	59,073	(58,888)	185	150	35
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	156,351	(26,755)	129,596	129,596	
Salaries of Other Professional Staff	42,774	2,501	45,275	45,275	
Salaries of Secretarial and Clerical Assistants	70,414	5,366	75,780	75,780	
Salaries of Facilitators, Math & Literacy Coaches		192,383	192,383	192,383	
Other Objects	6,000	(1,002)	4,998	3,620	1,378
Total Improvement of Instruction Services	275,539	172,493	448,032	446,654	1,378
Educational Media/Library Services:					
Salaries	104,810	(29,889)	74,921	74,921	
Salaries of Technology Coordinators	95,619	(95,619)			
Total Educational Media/Library Services	200,429	(125,508)	74,921	74,921	
Instructional Staff Training Services:					
Purchased Professional –Education Services	10,000	500	10,500	10,500	
Total Instructional Staff Training Services	10,000	500	10,500	10,500	
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	263,141	10,158	273,299	273,299	
Salaries of Secretarial and Clerical Assistants	50,263	5,912	56,175	56,175	
Other Salaries		74,215	74,215	74,215	
Other Purchased Services (400-500 series)	3,000	6,520	9,520	2,027	7,493
Supplies and Materials	7,500	6,772	14,272	14,272	
Other Objects	3,625	3,257	6,882	5,614	1,268
Total Support Services – School Administration	327,529	106,834	434,363	425,602	8,761
Security					
Salaries	61,596	(8,737)	52,859	52,859	
General Supplies	2,200	2,075	4,275	3,225	1,050
Total Security	63,796	(6,662)	57,134	56,084	1,050
Student Transportation Services:					
Contracted Services --Transportation (Other than Between Home and School) – Vendors					
	5,000	255	5,255	2,396	2,859
Total Student Transportation Services	5,000	255	5,255	2,396	2,859
Unallocated Benefits:					
Health Benefits	1,649,808		1,649,808	1,649,808	
Total Unallocated Benefits	1,649,808		1,649,808	1,649,808	

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2015

School: Luis Munoz Marin (Broadway)	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Total Undistributed Expenditures	\$ 2,746,503	\$ 109,643	\$ 2,856,146	\$ 2,842,063	\$ 14,083
Total Expenditures - Current	7,935,849	(529,549)	7,406,300	7,383,030	23,270
Total Expenditures - School Based	7,935,849	(529,549)	7,406,300	7,383,030	23,270
Other Financing Sources:					
Transfers In	7,935,849	(529,549)	7,406,300	7,383,030	23,270
Total Other Financing Sources	7,935,849	(529,549)	7,406,300	7,383,030	23,270
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, 2015

School: Madison Avenue	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Undistributed Instruction:					
General Supplies		\$ 3,007	\$ 3,007	\$ 3,007	
Total Regular Programs		3,007	3,007	3,007	
Total Instruction		3,007	3,007	3,007	
Undistributed Expenditures:					
Improvement of Instruction Services:					
Other Objects		469	469	469	
Total Improvement of Instruction Services		469	469	469	
Support Services – School Administration:					
Other Objects		96	96	96	
Total Support Services – School Administration		96	96	96	
Student Transportation Services:					
Contracted Services – Transportation (Other than Between Home and School) – Vendors		2,200	2,200	2,200	
Total Student Transportation Services		2,200	2,200	2,200	
Total Undistributed Expenditures		2,765	2,765	2,765	
Total Expenditures - Current		5,772	5,772	5,772	
Total Expenditures - School Based		5,772	5,772	5,772	
Other Financing Sources:					
Transfers In		5,772	5,772	5,772	
Total Other Financing Sources		5,772	5,772	5,772	
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, 2015

School: Malcolm X Shabazz High

	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Grades 9-12	\$ 2,781,870	\$ 265,815	\$ 3,047,685	\$ 3,047,214	\$ 471
Undistributed Instruction:					
General Supplies	50,225	61,490	111,715	103,182	8,533
Textbooks	43,739	(30,366)	13,373	13,373	
Total Regular Programs	2,875,834	296,939	3,172,773	3,163,769	9,004
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	467,971	(50,530)	417,441	417,441	
General Supplies	5,500	(11)	5,489	5,488	1
Total Learning and/or Language Disabilities	473,471	(50,541)	422,930	422,929	1
Behavioral Disabilities:					
Salaries of Teachers	107,084	(6,576)	100,508	100,508	
Other Salaries of Instruction	60,407	(2,560)	57,847	57,847	
Total Behavioral Disabilities	167,491	(9,136)	158,355	158,355	
Resource Room/Resource Center:					
Salaries of Teachers	554,067	(59,829)	494,238	494,238	
Total Resource Room/Resource Center	554,067	(59,829)	494,238	494,238	
Total Special Education	1,195,029	(119,506)	1,075,523	1,075,522	1
School Sponsored Co-curricular Activities:					
Salaries	54,124	28,556	82,680	82,680	
Supplies and Materials	2,500	(2,500)			
Total School Sponsored Co-curricular Activities	56,624	26,056	82,680	82,680	
School Sponsored Athletics:					
Salaries	206,936	6,132	213,068	213,068	
Supplies and Materials	43,048	(645)	42,403	38,676	3,727
Other Objects	23,750	1	23,751	23,750	1
Total School Sponsored Athletics	273,734	5,488	279,222	275,494	3,728
Before/After School Programs:					
Salaries of Teachers	54,945	(49,051)	5,894	5,894	
Total Before/After School Programs	54,945	(49,051)	5,894	5,894	
Total Instruction	4,456,166	159,926	4,616,092	4,603,359	12,733
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	92,180	3,407	95,587	95,587	
Salaries of Family Liaisons/Comm Parent Inv. Spe	32,778	(743)	32,035	32,035	
Total Attendance and Social Work Services	124,958	2,664	127,622	127,622	
Health Services:					
Salaries	187,222	25,331	212,553	212,553	
Supplies and Materials	2,000	(578)	1,422	1,422	
Total Health Services	189,222	24,753	213,975	213,975	

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2015

School: Malcolm X Shabazz High

	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Guidance:					
Salaries of Other Professional Staff	\$ 511,037	\$ (140,641)	\$ 370,396	\$ 370,396	
Other Salaries	181,833	5,319	187,152	187,152	
Supplies and Materials	1,750	(687)	1,063	980	\$ 83
Total Guidance	694,620	(136,009)	558,611	558,528	83
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	360,820	(79,811)	281,009	281,009	
Salaries of Secretarial and Clerical Assistants	93,720	(7,643)	86,077	86,077	
Other Salaries	93,980	(935)	93,045	93,045	
Other Objects	5,000	100	5,100	5,100	
Total Improvement of Instruction Services	553,520	(88,289)	465,231	465,231	
Educational Media/Library Services:					
Salaries	57,033	623	57,656	57,656	
Salaries of Technology Coordinators	100,538	(74,970)	25,568	25,568	
Purchased Professional and Technical Services	1,030	(1,030)			
Supplies and Materials	4,770	29	4,799	3,940	859
Total Educational Media/Library Services	163,371	(75,348)	88,023	87,164	859
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	475,502	5,877	481,379	481,371	8
Salaries of Secretarial and Clerical Assistants	94,520	12,899	107,419	107,419	
Other Salaries	96,466	259,833	356,299	356,299	
Other Purchased Services (400-500 series)	20,000	9,063	29,063	25,774	3,289
Supplies and Materials	6,989	762	7,751	7,471	280
Other Objects	18,996	7,752	26,748	22,438	4,310
Total Support Services – School Administration	712,473	296,186	1,008,659	1,000,772	7,887
Security					
Salaries	247,733	21,485	269,218	269,218	
General Supplies	3,500	286	3,786	3,227	559
Total Security	251,233	21,771	273,004	272,445	559
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors					
	15,000	11,555	26,555	25,311	1,244
Total Student Transportation Services	15,000	11,555	26,555	25,311	1,244
Unallocated Benefits:					
Health Benefits	1,883,995		1,883,995	1,883,995	
Total Unallocated Benefits	1,883,995		1,883,995	1,883,995	
Total Undistributed Expenditures	4,588,392	57,283	4,645,675	4,635,043	10,632
Total Expenditures - Current	9,044,558	217,209	9,261,767	9,238,402	23,365
Capital Outlay					
Equipment:					
Undistributed Expenditures:					
Other Support Services – Students - Regular					
School Administration	22,607	(17,753)	4,854	4,485	369
Total Equipment	22,607	(17,753)	4,854	4,485	369

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2015

School: Malcolm X Shabazz High

	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Total Expenditures - School Based	\$ 9,067,165	\$ 199,456	\$ 9,266,621	\$ 9,242,887	\$ 23,734
Other Financing Sources:					
Transfers In	9,067,165	199,456	9,266,621	9,242,887	23,734
Total Other Financing Sources	9,067,165	199,456	9,266,621	9,242,887	23,734
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, 2015

School: Maple Avenue	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Undistributed Instruction:					
General Supplies		\$ 2,118	\$ 2,118	\$ 2,118	
Total Regular Programs		2,118	2,118	2,118	
Total Instruction		2,118	2,118	2,118	
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Spe	\$ 33,662	2,481	36,143	36,143	
Total Attendance and Social Work Services	33,662	2,481	36,143	36,143	
Health Services:					
Salaries	182,355	28,725	211,080	211,080	
Supplies and Materials	654		654	435	\$ 219
Total Health Services	183,009	28,725	211,734	211,515	219
Guidance:					
Salaries of Other Professional Staff	263,957	(148,510)	115,447	115,447	
Total Guidance	263,957	(148,510)	115,447	115,447	
Total Undistributed Expenditures	480,628	(117,304)	363,324	363,105	219
Total Expenditures - Current	480,628	(115,186)	365,442	365,223	219
Total Expenditures - School Based	480,628	(115,186)	365,442	365,223	219
Other Financing Sources:					
Transfers In	480,628	(115,186)	365,442	365,223	219
Total Other Financing Sources	480,628	(115,186)	365,442	365,223	219
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, 2015

School: McKinley	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 188,753	\$ (52,520)	\$ 136,233	\$ 136,233	
Grades 1- 5	1,371,631	64,137	1,435,768	1,435,738	\$ 30
Grades 6-8	863,534	(2,889)	860,645	860,645	
Undistributed Instruction:					
Other Salaries of Instruction	97,217	18,001	115,218	115,218	
General Supplies	60,000	21,179	81,179	81,061	118
Textbooks	30,000	(30,000)			
Total Regular Programs	2,611,135	17,908	2,629,043	2,628,895	148
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	659,481	(11,230)	648,251	648,158	93
General Supplies	10,000	1,259	11,259	11,259	
Total Learning and/or Language Disabilities	669,481	(9,971)	659,510	659,417	93
Resource Room/Resource Center:					
Salaries of Teachers	571,475	15,653	587,128	587,128	
General Supplies	3,000		3,000	3,000	
Total Resource Room/Resource Center	574,475	15,653	590,128	590,128	
Autism:					
Salaries of Teachers	469,791	(17,183)	452,608	452,608	
Other Salaries of Instruction	201,375	(41,001)	160,374	160,374	
General Supplies	15,000	977	15,977	15,977	
Total Autism	686,166	(57,207)	628,959	628,959	
Total Special Education	1,930,122	(51,525)	1,878,597	1,878,504	93
Bilingual Education:					
Salaries of Teachers	207,774	(42,980)	164,794	164,724	70
General Supplies	3,000		3,000	3,000	
Total Bilingual Education	210,774	(42,980)	167,794	167,724	70
School Sponsored Co-curricular Activities:					
Salaries	11,986	2,369	14,355	14,355	
Total School Sponsored Co-curricular Activities	11,986	2,369	14,355	14,355	
School Sponsored Athletics:					
Salaries	13,859	2,021	15,880	15,880	
Total School Sponsored Athletics	13,859	2,021	15,880	15,880	
Before/After School Programs:					
Salaries of Teachers	53,280	12,339	65,619	65,619	
Total Before/After School Programs	53,280	12,339	65,619	65,619	
Other Supplemental/At-Risk Programs - Instruction:					
Salaries of Reading Specialists	101,651	(1,057)	100,594	100,594	
Total Other Supplemental/At-Risk Programs - Instruction	101,651	(1,057)	100,594	100,594	
Total Instruction	4,932,807	(60,925)	4,871,882	4,871,571	311

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2015

School: McKinley	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Spe	\$ 33,951	\$ (10,284)	\$ 23,667	\$ 23,667	
Total Attendance and Social Work Services	33,951	(10,284)	23,667	23,667	
Health Services:					
Salaries	95,685	7,528	103,213	103,213	
Total Health Services	95,685	7,528	103,213	103,213	
Guidance:					
Salaries of Other Professional Staff	55,463	34,562	90,025	90,025	
Total Guidance	55,463	34,562	90,025	90,025	
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	205,010	(99,437)	105,573	105,573	
Salaries of Secretarial and Clerical Assistants	128,923	(5,128)	123,795	123,795	
Salaries of Facilitators, Math & Literacy Coaches		146,912	146,912	146,912	
Other Objects	6,000	(1,427)	4,573	2,955	\$ 1,618
Total Improvement of Instruction Services	339,933	40,920	380,853	379,235	1,618
Educational Media/Library Services:					
Salaries of Technology Coprinator	62,877	(62,877)			
Total Educational Media/Library Services	62,877	(62,877)			
Instructional Staff Training Services:					
Purchased Professional –Education Services	125,000	(95,000)	30,000	28,751	1,249
Total Instructional Staff Training Services	125,000	(95,000)	30,000	28,751	1,249
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	297,629	(3,131)	294,498	294,498	
Salaries of Secretarial and Clerical Assistants	78,004	3,323	81,327	81,327	
Other Salaries		83,645	83,645	83,645	
Other Purchased Services (400-500 series)	13,739	326	14,065	13,206	859
Supplies and Materials	6,000	3,558	9,558	8,930	628
Other Objects	8,431	(7,415)	1,016	1,016	
Total Support Services – School Administration	403,803	80,306	484,109	482,622	1,487
Security					
Salaries	81,924	2,523	84,447	84,447	
General Supplies		2,642	2,642	2,642	
Total Security	81,924	5,165	87,089	87,089	
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	3,121	(3,121)			
Total Student Transportation Services	3,121	(3,121)			
Unallocated Benefits:					
Health Benefits	1,298,022		1,298,022	1,298,022	
Total Unallocated Benefits	1,298,022		1,298,022	1,298,022	
Total Undistributed Expenditures	2,499,779	(2,801)	2,496,978	2,492,624	4,354
Total Expenditures - Current	7,432,586	(63,726)	7,368,860	7,364,195	4,665

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2015

School: McKinley	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Capital Outlay					
Equipment:					
Undistributed Expenditures:					
Other Support Services – Students - Regular					
Instruction		\$ 7,224	\$ 7,224	\$ 7,224	
Operation & Maintenance services	\$ 5,000	(1,857)	3,143		\$ 3,143
Total Equipment	5,000	5,367	10,367	7,224	3,143
Transfer of Funds to Charter Schools					
Total Expenditures - School Based	7,437,586	(58,359)	7,379,227	7,371,419	7,808
Other Financing Sources:					
Transfers In	7,437,586	(58,359)	7,379,227	7,371,419	7,808
Total Other Financing Sources	7,437,586	(58,359)	7,379,227	7,371,419	7,808
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, 2015

School: Miller Street	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 164,424	\$ (48,305)	\$ 116,119	\$ 116,119	
Grades 1- 5	853,168	3,616	856,784	856,779	\$ 5
Grades 6-8	563,747	35,278	599,025	599,025	
Undistributed Instruction:					
Other Salaries of Instruction	66,170	(31,013)	35,157	35,157	
General Supplies	15,679	(186)	15,493	14,780	713
Textbooks	1,500	(1,500)			
Other Objects	2,500	(1,319)	1,181	99	1,082
Total Regular Programs	1,667,188	(43,429)	1,623,759	1,621,959	1,800
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	596,893	(25,061)	571,832	571,832	
Total Learning and/or Language Disabilities	596,893	(25,061)	571,832	571,832	
Resource Room/Resource Center:					
Salaries of Teachers	166,181	82	166,263	166,263	
General Supplies	3,000	(44)	2,956	2,956	
Textbooks	400	(400)			
Total Resource Room/Resource Center	169,581	(362)	169,219	169,219	
Total Special Education	766,474	(25,423)	741,051	741,051	
Bilingual Education:					
Salaries of Teachers	569,582	20,322	589,904	589,904	
Other Salaries of Instruction	33,662	409	34,071	34,071	
General Supplies	3,000	(3,000)			
Textbooks	400	(400)			
Total Bilingual Education	606,644	17,331	623,975	623,975	
School Sponsored Co-curricular Activities:					
Salaries	9,246	(4,929)	4,317	4,317	
Total School Sponsored Co-curricular Activities	9,246	(4,929)	4,317	4,317	
School Sponsored Athletics:					
Salaries	8,258	(318)	7,940	7,940	
Supplies and Materials	1,000	(1,000)			
Total School Sponsored Athletics	9,258	(1,318)	7,940	7,940	
Before/After School Programs:					
Salaries of Teachers	15,766	(1,981)	13,785	13,785	
Other Salaries for Instruction	3,060	(2,720)	340	340	
Total Before/After School Programs	18,826	(4,701)	14,125	14,125	
Other Supplemental/At-Risk Programs - Instruction:					
Salaries of Reading Specialists	86,385	(77,368)	9,017	9,017	
Total Other Supplemental/At-Risk Programs - Instruction	86,385	(77,368)	9,017	9,017	
Total Instruction	3,164,021	(139,837)	3,024,184	3,022,384	1,800

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2015

School: Miller Street	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	\$ 100,311	\$ (1,583)	\$ 98,728	\$ 98,728	
Salaries of Family Liaisons/Comm Parent Inv. Sp	32,941	3,366	36,307	36,307	
Total Attendance and Social Work Services	133,252	1,783	135,035	135,035	
Health Services:					
Salaries	96,889	24,488	121,377	121,377	
Supplies and Materials	200	(62)	138	128	\$ 10
Total Health Services	97,089	24,426	121,515	121,505	10
Guidance:					
Other Salaries	61,974	(61,974)			
Total Guidance	61,974	(61,974)			
Improvement of Instruction Services:					
Salaries of Facilitators, Math & Literacy Coaches		105,227	105,227	105,227	
Other Objects	4,000	(1,550)	2,450	2,000	450
Total Improvement of Instruction Services	4,000	103,677	107,677	107,227	450
Educational Media/Library Services:					
Salaries of Technology Coordinators	69,771	(69,771)			
Total Educational Media/Library Services	69,771	(69,771)			
Instructional Staff Training Services:					
Purchased Professional -Education Services	1,000	(485)	515	515	
Total Instructional Staff Training Services	1,000	(485)	515	515	
Support Services - School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	154,658	(40,755)	113,903	113,903	
Salaries of Secretarial and Clerical Assistants	55,017	(129)	54,888	54,888	
Other Purchased Services (400-500 series)	6,700	(1,665)	5,035	5,035	
Supplies and Materials	2,000	504	2,504	2,504	
Other Objects	3,964	(2,212)	1,752	1,752	
Total Support Services - School Administration	222,339	(44,257)	178,082	178,082	
Security					
Salaries	153,516	(52,910)	100,606	98,074	2,532
General Supplies	1,000	(1,000)			
Total Security	154,516	(53,910)	100,606	98,074	2,532
Student Transportation Services:					
Contracted Services --Transportation (Other than Between Home and School) - Vendors	2,500	(529)	1,971	1,190	781
Total Student Transportation Services	2,500	(529)	1,971	1,190	781
Unallocated Benefits:					
Health Benefits	757,892		757,892	757,892	
Total Unallocated Benefits	757,892		757,892	757,892	
Total Undistributed Expenditures	1,504,333	(101,040)	1,403,293	1,399,520	3,773
Total Expenditures - Current	4,668,354	(240,877)	4,427,477	4,421,904	5,573
Total Expenditures - School Based	4,668,354	(240,877)	4,427,477	4,421,904	5,573

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2015

School: Miller Street	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Other Financing Sources:					
Transfers In	\$ 4,668,354	\$ (240,877)	\$ 4,427,477	\$ 4,421,904	\$ 5,573
Total Other Financing Sources	4,668,354	(240,877)	4,427,477	4,421,904	5,573
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, 2015

School: Mount Vernon

	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 201,913	\$ 84,068	\$ 285,981	\$ 285,981	
Grades 1- 5	1,694,775	93,026	1,787,801	1,787,801	
Grades 6-8	742,406	63,903	806,309	806,309	
Undistributed Instruction:					
Other Salaries of Instruction	132,610	(1,558)	131,052	131,052	
General Supplies	52,114	(2,979)	49,135	44,824	\$ 4,311
Textbooks	8,000	(3,697)	4,303	4,303	
Other Objects	2,500	7,460	9,960	7,117	2,843
Total Regular Programs	2,834,318	240,223	3,074,541	3,067,387	7,154
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	99,486	28,465	127,951	127,773	178
General Supplies	350	(6)	344	344	
Textbooks	400	(400)			
Total Learning and/or Language Disabilities	100,236	28,059	128,295	128,117	178
Resource Room/Resource Center:					
Salaries of Teachers	176,095	43,243	219,338	219,338	
General Supplies	1,500	(7)	1,493	1,493	
Textbooks	300	(300)			
Total Resource Room/Resource Center	177,895	42,936	220,831	220,831	
Total Special Education	278,131	70,995	349,126	348,948	178
Bilingual Education:					
Salaries of Teachers	611,519	(110,715)	500,804	500,804	
Other Salaries of Instruction	33,967	406	34,373	34,373	
General Supplies	700	174	874	874	
Textbooks	600	(600)			
Total Bilingual Education	646,786	(110,735)	536,051	536,051	
School Sponsored Co-curricular Activities:					
Salaries	11,383	5,951	17,334	17,334	
Total School Sponsored Co-curricular Activities	11,383	5,951	17,334	17,334	
School Sponsored Athletics:					
Salaries	13,650	(8,465)	5,185	5,185	
Total School Sponsored Athletics	13,650	(8,465)	5,185	5,185	
Total Instruction	3,784,268	197,969	3,982,237	3,974,905	7,332
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Spe		13,966	13,966	13,966	
Supplies and Materials		797	797	797	
Total Attendance and Social Work Services		14,763	14,763	14,763	
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	105,404	(10,008)	95,396	95,396	
Salaries of Secretarial and Clerical Assistants	47,332	2,406	49,738	49,738	
Total Improvement of Instruction Services	152,736	(7,602)	145,134	145,134	

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2015

School: Mount Vernon	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Educational Media/Library Services:					
Salaries of Technology Coordinators	\$ 96,514	\$ (42,435)	\$ 54,079	\$ 54,079	
Total Educational Media/Library Services	96,514	(42,435)	54,079	54,079	
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	242,599	28,050	270,649	270,649	
Salaries of Secretarial and Clerical Assistants	49,260	3,557	52,817	52,817	
Other Purchased Services (400-500 series)		1,731	1,731	1,730	\$ 1
Supplies and Materials	1,200	(65)	1,135	1,050	85
Other Objects	700	(214)	486	486	
Total Support Services – School Administration	293,759	33,059	326,818	326,732	86
Security					
Salaries	166,558	25,465	192,023	192,023	
General Supplies	500	(500)			
Total Security	167,058	24,965	192,023	192,023	
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors					
	5,000	6,641	11,641	11,124	517
Total Student Transportation Services	5,000	6,641	11,641	11,124	517
Unallocated Benefits:					
Health Benefits	1,095,026		1,095,026	1,095,026	
Total Unallocated Benefits	1,095,026		1,095,026	1,095,026	
Total Undistributed Expenditures	1,810,093	29,391	1,839,484	1,838,881	603
Total Expenditures - Current	5,594,361	227,360	5,821,721	5,813,786	7,935
Total Expenditures - School Based	5,594,361	227,360	5,821,721	5,813,786	7,935
Other Financing Sources:					
Transfers In	5,594,361	227,360	5,821,721	5,813,786	7,935
Total Other Financing Sources	5,594,361	227,360	5,821,721	5,813,786	7,935
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, 2015

School: Newark Bridges High	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Undistributed Instruction:					
General Supplies		\$ 2,153	\$ 2,153	\$ 2,153	
Total Regular Programs		2,153	2,153	2,153	
School Sponsored Co-curricular Activities:					
Supplies and Materials		495	495	495	
Total School Sponsored Co-curricular Activities		495	495	495	
Other Supplemental/At-Risk Programs - Instruction:					
Purchased Professional & Technical Services		2,700	2,700	2,700	
Total Other Supplemental/At-Risk Programs - Instruction		2,700	2,700	2,700	
Total Instruction		5,348	5,348	5,348	
Undistributed Expenditures:					
Supplies and Materials		144	144	144	
Total Health Services		144	144	144	
Improvement of Instruction Services:					
Supplies and Materials		142	142	142	
Total Improvement of Instruction Services		142	142	142	
Support Services - School Administration:					
Other Objects		433	433	433	
Total Support Services - School Administration		433	433	433	
Student Transportation Services:					
Contracted Services - Transportation (Other than Between Home and School) - Vendors		1,905	1,905		\$ 1,905
Total Student Transportation Services		1,905	1,905		1,905
Total Undistributed Expenditures		2,624	2,624	719	1,905
Total Expenditures - Current		7,972	7,972	6,067	1,905
Total Expenditures - School Based		7,972	7,972	6,067	1,905
Other Financing Sources:					
Transfers In		7,972	7,972	6,067	1,905
Total Other Financing Sources		7,972	7,972	6,067	1,905
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, 2015

School: Newark Early College High

	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Grades 6-8	\$ 2,623,896	\$ 185,941	\$ 2,809,837	\$ 2,809,807	\$ 30
Grades 9-12	63,000	99,643	162,643	162,643	
Undistributed Instruction:					
General Supplies	43,610	(15,552)	28,058	21,406	6,652
Textbooks	32,750	(32,750)			
Other Objects	5,000	(1,707)	3,293	2,192	1,101
Total Regular Programs	2,768,256	235,575	3,003,831	2,996,048	7,783
Instruction - Special Education:					
Resource Room/Resource Center:					
Salaries of Teachers		133,022	133,022	133,022	
Total Resource Room/Resource Center		133,022	133,022	133,022	
Total Special Education		133,022	133,022	133,022	
School Sponsored Co-curricular Activities:					
Salaries	37,177	(35,152)	2,025	2,025	
Total School Sponsored Co-curricular Activities	37,177	(35,152)	2,025	2,025	
School Sponsored Athletics:					
Salaries	25,927	(25,927)			
Total School Sponsored Athletics	25,927	(25,927)			
Before/After School Programs:					
Salaries of Teachers	67,009	15,561	82,570	82,570	
Total Before/After School Programs	67,009	15,561	82,570	82,570	
Total Instruction	2,898,369	323,079	3,221,448	3,213,665	7,783
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	76,302	3,693	79,995	79,995	
Salaries of Family Liaisons/Comm Parent Inv. Spe	32,219	1,790	34,009	34,009	
Supplies and Materials	225	213	438	438	
Other Objects	1,000	(129)	871	689	182
Total Attendance and Social Work Services	109,746	5,567	115,313	115,131	182
Health Services:					
Salaries	92,294	11,048	103,342	103,342	
Supplies and Materials	500	294	794	470	324
Total Health Services	92,794	11,342	104,136	103,812	324
Improvement of Instruction Services:					
Salaries of Facilitators, Math & Literacy Coaches	106,172	(30,718)	75,454	75,454	
Other Objects	3,000	(1,009)	1,991	1,721	270
Total Improvement of Instruction Services	109,172	(31,727)	77,445	77,175	270

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2015

School: Newark Early College High

	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	\$ 294,920	\$ (72,413)	\$ 222,507	\$ 222,507	
Salaries of Secretarial and Clerical Assistants	66,589	17,612	84,201	84,201	
Other Salaries	171,041	81,329	252,370	252,370	
Other Purchased Services (400-500 series)	12,000	11,938	23,938	12,432	\$ 11,506
Supplies and Materials	2,500	(1,846)	654	654	
Other Objects	1,500	(528)	972	972	
Total Support Services – School Administration	548,550	36,092	584,642	573,136	11,506
Security					
Salaries	195,180	23,028	218,208	218,208	
Total Security	195,180	23,028	218,208	218,208	
Student Transportation Services:					
Contracted Services – Transportation (Other than Between Home and School) – Vendors	13,500	(13,500)			
Total Student Transportation Services	13,500	(13,500)			
Unallocated Benefits:					
Health Benefits	1,661,089		1,661,089	1,661,089	
Total Unallocated Benefits	1,661,089		1,661,089	1,661,089	
Total Undistributed Expenditures	2,730,031	30,802	2,760,833	2,748,551	12,282
Total Expenditures - Current	5,628,400	353,881	5,982,281	5,962,216	20,065
Total Expenditures - School Based	5,628,400	353,881	5,982,281	5,962,216	20,065
Other Financing Sources:					
Transfers In	5,628,400	353,881	5,982,281	5,962,216	20,065
Total Other Financing Sources	5,628,400	353,881	5,982,281	5,962,216	20,065
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, 2015

School: Newark Leadership Academy

	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Grades 9-12	\$ 673,893	\$ 179,027	\$ 852,920	\$ 852,920	
Undistributed Instruction:					
General Supplies	86,588	(52,418)	34,170	30,640	\$ 3,530
Textbooks	10,000	(10,000)			
Total Regular Programs	770,481	116,609	887,090	883,560	3,530
Instruction - Special Education:					
Resource Room/Resource Center:					
Salaries of Teachers	52,586	59,842	112,428	112,236	192
General Supplies	10,000	(8,597)	1,403	671	732
Total Resource Room/Resource Center	62,586	51,245	113,831	112,907	924
Total Special Education	62,586	51,245	113,831	112,907	924
School Sponsored Co-curricular Activities:					
Salaries	19,049	8,981	28,030	28,030	
Total School Sponsored Co-curricular Activities	19,049	8,981	28,030	28,030	
Before/After School Programs:					
Salaries of Teachers	14,800	(14,800)			
Total Before/After School Programs	14,800	(14,800)			
Other Supplemental/At-Risk Programs - Instruction:					
Salaries of Reading Specialists					
Purchased Professional & Technical Services	200,000	(31,500)	168,500	70,800	97,700
Total Other Supplemental/At-Risk Programs - Instruction	200,000	(31,500)	168,500	70,800	97,700
Total Instruction	1,066,916	130,535	1,197,451	1,095,297	102,154
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Spe		51,111	51,111	51,111	
Total Attendance and Social Work Services		51,111	51,111	51,111	
Health Services:					
Salaries	44,620	42,084	86,704	86,704	
Supplies and Materials	188		188	130	58
Total Health Services	44,808	42,084	86,892	86,834	58
Guidance:					
Salaries of Other Professional Staff	56,259	16,659	72,918	72,918	
Other Salaries	207,264	(36,679)	170,585	170,585	
Supplies and Materials	3,000	(2,882)	118		118
Total Guidance	266,523	(22,902)	243,621	243,503	118
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	46,657	49,497	96,154	96,154	
Salaries of Facilitators, Math & Literacy Coaches	22,827	(22,827)			
Other Objects	2,000	(899)	1,101	1,101	
Total Improvement of Instruction Services	71,484	25,771	97,255	97,255	

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2015

School: Newark Leadership Academy	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Educational Media/Library Services:					
Salaries of Technology Coordinators	\$ 90,449	\$ (90,449)			
Other Purchased Services	2,500	(1,659)	\$ 841	\$ 841	
Supplies and Materials	4,000	(3,895)	105	105	
Other Objects	2,300	(2,300)			
Total Educational Media/Library Services	99,249	(98,303)	946	946	
Instructional Staff Training Services:					
Purchased Professional - Education Services	10,000	(8,650)	1,350	1,350	
Supplies and Materials	10,000	(5,862)	4,138		\$ 4,138
Total Instructional Staff Training Services	20,000	(14,512)	5,488	1,350	4,138
Support Services - School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	156,779	55,592	212,371	212,371	
Salaries of Secretarial and Clerical Assistants	2,560	21,942	24,502	24,502	
Other Salaries	70,500	12,137	82,637	82,637	
Other Purchased Services (400-500 series)	5,000	(3,086)	1,914	1,914	
Supplies and Materials	10,000	(2,206)	7,794	7,719	75
Other Objects	16,000	(12,551)	3,449	3,449	
Total Support Services - School Administration	260,839	71,828	332,667	332,592	75
Security					
Salaries		128,494	128,494	128,494	
Total Security		128,494	128,494	128,494	
Student Transportation Services:					
Contracted Services - Transportation (Other than Between Home and School) - Vendors	10,000	(2,848)	7,152	3,058	4,094
Total Student Transportation Services	10,000	(2,848)	7,152	3,058	4,094
Unallocated Benefits:					
Health Benefits	234,773		234,773	234,773	
Total Unallocated Benefits	234,773		234,773	234,773	
Total Undistributed Expenditures	1,007,676	180,723	1,188,399	1,179,916	8,483
Total Expenditures - Current	2,074,592	311,258	2,385,850	2,275,213	110,637
Capital Outlay					
Equipment:					
Undistributed Expenditures:					
Other Support Services - Students - Regular					
School Administration	5,000	(3,513)	1,487		1,487
Total Equipment	5,000	(3,513)	1,487		1,487
Transfer of Funds to Charter Schools					
Total Expenditures - School Based	2,079,592	307,745	2,387,337	2,275,213	112,124

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2015

School: Newark Leadership Academy

	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Other Financing Sources:					
Transfers In	\$ 2,079,592	\$ 307,745	\$ 2,387,337	\$ 2,275,213	\$ 112,124
Total Other Financing Sources	2,079,592	307,745	2,387,337	2,275,213	112,124
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, 2015

School: Newark Vocational High

	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Grades 9-12	\$ 1,893,860	\$ (204,816)	\$ 1,689,044	\$ 1,689,043	\$ 1
Undistributed Instruction:					
Purchased Technical Services	12,000	(609)	11,391	11,391	
General Supplies	61,552	(18,955)	42,597	39,772	2,825
Textbooks	10,972	(10,972)			
Total Regular Programs	1,978,384	(235,352)	1,743,032	1,740,206	2,826
Instruction - Special Education:					
Learning and/or Language Disabilities:					
General Supplies	6,125	(1,413)	4,712	1,782	2,930
Total Learning and/or Language Disabilities	6,125	(1,413)	4,712	1,782	2,930
Behavioral Disabilities:					
Salaries of Teachers	125,421	(55,515)	69,906	69,906	
Other Salaries of Instruction	33,662	1,039	34,701	34,701	
Total Behavioral Disabilities	159,083	(54,476)	104,607	104,607	
Resource Room/Resource Center:					
Salaries of Teachers	347,868	148,910	496,778	496,778	
Total Resource Room/Resource Center	347,868	148,910	496,778	496,778	
Total Special Education	513,076	93,021	606,097	603,167	2,930
School Sponsored Co-curricular Activities:					
Salaries	38,452	(34,645)	3,807	3,807	
Supplies and Materials	5,000	(5,000)			
Total School Sponsored Co-curricular Activities	43,452	(39,645)	3,807	3,807	
School Sponsored Athletics:					
Salaries	90,014	13,919	103,933	103,933	
Purchased Services (300-500 series)	5,000	(1,250)	3,750	2,838	912
Supplies and Materials	15,847	(6,419)	9,428	9,428	
Other Objects	5,000	3,380	8,380	7,852	528
Total School Sponsored Athletics	115,861	9,630	125,491	124,051	1,440
Before/After School Programs:					
Salaries of Teachers	28,800	78,260	107,060	107,060	
Total Before/After School Programs	28,800	78,260	107,060	107,060	
Total Instruction	2,679,573	(94,086)	2,585,487	2,578,291	7,196
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	85,344	(85,344)			
Salaries of Family Liaisons/Comm Parent Inv. Spe	32,219	(4,321)	27,898	27,898	
Total Attendance and Social Work Services	117,563	(89,665)	27,898	27,898	
Health Services:					
Supplies and Materials	3,000	(598)	2,402	999	1,403
Total Health Services	3,000	(598)	2,402	999	1,403

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2015

School: Newark Vocational High

	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Guidance:					
Salaries of Other Professional Staff	\$ 101,430	\$ 33,690	\$ 135,120	\$ 135,120	
Other Salaries	155,448	(94,143)	61,305	61,305	
Total Guidance	256,878	(60,453)	196,425	196,425	
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	45,366	80,817	126,183	126,183	
Salaries of Secretarial and Clerical Assistants	23,222	(68)	23,154	23,154	
Salaries of Facilitators, Math & Literacy Coaches		253,476	253,476	253,476	
Other Objects	5,000	(2,791)	2,209	778	\$ 1,431
Total Improvement of Instruction Services	73,588	331,434	405,022	403,591	1,431
Educational Media/Library Services:					
Salaries	96,675	(96,675)			
Supplies and Materials	5,100	230	5,330	2,100	3,230
Total Educational Media/Library Services	101,775	(96,445)	5,330	2,100	3,230
Instructional Staff Training Services:					
Purchased Professional –Education Services	42,000	(40,250)	1,750		1,750
Supplies and Materials	8,000	(8,000)			
Total Instructional Staff Training Services	50,000	(48,250)	1,750		1,750
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	179,679	(26,404)	153,275	153,275	
Salaries of Secretarial and Clerical Assistants	900	192	1,092	1,092	
Other Salaries	169,637	(51,618)	118,019	118,019	
Purchased Professional and Technical Services	8,000	(8,000)			
Other Purchased Services (400-500 series)	5,000	5,136	10,136	7,970	2,166
Supplies and Materials	3,750	(1,316)	2,434	1,494	940
Other Objects	4,865	(4,555)	310	310	
Total Support Services – School Administration	371,831	(86,565)	285,266	282,160	3,106
Security					
Salaries	192,155	(102,608)	89,547	89,547	
Total Security	192,155	(102,608)	89,547	89,547	
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	10,000	(6,464)	3,536	2,036	1,500
Total Student Transportation Services	10,000	(6,464)	3,536	2,036	1,500
Unallocated Benefits:					
Health Benefits	1,580,060		1,580,060	1,580,060	
Total Unallocated Benefits	1,580,060		1,580,060	1,580,060	
Total Undistributed Expenditures	2,756,850	(159,614)	2,597,236	2,584,816	12,420
Total Expenditures - Current	5,436,423	(253,700)	5,182,723	5,163,107	19,616
Total Expenditures - School Based	5,436,423	(253,700)	5,182,723	5,163,107	19,616

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2015

School: Newark Vocational High	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Other Financing Sources:					
Transfers In	\$ 5,436,423	\$ (253,700)	\$ 5,182,723	\$ 5,163,107	\$ 19,616
Total Other Financing Sources	5,436,423	(253,700)	5,182,723	5,163,107	19,616
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, 2015

School: Newton Street	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Undistributed Instruction:					
General Supplies		\$ 523	\$ 523	\$ 523	
Total Regular Programs		523	523	523	
Total Instruction		523	523	523	
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	\$ 56,647	129	56,776	56,776	
Salaries of Family Liaisons/Comm Parent Inv. Spe	32,941	(4,837)	28,104	28,104	
Total Attendance and Social Work Services	89,588	(4,708)	84,880	84,880	
Health Services:					
Salaries	166,266	35,075	201,341	201,341	
Supplies and Materials	1,700	(45)	1,655	1,185	\$ 470
Total Health Services	167,966	35,030	202,996	202,526	470
Guidance:					
Salaries of Other Professional Staff	145,796	(1,768)	144,028	144,028	
Total Guidance	145,796	(1,768)	144,028	144,028	
Student Transportation Services:					
Contracted Services - Transportation (Other than Between Home and School) - Vendors		1,689	1,689	1,589	100
Total Student Transportation Services		1,689	1,689	1,589	100
Total Undistributed Expenditures	403,350	30,243	433,593	433,023	570
Total Expenditures - Current	403,350	30,766	434,116	433,546	570
Total Expenditures - School Based	403,350	30,766	434,116	433,546	570
Other Financing Sources:					
Transfers In	403,350	30,766	434,116	433,546	570
Total Other Financing Sources	403,350	30,766	434,116	433,546	570
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, 2015

School: Ivy Hill	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 167,796	\$ 17,573	\$ 185,369	\$ 185,369	
Grades 1- 5	1,117,042	41,568	1,158,610	1,158,572	\$ 38
Grades 6-8	578,534	137,191	715,725	715,725	
Undistributed Instruction:					
Other Salaries of Instruction	66,729	(875)	65,854	65,854	
General Supplies	30,000	(7,330)	22,670	21,889	781
Total Regular Programs	1,960,101	188,127	2,148,228	2,147,409	819
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	171,481	10,862	182,343	182,343	
General Supplies	6,000	867	6,867	1,874	4,993
Total Learning and/or Language Disabilities	177,481	11,729	189,210	184,217	4,993
Behavioral Disabilities:					
Salaries of Teachers	71,472	3,977	75,449	75,449	
Other Salaries of Instruction	12,121	14,976	27,097	27,097	
Total Behavioral Disabilities	83,593	18,953	102,546	102,546	
Resource Room/Resource Center:					
Salaries of Teachers	61,974	2,173	64,147	64,147	
Total Resource Room/Resource Center	61,974	2,173	64,147	64,147	
Autism:					
Salaries of Teachers	353,423	1,949	355,372	355,372	
Other Salaries of Instruction	144,731	20,370	165,101	165,101	
Total Autism	498,154	22,319	520,473	520,473	
Total Special Education	821,202	55,174	876,376	871,383	4,993
Bilingual Education:					
Salaries of Teachers	241,729	(101,423)	140,306	140,306	
General Supplies	2,500	(2,287)	213	213	
Total Bilingual Education	244,229	(103,710)	140,519	140,519	
School Sponsored Co-curricular Activities:					
Salaries	6,922	7,321	14,243	14,243	
Total School Sponsored Co-curricular Activities	6,922	7,321	14,243	14,243	
School Sponsored Athletics:					
Salaries	9,730	(9,730)			
Total School Sponsored Athletics	9,730	(9,730)			
Before/After School Programs:					
Salaries of Teachers	32,930	(10,895)	22,035	22,035	
Total Before/After School Programs	32,930	(10,895)	22,035	22,035	
Total Instruction	3,075,114	126,287	3,201,401	3,195,589	5,812

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2015

School: Ivy Hill

	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Spe	\$ 12,121	\$ 35,348	\$ 47,469	\$ 47,469	
Supplies and Materials	500	(500)			
Total Attendance and Social Work Services	12,621	34,848	47,469	47,469	
Health Services:					
Salaries	89,266	1,139	90,405	90,405	
Supplies and Materials	1,200	(742)	458	161	\$ 297
Total Health Services	90,466	397	90,863	90,566	297
Guidance:					
Salaries of Other Professional Staff	200,716	389	201,105	201,105	
Other Salaries	103,632	(103,632)			
Total Guidance	304,348	(103,243)	201,105	201,105	
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	89,072	(3,517)	85,555	85,555	
Salaries of Secretarial and Clerical Assistants	44,385	(6,582)	37,803	37,803	
Salaries of Facilitators, Math & Literacy Coaches		68,692	68,692	68,692	
Other Objects	4,000	(3,218)	782	782	
Total Improvement of Instruction Services	137,457	55,375	192,832	192,832	
Educational Media/Library Services:					
Salaries	59,505	1,696	61,201	61,201	
Salaries of Technology Coordinators	61,791	(61,791)			
Supplies and Materials	1,000	(797)	203	203	
Total Educational Media/Library Services	122,296	(60,892)	61,404	61,404	
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	204,532	31,944	236,476	236,476	
Salaries of Secretarial and Clerical Assistants	48,705	1,576	50,281	50,281	
Other Purchased Services (400-500 series)		17,191	17,191	11,762	5,429
Supplies and Materials	12,707	(891)	11,816	11,277	539
Other Objects	1,352	(457)	895	895	
Total Support Services – School Administration	267,296	49,363	316,659	310,691	5,968
Security					
Salaries	120,557	(30,936)	89,621	89,621	
Total Security	120,557	(30,936)	89,621	89,621	
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	6,000	5,547	11,547	8,617	2,930
Total Student Transportation Services	6,000	5,547	11,547	8,617	2,930

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2015

School: Ivy Hill	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Unallocated Benefits:					
Health Benefits	\$ 850,025.00		\$ 850,025.00	\$ 850,025.00	
Total Unallocated Benefits	850,025		850,025	850,025	
Total Undistributed Expenditures	1,916,066	\$ (54,541)	1,861,525	1,852,330	\$ 9,195
Total Expenditures - Current	4,991,180	71,746	5,062,926	5,047,919	15,007
Total Expenditures - School Based	4,991,180	71,746	5,062,926	5,047,919	15,007
Other Financing Sources:					
Transfers in	4,991,180	71,746	5,062,926	5,047,919	15,007
Total Other Financing Sources	4,991,180	71,746	5,062,926	5,047,919	15,007
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, 2015

School: Oliver Street

	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 65,312	\$ (7,425)	\$ 57,887	\$ 57,887	
Grades 1- 5	1,340,697	(35,771)	1,304,926	1,304,903	\$ 23
Grades 6-8	1,409,791	118,392	1,528,183	1,528,147	36
Undistributed Instruction:					
Other Salaries of Instruction	66,891	(58)	66,833	66,833	
Other Purchased Services	2,000	(2,000)			
General Supplies	167,433	(34,199)	133,234	129,088	4,146
Textbooks	5,000	(2,475)	2,525	2,525	
Other Objects	2,000	1,239	3,239	3,238	1
Total Regular Programs	3,059,124	37,703	3,096,827	3,092,621	4,206
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	51,816	4,954	56,770	56,770	
Total Learning and/or Language Disabilities	51,816	4,954	56,770	56,770	
Behavioral Disabilities:					
Salaries of Teachers	56,218	1,526	57,744	57,744	
Total Behavioral Disabilities	56,218	1,526	57,744	57,744	
Resource Room/Resource Center:					
Salaries of Teachers	335,172	48,526	383,698	383,698	
General Supplies	1,000	(338)	662	662	
Textbooks	1,000	(1,000)			
Total Resource Room/Resource Center	337,172	47,188	384,360	384,360	
Total Special Education	445,206	53,668	498,874	498,874	
Bilingual Education:					
Salaries of Teachers	1,339,087	(1,971)	1,337,116	1,337,096	20
Other Salaries of Instruction	64,998	1,473	66,471	66,471	
General Supplies	3,000	4,756	7,756	6,340	1,416
Textbooks	5,000	(5,000)			
Total Bilingual Education	1,412,085	(742)	1,411,343	1,409,907	1,436
School Sponsored Co-curricular Activities:					
Salaries	18,259	1,275	19,534	19,534	
Supplies and Materials	1,000	(1,000)			
Total School Sponsored Co-curricular Activities	19,259	275	19,534	19,534	
School Sponsored Athletics:					
Salaries	9,725	796	10,521	10,521	
Supplies and Materials	3,000	995	3,995	3,795	200
Total School Sponsored Athletics	12,725	1,791	14,516	14,316	200
Before/After School Programs:					
Salaries of Teachers	10,000	(1,717)	8,283	8,283	
Total Before/After School Programs	10,000	(1,717)	8,283	8,283	

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2015

School: Oliver Street

	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Other Supplemental/At-Risk Programs - Instruction:					
Purchased Professional & Technical Services	\$ 14,000	\$ (6,050)	\$ 7,950	\$ 7,950	
Total Other Supplemental/At-Risk Programs - Instruction	14,000	(6,050)	7,950	7,950	
Total Instruction	4,972,399	84,928	5,057,327	5,051,485	\$ 5,842
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	77,146	76,376	153,522	153,522	
Salaries of Family Liaisons/Comm Parent Inv. Spe	24,242	11,825	36,067	36,067	
Total Attendance and Social Work Services	101,388	88,201	189,589	189,589	
Health Services:					
Salaries	90,086	12,233	102,319	102,319	
Total Health Services	90,086	12,233	102,319	102,319	
Guidance:					
Salaries of Other Professional Staff	61,974	(61,974)			
Supplies and Materials	1,000	(86)	914	402	512
Total Guidance	62,974	(62,060)	914	402	512
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	179,421	34,361	213,782	213,782	
Salaries of Secretarial and Clerical Assistants	123,182	(5,513)	117,669	117,669	
Salaries of Facilitators, Math & Literacy Coaches		11,793	11,793	11,793	
Other Objects	5,000	4,683	9,683	9,683	
Total Improvement of Instruction Services	307,603	45,324	352,927	352,927	
Instructional Staff Training Services:					
Purchased Professional - Education Services	3,000	21,960	24,960	18,630	6,330
Total Instructional Staff Training Services	3,000	21,960	24,960	18,630	6,330
Support Services - School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	243,525	14,038	257,563	257,563	
Salaries of Secretarial and Clerical Assistants	76,042	(291)	75,751	75,751	
Other Purchased Services (400-500 series)	2,000	1,353	3,353	930	2,423
Supplies and Materials	9,450	738	10,188	10,132	56
Other Objects	2,419		2,419	2,419	
Total Support Services - School Administration	333,436	15,838	349,274	346,795	2,479
Security					
Salaries	84,341	21,486	105,827	105,827	
General Supplies	1,000	2,008	3,008	3,008	
Total Security	85,341	23,494	108,835	108,835	
Student Transportation Services:					
Contracted Services - Transportation (Other than Between Home and School) - Vendors	5,000	1,340	6,340	5,361	979
Total Student Transportation Services	5,000	1,340	6,340	5,361	979

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2015

School: Oliver Street	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Unallocated Benefits:					
Health Benefits	\$ 1,231,081		\$ 1,231,081	\$ 1,231,081	
Total Unallocated Benefits	1,231,081		1,231,081	1,231,081	
Total Undistributed Expenditures	2,219,909	\$ 146,330	2,366,239	2,355,939	\$ 10,300
Total Expenditures - Current	7,192,308	231,258	7,423,566	7,407,424	16,142
Capital Outlay					
Equipment:					
Undistributed Expenditures:					
Other Support Services – Students - Regular					
Operation & Maintenance services	5,000	(5,000)			
Total Equipment	5,000	(5,000)			
Transfer of Funds to Charter Schools					
Total Expenditures - School Based	7,197,308	226,258	7,423,566	7,407,424	16,142
Other Financing Sources:					
Transfers In	7,197,308	226,258	7,423,566	7,407,424	16,142
Total Other Financing Sources	7,197,308	226,258	7,423,566	7,407,424	16,142
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, 2015

School: New Park	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 224,409	\$ 13,729	\$ 238,138	\$ 238,138	
Grades 1- 5	1,113,220	183,352	1,296,572	1,296,572	
Grades 6-8	1,060,194	106,869	1,167,063	1,167,063	
Undistributed Instruction:					
Other Salaries of Instruction	134,612	(11,609)	123,003	123,003	
Other Purchased Services	12,000	(3,485)	8,515	7,570	\$ 945
General Supplies	142,220	18,294	160,514	138,922	21,592
Textbooks	9,515	(33)	9,482	9,482	
Other Objects	49,044	(28,081)	20,963	13,063	7,900
Total Regular Programs	2,745,214	279,036	3,024,250	2,993,813	30,437
Instruction - Special Education:					
Multiple Disabilities:					
Salaries of Teachers	164,517	11,368	175,885	175,885	
Other Salaries of Instruction	97,331	10,861	108,192	108,192	
General Supplies	5,000	(8)	4,992	3,731	1,261
Total Multiple Disabilities	266,848	22,221	289,069	287,808	1,261
Resource Room/Resource Center:					
Salaries of Teachers	173,788	5,184	178,972	178,972	
General Supplies	3,000	(260)	2,740	1,564	1,176
Total Resource Room/Resource Center	176,788	4,924	181,712	180,536	1,176
Total Special Education	443,636	27,145	470,781	468,344	2,437
Bilingual Education:					
Salaries of Teachers	476,454	(105,057)	371,397	371,397	
Other Salaries of Instruction	64,439	1,281	65,720	65,720	
General Supplies	5,000	(3,970)	1,030	1,030	
Textbooks	2,476	(67)	2,409		2,409
Total Bilingual Education	548,369	(107,813)	440,556	438,147	2,409
School Sponsored Co-curricular Activities:					
Salaries	14,858	(223)	14,635	14,635	
Total School Sponsored Co-curricular Activities	14,858	(223)	14,635	14,635	
School Sponsored Athletics:					
Salaries	9,730		9,730	9,730	
Total School Sponsored Athletics	9,730		9,730	9,730	
Before/After School Programs:					
Salaries of Teachers	59,144	(34,576)	24,568	24,568	
Total Before/After School Programs	59,144	(34,576)	24,568	24,568	
Total Instruction	3,820,951	163,569	3,984,520	3,949,237	35,283
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Spe	32,941	(3,020)	29,921	29,921	
Total Attendance and Social Work Services	32,941	(3,020)	29,921	29,921	

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2015

School: New Park	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Health Services:					
Salaries	\$ 92,111	\$ 10,521	\$ 102,632	\$ 102,632	
Supplies and Materials	750	(96)	654	527	\$ 127
Total Health Services	92,861	10,425	103,286	103,159	127
Guidance:					
Salaries of Other Professional Staff	87,401	6,125	93,526	93,526	
Other Salaries	51,816	(51,816)			
Supplies and Materials	1,000	(956)	44	44	
Total Guidance	140,217	(46,647)	93,570	93,570	
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	225,231	(5,324)	219,907	219,907	
Salaries of Secretarial and Clerical Assistants	41,675	6,074	47,749	47,749	
Salaries of Facilitators, Math & Literacy Coaches	106,172	53,414	159,586	159,586	
Other Objects	5,000	(2,173)	2,827	2,097	730
Total Improvement of Instruction Services	378,078	51,991	430,069	429,339	730
Educational Media/Library Services:					
Salaries	104,346	(1,175)	103,171	103,171	
Salaries of Technology Coordinators	96,266	(96,266)			
Supplies and Materials	21,500	(34)	21,466	16,041	5,425
Total Educational Media/Library Services	222,112	(97,475)	124,637	119,212	5,425
Instructional Staff Training Services:					
Purchased Professional --Education Services	20,000	(8,913)	11,087	10,837	250
Total Instructional Staff Training Services	20,000	(8,913)	11,087	10,837	250
Support Services -- School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	330,395	28,118	358,513	358,513	
Salaries of Secretarial and Clerical Assistants	43,595	9,271	52,866	52,866	
Other Purchased Services (400-500 series)	24,000	(5,904)	18,096	16,137	1,959
Supplies and Materials	8,800	3,322	12,122	11,494	628
Other Objects	9,955	(4,537)	5,418	705	4,713
Total Support Services -- School Administration	416,745	30,270	447,015	439,715	7,300
Security					
Salaries	44,651	2,714	47,365	47,365	
General Supplies	2,100	(8)	2,092	1,885	207
Total Security	46,751	2,706	49,457	49,250	207
Student Transportation Services:					
Contracted Services --Transportation (Other than Between Home and School) -- Vendors	11,200	10,512	21,712	20,679	1,033
Total Student Transportation Services	11,200	10,512	21,712	20,679	1,033
Unallocated Benefits:					
Health Benefits	958,493		958,493	958,493	
Total Unallocated Benefits	958,493		958,493	958,493	
Total Undistributed Expenditures	2,319,398	(50,151)	2,269,247	2,254,175	15,072
Total Expenditures - Current	6,140,349	113,418	6,253,767	6,203,412	50,355
Total Expenditures - School Based	6,140,349	113,418	6,253,767	6,203,412	50,355

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2015

School: New Park	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Other Financing Sources:					
Transfers In	\$ 6,140,349	\$ 113,418	\$ 6,253,767	\$ 6,203,412	\$ 50,355
Total Other Financing Sources	6,140,349	113,418	6,253,767	6,203,412	50,355
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, 2015

School: Peshine Avenue	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 281,188	\$ 63,950	\$ 345,138	\$ 345,138	
Grades 1- 5	1,414,003	35,408	1,449,411	1,449,411	
Grades 6-8	1,091,642	252,434	1,344,076	1,344,076	
Undistributed Instruction:					
Other Salaries of Instruction	158,949	24,547	183,496	183,462	\$ 34
Other Purchased Services		3,522	3,522		3,522
General Supplies	96,033	(74,141)	21,892	21,435	457
Total Regular Programs	3,041,815	305,720	3,347,535	3,343,522	4,013
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	203,708	4,195	207,903	207,903	
General Supplies		1,750	1,750	1,750	
Total Learning and/or Language Disabilities	203,708	5,945	209,653	209,653	
Behavioral Disabilities:					
Salaries of Teachers	198,364	5,926	204,290	204,290	
Other Salaries of Instruction	163,550	(56,090)	107,460	107,460	
General Supplies		2,050	2,050	2,050	
Total Behavioral Disabilities	361,914	(48,114)	313,800	313,800	
Resource Room/Resource Center:					
Salaries of Teachers	296,693	(21,068)	275,625	275,602	23
Total Resource Room/Resource Center	296,693	(21,068)	275,625	275,602	23
Total Special Education	862,315	(63,237)	799,078	799,055	23
Bilingual Education:					
Salaries of Teachers	95,716	1,145	96,861	96,861	
Total Bilingual Education	95,716	1,145	96,861	96,861	
School Sponsored Co-curricular Activities:					
Salaries		3,325	3,325	3,325	
Total School Sponsored Co-curricular Activities		3,325	3,325	3,325	
School Sponsored Athletics:					
Salaries	9,730	11,500	21,230	21,230	
Total School Sponsored Athletics	9,730	11,500	21,230	21,230	
Total Instruction	4,009,576	258,453	4,268,029	4,263,993	4,036
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	96,675	(15,361)	81,314	81,314	
Salaries of Family Liaisons/Comm Parent Inv. Spe	33,951	(33,951)			
Purchased Professional and Technical Services	300	(300)			
Supplies and Materials	352	(352)			
Other Objects	1,000	(1,000)			
Total Attendance and Social Work Services	132,278	(50,964)	81,314	81,314	
Health Services:					
Salaries	87,216	12,284	99,500	99,425	75
Total Health Services	87,216	12,284	99,500	99,425	75

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2015

School: Peshine Avenue	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Improvement of Instruction Services:					
Salaries of Facilitators, Math & Literacy Coaches	\$ 155,556	\$ 86,677	\$ 242,233	\$ 242,233	
Other Objects		3,750	3,750	3,750	
Total Improvement of Instruction Services	155,556	90,427	245,983	245,983	
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	252,160	112,725	364,885	364,885	
Salaries of Secretarial and Clerical Assistants	52,380	5,887	58,267	58,267	
Other Salaries		15,204	15,204	15,204	
Other Purchased Services (400-500 series)	25,000	10,245	35,245	16,237	\$ 19,008
Supplies and Materials	5,000	1,133	6,133	6,014	119
Other Objects	4,000	(1,660)	2,340	2,340	
Total Support Services – School Administration	338,540	143,534	482,074	462,947	19,127
Security					
Salaries	83,853	31,667	115,520	115,520	
Total Security	83,853	31,667	115,520	115,520	
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	30,000	(18,504)	11,496	11,142	354
Total Student Transportation Services	30,000	(18,504)	11,496	11,142	354
Unallocated Benefits:					
Health Benefits	986,200		986,200	986,200	
Total Unallocated Benefits	986,200		986,200	986,200	
Total Undistributed Expenditures	1,813,643	208,444	2,022,087	2,002,531	19,556
Total Expenditures - Current	5,823,219	466,897	6,290,116	6,266,524	23,592
Capital Outlay					
Equipment:					
Undistributed Expenditures:					
Other Support Services – Students – Regular Instruction	3,000	(3,000)			
Total Equipment	3,000	(3,000)			
Transfer of Funds to Charter Schools					
Total Expenditures - School Based	5,826,219	463,897	6,290,116	6,266,524	23,592
Other Financing Sources:					
Transfers In	5,826,219	463,897	6,290,116	6,266,524	23,592
Total Other Financing Sources	5,826,219	463,897	6,290,116	6,266,524	23,592
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, 2015

School: Quitman Community	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 262,596	\$ 127,462	\$ 390,058	\$ 389,961	\$ 97
Grades 1- 5	1,340,712	103,659	1,444,371	1,444,295	76
Grades 6-8	771,833	(4,380)	767,453	767,453	
Undistributed Instruction:					
Other Salaries of Instruction	129,751	8,440	138,191	138,191	
Purchased Technical Services	1,300	(1,300)			
Other Purchased Services	3,125	(1,803)	1,322	1,322	
General Supplies	33,347	24,955	58,302	57,627	675
Textbooks	3,000	(3,000)			
Other Objects	15,000	(10,851)	4,149		4,149
Total Regular Programs	2,560,664	243,182	2,803,846	2,798,849	4,997
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	4,900	(4,620)	280	280	
Total Learning and/or Language Disabilities	4,900	(4,620)	280	280	
Behavioral Disabilities:					
Salaries of Teachers	112,439	73,413	185,852	185,852	
Other Salaries of Instruction	65,160	8,400	73,560	73,560	
Total Behavioral Disabilities	177,599	81,813	259,412	259,412	
Multiple Disabilities:					
Salaries of Teachers	297,373	(28,394)	268,979	268,979	
General Supplies	1,200	(530)	670	670	
Textbooks	500	(500)			
Other Objects	600	(600)			
Total Multiple Disabilities	299,673	(30,024)	269,649	269,649	
Resource Room/Resource Center:					
Salaries of Teachers	216,857	69,959	286,816	286,816	
General Supplies	1,275	(377)	898	898	
Textbooks	1,000	(1,000)			
Total Resource Room/Resource Center	219,132	68,582	287,714	287,714	
Autism:					
Salaries of Teachers	199,605	(72,621)	126,984	126,984	
Other Salaries of Instruction	44,340	24,375	68,715	68,715	
Purchased Professional & Educational Services	1,000	(1,000)			
General Supplies	6,100	(53)	6,047	6,020	27
Other Objects	1,050	(1,050)			
Total Autism	252,095	(50,349)	201,746	201,719	27
Total Special Education	953,399	65,402	1,018,801	1,018,774	27
Bilingual Education:					
General Supplies		300	300	300	
Total Bilingual Education		300	300	300	

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2015

School: Quitman Community	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
School Sponsored Co-curricular Activities:					
Salaries	\$ 18,633	\$ (9,511)	\$ 9,122	\$ 9,122	
Supplies and Materials	3,500	(3,500)			
Other Objects	500	(500)			
Total School Sponsored Co-curricular Activities	22,633	(13,511)	9,122	9,122	
School Sponsored Athletics:					
Salaries	11,810	2,000	13,810	13,810	
Supplies and Materials	500	(500)			
Other Objects	400	(400)			
Total School Sponsored Athletics	12,710	1,100	13,810	13,810	
Before/After School Programs:					
Salaries of Teachers	15,030	(1,986)	13,044	13,044	
Other Salaries for Instruction	-	24,990	24,990	24,990	
Total Before/After School Programs	15,030	23,004	38,034	38,034	
Total Instruction	3,564,436	319,477	3,883,913	3,878,889	\$ 5,024
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Spe	32,219	(3,121)	29,098	29,098	
Total Attendance and Social Work Services	32,219	(3,121)	29,098	29,098	
Health Services:					
Salaries	100,366	10,856	111,222	111,222	
Other Purchased Services	14,000	(4,550)	9,450	9,133	317
Supplies and Materials	1,500	(59)	1,441	1,429	12
Total Health Services	115,866	6,247	122,113	121,784	329
Guidance:					
Salaries of Other Professional Staff	152,558	(59,513)	93,045	93,045	
Supplies and Materials	500	(279)	221	221	
Total Guidance	153,058	(59,792)	93,266	93,266	
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	45,812		45,812	45,812	
Salaries of Secretarial and Clerical Assistants	26,028	(409)	25,619	25,619	
Purchased Professional -Education Services	8,000	(4,000)	4,000	4,000	
Other Purchased Services	6,000	(6,000)			
Supplies and Materials	3,750	(193)	3,557	3,557	
Total Improvement of Instruction Services	89,590	(10,602)	78,988	78,988	
Educational Media/Library Services:					
Purchased Professional and Technical Services	20,576	(20,576)			
Total Educational Media/Library Services	20,576	(20,576)			
Instructional Staff Training Services:					
Purchased Professional -Education Services	10,000	(6,960)	3,040	3,040	
Supplies and Materials	2,000	(1,506)	494	494	
Total Instructional Staff Training Services	12,000	(8,466)	3,534	3,534	

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2015

School: Quitman Community	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	\$ 260,370	\$ 36,699	\$ 297,069	\$ 297,069	
Salaries of Secretarial and Clerical Assistants	31,228	1,561	32,789	32,789	
Other Salaries	17,000	22,312	39,312	39,312	
Purchased Professional and Technical Services	2,800	(2,800)			
Other Purchased Services (400-500 series)	7,220	742	7,962	906	\$ 7,056
Supplies and Materials	3,045	(299)	2,746	2,746	
Other Objects	3,420	(1,071)	2,349	1,624	725
Total Support Services – School Administration	325,083	57,144	382,227	374,446	7,781
Security					
Salaries	132,578	20,721	153,299	153,299	
General Supplies	2,000	(219)	1,781		1,781
Total Security	134,578	20,502	155,080	153,299	1,781
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	9,000	4,383	13,383	8,606	4,777
Total Student Transportation Services	9,000	4,383	13,383	8,606	4,777
Unallocated Benefits:					
Health Benefits	1,151,637		1,151,637	1,151,637	
Total Unallocated Benefits	1,151,637		1,151,637	1,151,637	
Total Undistributed Expenditures	2,043,607	(14,281)	2,029,326	2,014,658	14,668
Total Expenditures - Current	5,608,043	305,196	5,913,239	5,893,547	19,692
Capital Outlay					
Equipment:					
Regular Programs - Instruction:					
Kindergarten					
Preschool	5,500	(1,626)	3,874		3,874
Grades 1-5	3,000	(3,000)			
Grades 6-8	3,000	(3,000)			
Special Education - Instruction:					
Autism	1,750	(1,750)			
Operation & Maintenance services	2,000	(2,000)			
Total Equipment	15,250	(11,376)	3,874		3,874
Transfer of Funds to Charter Schools					
Total Expenditures - School Based	5,623,293	293,820	5,917,113	5,893,547	23,566
Other Financing Sources:					
Transfers In	5,623,293	293,820	5,917,113	5,893,547	23,566
Total Other Financing Sources	5,623,293	293,820	5,917,113	5,893,547	23,566
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, 2015

School: Rafael Hernandez	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 113,312	\$ 23,164	\$ 136,476	\$ 136,476	
Grades 1- 5	997,591	91,633	1,089,224	1,089,224	
Grades 6-8	921,926	(129,870)	792,056	792,056	
Undistributed Instruction:					
Other Salaries of Instruction	66,170	5,502	71,672	71,672	
Other Purchased Services	500	(500)			
General Supplies	26,005	(2,064)	23,941	23,810	\$ 131
Textbooks	5,000	(5,000)			
Other Objects		2,093	2,093	2,093	
Total Regular Programs	2,130,504	(15,042)	2,115,462	2,115,331	131
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	55,386	(1,569)	53,817	53,817	
General Supplies	900	(900)			
Total Learning and/or Language Disabilities	56,286	(2,469)	53,817	53,817	
Behavioral Disabilities:					
Salaries of Teachers	82,253	55,877	138,130	138,130	
Other Salaries of Instruction	33,951	1,085	35,036	35,036	
General Supplies	100	(100)			
Total Behavioral Disabilities	116,304	56,862	173,166	173,166	
Multiple Disabilities:					
Salaries of Teachers	242,262	(26,554)	215,708	215,697	11
Other Salaries of Instruction	3,145	(3,145)			
General Supplies	100	(100)			
Total Multiple Disabilities	245,507	(29,799)	215,708	215,697	11
Resource Room/Resource Center:					
Salaries of Teachers	141,237	5,098	146,335	146,335	
Total Resource Room/Resource Center	141,237	5,098	146,335	146,335	
Total Special Education	559,334	29,692	589,026	589,015	11
Bilingual Education:					
Salaries of Teachers	226,623	33,081	259,704	259,704	
General Supplies	74	(74)			
Total Bilingual Education	226,697	33,007	259,704	259,704	
School Sponsored Co-curricular Activities:					
Salaries	14,389	(1,511)	12,878	12,878	
Total School Sponsored Co-curricular Activities	14,389	(1,511)	12,878	12,878	
School Sponsored Athletics:					
Salaries	12,387	(4,447)	7,940	7,940	
Other Objects		894	894	894	
Total School Sponsored Athletics	12,387	(3,553)	8,834	8,834	

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2015

School: Rafael Hernandez	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Before/After School Programs:					
Salaries of Teachers	\$ 11,100	\$ (10,992)	\$ 108	\$ 108	
Total Before/After School Programs	11,100	(10,992)	108	108	
Total Instruction	2,954,411	31,601	2,986,012	2,985,870	\$ 142
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Commun Parent Inv. Spe	83,741	(47,411)	36,330	36,330	
Supplies and Materials	300	(300)			
Total Attendance and Social Work Services	84,041	(47,711)	36,330	36,330	
Health Services:					
Salaries	93,967	12,275	106,242	106,242	
Supplies and Materials	300	22	322	322	
Total Health Services	94,267	12,297	106,564	106,564	
Guidance:					
Salaries of Other Professional Staff		101,229	101,229	101,229	
Supplies and Materials	500	(500)			
Total Guidance	500	100,729	101,229	101,229	
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	159,777	(14,969)	144,808	144,808	
Salaries of Secretarial and Clerical Assistants	49,250	(776)	48,474	48,474	
Salaries of Facilitators, Math & Literacy Coaches		195,299	195,299	195,299	
Other Objects	4,000	(2,834)	1,166	1,165	1
Total Improvement of Instruction Services	213,027	176,720	389,747	389,746	1
Educational Media/Library Services:					
Salaries of Technology Coordinators	54,872	(54,872)			
Total Educational Media/Library Services	54,872	(54,872)			
Instructional Staff Training Services:					
Purchased Professional – Education Services		514	514	514	
Total Instructional Staff Training Services		514	514	514	
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	226,301	(18,508)	207,793	207,793	
Salaries of Secretarial and Clerical Assistants	53,210	288	53,498	53,498	
Other Purchased Services (400-500 series)	3,000	4,644	7,644	1,554	6,090
Supplies and Materials	7,500	5,124	12,624	11,555	1,069
Other Objects	2,850	(60)	2,790	2,790	
Total Support Services – School Administration	292,861	(8,512)	284,349	277,190	7,159
Security					
Salaries	74,421	2,095	76,516	76,516	
Total Security	74,421	2,095	76,516	76,516	
Student Transportation Services:					
Contracted Services – Transportation (Other than Between Home and School) – Vendors	2,400	5,887	8,287	1,521	6,766
Total Student Transportation Services	2,400	5,887	8,287	1,521	6,766

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2015

School: Rafael Hernandez	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Unallocated Benefits:					
Health Benefits	\$ 1,011,055		\$ 1,011,055	\$ 1,011,055	
Total Unallocated Benefits	1,011,055		1,011,055	1,011,055	
Total Undistributed Expenditures	1,827,444	\$ 187,147	2,014,591	2,000,665	\$ 13,926
Total Expenditures - Current	4,781,855	218,748	5,000,603	4,986,535	14,068
Total Expenditures - School Based	4,781,855	218,748	5,000,603	4,986,535	14,068
Other Financing Sources:					
Transfers In	4,781,855	218,748	5,000,603	4,986,535	14,068
Total Other Financing Sources	4,781,855	218,748	5,000,603	4,986,535	14,068
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, 2015

School: Ridge Street	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 185,125	\$ 15,708	\$ 200,833	\$ 200,833	
Grades 1- 5	1,127,904	75,326	1,203,230	1,203,204	\$ 26
Grades 6-8	918,352	112,721	1,031,073	1,031,073	
Undistributed Instruction:					
Other Salaries of Instruction	67,324	11,120	78,444	78,359	85
General Supplies	41,581	6,218	47,799	44,399	3,400
Textbooks	7,962	(4,847)	3,115	3,115	
Other Objects	2,500	261	2,761	2,761	
Total Regular Programs	2,350,748	216,507	2,567,255	2,563,744	3,511
Instruction - Special Education:					
Resource Room/Resource Center:					
Salaries of Teachers	184,636	(23,113)	161,523	161,523	
General Supplies	2,500	(1,073)	1,427	1,427	
Total Resource Room/Resource Center	187,136	(24,186)	162,950	162,950	
Total Special Education	187,136	(24,186)	162,950	162,950	
Bilingual Education:					
Salaries of Teachers	711,040	64,586	775,626	775,626	
Other Salaries of Instruction	32,941	396	33,337	33,337	
General Supplies	4,690	(1,004)	3,686	476	3,210
Textbooks	775	(775)			
Total Bilingual Education	749,446	63,203	812,649	809,439	3,210
School Sponsored Co-curricular Activities:					
Salaries	8,862	(1,528)	7,334	7,334	
Total School Sponsored Co-curricular Activities	8,862	(1,528)	7,334	7,334	
School Sponsored Athletics:					
Salaries	8,258	1,495	9,753	9,753	
Supplies and Materials	3,050	1,363	4,413	2,997	1,416
Total School Sponsored Athletics	11,308	2,858	14,166	12,750	1,416
Before/After School Programs:					
Salaries of Teachers	32,759	(5,318)	27,441	27,441	
Total Before/After School Programs	32,759	(5,318)	27,441	27,441	
Total Instruction	3,340,259	251,536	3,591,795	3,583,658	8,137
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Spe	32,778	1,810	34,588	34,588	
Total Attendance and Social Work Services	32,778	1,810	34,588	34,588	
Health Services:					
Salaries	90,982	11,035	102,017	102,017	
Supplies and Materials		115	115	115	
Total Health Services	90,982	11,150	102,132	102,132	

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2015

School: Ridge Street	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	\$ 105,663	\$ (10,676)	\$ 94,987	\$ 94,987	
Salaries of Secretarial and Clerical Assistants	45,511	1,816	47,327	47,327	
Other Objects	1,500	(1,500)			
Total Improvement of Instruction Services	152,674	(10,360)	142,314	142,314	
Educational Media/Library Services:					
Salaries of Technology Coordinators	103,327	(103,327)			
Total Educational Media/Library Services	103,327	(103,327)			
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	212,453	23,310	235,763	235,763	
Salaries of Secretarial and Clerical Assistants	47,821	4,873	52,694	52,694	
Supplies and Materials	5,000	(584)	4,416	4,415	\$ 1
Other Objects	2,450	(2,450)			
Total Support Services – School Administration	267,724	25,149	292,873	292,872	1
Security					
Salaries	119,671	20	119,691	119,691	
Total Security	119,671	20	119,691	119,691	
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	3,000	604	3,604	2,604	1,000
Total Student Transportation Services	3,000	604	3,604	2,604	1,000
Unallocated Benefits:					
Health Benefits	1,034,634		1,034,634	1,034,634	
Total Unallocated Benefits	1,034,634		1,034,634	1,034,634	
Total Undistributed Expenditures	1,804,790	(74,954)	1,729,836	1,728,835	1,001
Total Expenditures - Current	5,145,049	176,582	5,321,631	5,312,493	9,138
Capital Outlay					
Equipment:					
Regular Programs - Instruction:					
Grades 1-5	7,200	(1,988)	5,212	250	4,962
Total Equipment	7,200	(1,988)	5,212	250	4,962
Total Expenditures - School Based	5,152,249	174,594	5,326,843	5,312,743	14,100
Other Financing Sources:					
Transfers In	5,152,249	174,594	5,326,843	5,312,743	14,100
Total Other Financing Sources	5,152,249	174,594	5,326,843	5,312,743	14,100
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, 2015

School: Roberto Clemente	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 252,975	\$ (9,863)	\$ 243,112	\$ 243,112	
Grades 1- 5	1,346,810	(146,521)	1,200,289	1,200,289	
Grades 6-8	51,816	453	52,269	52,269	
Undistributed Instruction:					
Other Salaries of Instruction	134,504	(31)	134,473	134,473	
General Supplies	79,000	15,496	94,496	90,665	\$ 3,831
Textbooks	1,600	(1,600)			
Other Objects	5,700	2,967	8,667	8,144	523
Total Regular Programs	1,872,405	(139,099)	1,733,306	1,728,952	4,354
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	131,064	(3,738)	127,326	127,326	
Other Salaries of Instruction	560	(560)			
General Supplies	4,000	286	4,286	4,286	
Textbooks	300	(300)			
Total Learning and/or Language Disabilities	135,924	(4,312)	131,612	131,612	
Resource Room/Resource Center:					
Salaries of Teachers	122,101	45,534	167,635	167,635	
General Supplies	2,698	(1,326)	1,372	1,372	
Textbooks	235	(235)			
Total Resource Room/Resource Center	125,034	43,973	169,007	169,007	
Total Special Education	260,958	39,661	300,619	300,619	
Bilingual Education:					
Salaries of Teachers	918,610	(87,734)	830,876	830,876	
Other Salaries of Instruction	33,662	409	34,071	34,071	
General Supplies	17,000	441	17,441	17,441	
Textbooks	900	(900)			
Total Bilingual Education	970,172	(87,784)	882,388	882,388	
School Sponsored Co-curricular Activities:					
Salaries		4,005	4,005	4,005	
Supplies and Materials	375	281	656	656	
Total School Sponsored Co-curricular Activities	375	4,286	4,661	4,661	
School Sponsored Athletics:					
Supplies and Materials	400	(400)			
Total School Sponsored Athletics	400	(400)			
Before/After School Programs:					
Salaries of Teachers	22,058	(14,251)	7,807	7,807	
Total Before/After School Programs	22,058	(14,251)	7,807	7,807	
Total Instruction	3,126,368	(197,587)	2,928,781	2,924,427	4,354
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	97,774	908	98,682	98,682	
Total Attendance and Social Work Services	97,774	908	98,682	98,682	

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2015

School: Roberto Clemente	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Health Services:					
Salaries	\$ 97,529	\$ 11,698	\$ 109,227	\$ 109,227	
Supplies and Materials	1,800	(140)	1,660	1,660	
Total Health Services	99,329	11,558	110,887	110,887	
Guidance:					
Salaries of Other Professional Staff	186,134	5,046	191,180	191,179	\$ 1
Supplies and Materials	750	(500)	250	250	
Total Guidance	186,884	4,546	191,430	191,429	1
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	48,361		48,361	48,361	
Salaries of Secretarial and Clerical Assistants	118,634	(29,239)	89,395	89,395	
Salaries of Facilitators, Math & Literacy Coaches		286,208	286,208	286,208	
Other Objects	4,000		4,000	4,000	
Total Improvement of Instruction Services	170,995	256,969	427,964	427,964	
Educational Media/Library Services:					
Salaries of Technology Coordinators	79,502	(79,502)			
Total Educational Media/Library Services	79,502	(79,502)			
Instructional Staff Training Services:					
Purchased Professional -Education Services	14,800	(4,800)	10,000	10,000	
Supplies and Materials	150	(150)			
Total Instructional Staff Training Services	14,950	(4,950)	10,000	10,000	
Support Services - School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	278,174	19,349	297,523	297,523	
Salaries of Secretarial and Clerical Assistants	50,792	4,305	55,097	55,097	
Other Purchased Services (400-500 series)	13,664	(418)	13,246	2,272	10,974
Supplies and Materials	7,522	36	7,558	6,770	788
Other Objects	5,336	(1,983)	3,353	3,105	248
Total Support Services - School Administration	355,488	21,289	376,777	364,767	12,010
Security					
Salaries	83,279	(6,062)	77,217	77,217	
General Supplies	8,000	(4,307)	3,693	3,693	
Total Security	91,279	(10,369)	80,910	80,910	
Student Transportation Services:					
Contracted Services --Transportation (Other than Between Home and School) - Vendors	4,500	(32)	4,468	4,114	354
Total Student Transportation Services	4,500	(32)	4,468	4,114	354
Unallocated Benefits:					
Health Benefits	837,639		837,639	837,639	
Total Unallocated Benefits	837,639		837,639	837,639	
Total Undistributed Expenditures	1,938,340	200,417	2,138,757	2,126,392	12,365
Total Expenditures - Current	5,064,708	2,830	5,067,538	5,050,819	16,719
Total Expenditures - School Based	5,064,708	2,830	5,067,538	5,050,819	16,719

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2015

School: Roberto Clemente

	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Other Financing Sources:					
Transfers In	\$ 5,064,708	\$ 2,830	\$ 5,067,538	\$ 5,050,819	\$ 16,719
Total Other Financing Sources	<u>5,064,708</u>	<u>2,830</u>	<u>5,067,538</u>	<u>5,050,819</u>	<u>16,719</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2015

School: Roseville Avenue	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Undistributed Expenditures:					
Health Services:					
Salaries	\$ 984	\$ 331	\$ 1,315	\$ 1,315	
Supplies and Materials	400	78	478	478	
Total Health Services	1,384	409	1,793	1,793	
Total Undistributed Expenditures	1,384	409	1,793	1,793	
Total Expenditures - Current	1,384	409	1,793	1,793	
Total Expenditures - School Based	1,384	409	1,793	1,793	
Other Financing Sources:					
Transfers In	1,384	409	1,793	1,793	
Total Other Financing Sources	1,384	409	1,793	1,793	
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, 2015

School: Samuel Berliner	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Undistributed Expenditures:					
Health Services:					
Supplies and Materials	\$ 1,800	\$ 71	\$ 1,871	\$ 1,581	\$ 290
Total Health Services	1,800	71	1,871	1,581	290
Total Undistributed Expenditures	1,800	71	1,871	1,581	290
Total Expenditures - Current	1,800	71	1,871	1,581	290
Total Expenditures - School Based	1,800	71	1,871	1,581	290
Other Financing Sources:					
Transfers In	1,800	71	1,871	1,581	290
Total Other Financing Sources	1,800	71	1,871	1,581	290
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, 2015

School: Science High	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Grades 6-8	\$ 884,336	\$ 44,448	\$ 928,784	\$ 928,784	
Grades 9-12	3,655,610	208,912	3,864,522	3,864,407	\$ 115
Undistributed Instruction:					
General Supplies	68,092	30,205	98,297	76,230	22,067
Textbooks	68,474	(15,842)	52,632	52,612	20
Other Objects	21,000	(13,506)	7,494	5,549	1,945
Total Regular Programs	4,697,512	254,217	4,951,729	4,927,582	24,147
Instruction - Special Education:					
Resource Room/Resource Center:					
Salaries of Teachers	148,160	(1,101)	147,059	147,059	
Total Resource Room/Resource Center	148,160	(1,101)	147,059	147,059	
Total Special Education	148,160	(1,101)	147,059	147,059	
School Sponsored Co-curricular Activities:					
Salaries	87,171	31,706	118,877	118,877	
Supplies and Materials	3,500	(1,262)	2,238	2,238	
Total School Sponsored Co-curricular Activities	90,671	30,444	121,115	121,115	
School Sponsored Athletics:					
Salaries	193,128	(3,330)	189,798	189,298	500
Supplies and Materials	25,622	(137)	25,485	20,069	5,416
Other Objects	12,500		12,500	12,500	
Total School Sponsored Athletics	231,250	(3,467)	227,783	221,867	5,916
Before/After School Programs:					
Salaries of Teachers	49,932	1,817	51,749	51,749	
Total Before/After School Programs	49,932	1,817	51,749	51,749	
Total Instruction	5,217,525	281,910	5,499,435	5,469,372	30,063
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	100,311	(1,594)	98,717	98,717	
Total Attendance and Social Work Services	100,311	(1,594)	98,717	98,717	
Health Services:					
Salaries	282,521	60,457	342,978	342,495	483
Supplies and Materials	1,000	(13)	987	365	622
Total Health Services	283,521	60,444	343,965	342,860	1,105
Guidance:					
Salaries of Other Professional Staff	353,318	31,284	384,602	384,553	49
Salaries of Secretarial and Clerical Assistants	59,575	(1,602)	57,973	57,973	
Purchased Professional - Educational Services	2,960	(2,960)			
Supplies and Materials	1,000	(235)	765	686	79
Total Guidance	416,853	26,487	443,340	443,212	128

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2015

School: Science High	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	\$ 377,114	\$ (1,324)	\$ 375,790	\$ 375,790	
Salaries of Other Professional Staff	107,495	15,587	123,082	123,082	
Salaries of Secretarial and Clerical Assistants	65,016	(22,227)	42,789	42,789	
Other Salaries	68,844	6,156	75,000	75,000	
Salaries of Facilitators, Math & Literacy Coaches		178,360	178,360	178,360	
Other Objects	5,000	824	5,824	5,624	\$ 200
Total Improvement of Instruction Services	623,469	177,376	800,845	800,645	200
Educational Media/Library Services:					
Salaries	155,254	(1,083)	154,171	154,171	
Salaries of Technology Coordinators	195,758	(178,354)	17,404	17,404	
Purchased Professional and Technical Services	9,540	(4,569)	4,971	4,971	
Supplies and Materials	1,750	4,511	6,261	5,398	863
Total Educational Media/Library Services	362,302	(179,495)	182,807	181,944	863
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	499,481	90,036	589,517	589,461	56
Salaries of Secretarial and Clerical Assistants	65,014	(17,574)	47,440	47,440	
Other Salaries		32,741	32,741	32,741	
Supplies and Materials	15,000	(1,941)	13,059	12,062	997
Other Objects	2,550	648	3,198	3,198	
Total Support Services – School Administration	582,045	103,910	685,955	684,902	1,053
Security					
Salaries	184,651	73,731	258,382	258,382	
Total Security	184,651	73,731	258,382	258,382	
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	5,500	9,165	14,665	12,006	2,659
Total Student Transportation Services	5,500	9,165	14,665	12,006	2,659
Unallocated Benefits:					
Health Benefits	1,337,492		1,337,492	1,337,492	
Total Unallocated Benefits	1,337,492		1,337,492	1,337,492	
Total Undistributed Expenditures	3,896,144	270,024	4,166,168	4,160,160	6,008
Total Expenditures - Current	9,113,669	551,934	9,665,603	9,629,532	36,071
Total Expenditures - School Based	9,113,669	551,934	9,665,603	9,629,532	36,071
Other Financing Sources:					
Transfers In	9,113,669	551,934	9,665,603	9,629,532	36,071
Total Other Financing Sources	9,113,669	551,934	9,665,603	9,629,532	36,071
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, 2015

School: South Seventeenth Street	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 115,344	\$ 32,365	\$ 147,709	\$ 147,709	
Grades 1- 5	842,068	14,551	856,619	856,619	
Grades 6-8	584,903	53,540	638,443	638,443	
Undistributed Instruction:					
Other Salaries of Instruction	64,998	(2,890)	62,108	62,108	
General Supplies	37,774	21,315	59,089	56,499	\$ 2,590
Textbooks	6,000	(6,000)			
Other Objects	4,200	(2,117)	2,083	1,557	526
Total Regular Programs	1,655,287	110,764	1,766,051	1,762,935	3,116
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	627,084	49,996	677,080	677,080	
General Supplies	2,000	(836)	1,164	1,164	
Textbooks	1,500	(1,500)			
Total Learning and/or Language Disabilities	630,584	47,660	678,244	678,244	
Behavioral Disabilities:					
Salaries of Teachers	103,866	121,543	225,409	225,409	
Other Salaries of Instruction	33,662	619	34,281	34,281	
General Supplies	1,500	(1,500)			
Total Behavioral Disabilities	139,028	120,662	259,690	259,690	
Total Special Education	769,612	168,322	937,934	937,934	
School Sponsored Co-curricular Activities:					
Salaries	6,253	(174)	6,079	6,079	
Total School Sponsored Co-curricular Activities	6,253	(174)	6,079	6,079	
School Sponsored Athletics:					
Salaries	9,730		9,730	9,730	
Total School Sponsored Athletics	9,730		9,730	9,730	
Before/After School Programs:					
Salaries of Teachers	48,104	(5,826)	42,278	42,278	
Other Salaries for Instruction	1,750	5,106	6,856	6,855	1
Total Before/After School Programs	49,854	(720)	49,134	49,133	1
Total Instruction	2,490,736	278,192	2,768,928	2,765,811	3,117
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Spe	32,219	(5,744)	26,475	26,475	
Supplies and Materials	400	(400)			
Total Attendance and Social Work Services	32,619	(6,144)	26,475	26,475	
Health Services:					
Salaries	76,155	26,909	103,064	103,064	
Supplies and Materials	300	(136)	164	164	
Total Health Services	76,455	26,773	103,228	103,228	

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2015

School: South Seventeenth Street	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Guidance:					
Salaries of Other Professional Staff	\$ 51,816	\$ 43,792	\$ 95,608	\$ 95,608	
Total Guidance	51,816	43,792	95,608	95,608	
Improvement of Instruction Services:					
Salaries of Secretarial and Clerical Assistants	50,306	(9,558)	40,748	40,748	
Other Objects	3,000	(1,680)	1,320	1,320	
Total Improvement of Instruction Services	53,306	(11,238)	42,068	42,068	
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	194,231	37,027	231,258	231,258	
Salaries of Secretarial and Clerical Assistants	51,806	(7,836)	43,970	43,970	
Other Salaries	95,265	3,801	99,066	99,066	
Other Purchased Services (400-500 series)	19,000	(3,620)	15,380	14,798	\$ 582
Supplies and Materials	1,500	(42)	1,458	783	675
Other Objects	2,300	(1,600)	700	700	
Total Support Services – School Administration	364,102	27,730	391,832	390,575	1,257
Security					
Salaries	103,660	17,069	120,729	120,729	
Total Security	103,660	17,069	120,729	120,729	
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	6,500	(4,249)	2,251	233	2,018
Total Student Transportation Services	6,500	(4,249)	2,251	233	2,018
Unallocated Benefits:					
Health Benefits	769,546		769,546	769,546	
Total Unallocated Benefits	769,546		769,546	769,546	
Total Undistributed Expenditures	1,458,004	93,733	1,551,737	1,548,462	3,275
Total Expenditures - Current	3,948,740	371,925	4,320,665	4,314,273	6,392
Capital Outlay					
Equipment:					
Undistributed Expenditures:					
Other Support Services – Students - Regular					
Instruction	7,400	1,195	8,595	8,595	
Total Equipment	7,400	1,195	8,595	8,595	
Transfer of Funds to Charter Schools					
Total Expenditures - School Based	3,956,140	373,120	4,329,260	4,322,868	6,392
Other Financing Sources:					
Transfers In	3,956,140	373,120	4,329,260	4,322,868	6,392
Total Other Financing Sources	3,956,140	373,120	4,329,260	4,322,868	6,392
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, 2015

School: South Street	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 156,340	\$ 5,072	\$ 161,412	\$ 161,412	
Grades 1- 5	974,457	58,681	1,033,138	1,033,087	\$ 51
Undistributed Instruction:					
Other Salaries of Instruction	33,951	(3,642)	30,309	30,309	
General Supplies	41,980	22,641	64,621	52,235	12,386
Other Objects	1,250	(317)	933	933	
Total Regular Programs	1,207,978	82,435	1,290,413	1,277,976	12,437
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	156,763	(1,476)	155,287	155,287	
Other Salaries of Instruction	32,941	421	33,362	33,362	
Total Learning and/or Language Disabilities	189,704	(1,055)	188,649	188,649	
Resource Room/Resource Center:					
General Supplies	2,500	(2,500)			
Total Resource Room/Resource Center	2,500	(2,500)			
Total Special Education	192,204	(3,555)	188,649	188,649	
Bilingual Education:					
Salaries of Teachers	559,005	18,311	577,316	577,297	19
Other Salaries of Instruction	34,509	448	34,957	34,957	
General Supplies	2,500	(164)	2,336	2,336	
Total Bilingual Education	596,014	18,595	614,609	614,590	19
Before/After School Programs:					
Salaries of Teachers	10,328	(356)	9,972	9,972	
Total Before/After School Programs	10,328	(356)	9,972	9,972	
Total Instruction	2,006,524	97,119	2,103,643	2,091,187	12,456
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	96,675	455	97,130	97,130	
Salaries of Family Liaisons/Comm Parent Inv. Spe	33,951	(2,674)	31,277	31,277	
Total Attendance and Social Work Services	130,626	(2,219)	128,407	128,407	
Health Services:					
Salaries	112,453	(26,859)	85,594	85,594	
Supplies and Materials	650	330	980	980	
Total Health Services	113,103	(26,529)	86,574	86,574	
Guidance:					
Salaries of Other Professional Staff	71,628	6,095	77,723	77,723	
Supplies and Materials	250	(250)			
Total Guidance	71,878	5,845	77,723	77,723	

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2015

School: South Street

Expenditures

Current:

	Original Budget	Transfers	Final Budget	Expenditures	Variance
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction		\$ 29,045	\$ 29,045	\$ 29,045	
Salaries of Secretarial and Clerical Assistants	\$ 43,808	8,129	51,937	51,937	
Supplies and Materials	250	(250)			
Other Objects	3,000	(3,000)			
Total Improvement of Instruction Services	47,058	33,924	80,982	80,982	
Instructional Staff Training Services:					
Purchased Professional – Education Services	22,000	(22,000)			
Supplies and Materials	250	(250)			
Total Instructional Staff Training Services	22,250	(22,250)			
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	133,105	69,006	202,111	202,111	
Salaries of Secretarial and Clerical Assistants	44,579	23,357	67,936	67,928	\$ 8
Other Salaries	100,265	(100,265)			
Other Purchased Services (400-500 series)	8,584		8,584	8,584	
Supplies and Materials	1,000	(859)	141	140	1
Other Objects	944	(244)	700	700	
Total Support Services – School Administration	288,477	(9,005)	279,472	279,463	9
Security					
Salaries	36,367	(36)	36,331	36,331	
Total Security	36,367	(36)	36,331	36,331	
Student Transportation Services:					
Contracted Services – Transportation (Other than Between Home and School) – Vendors	2,550	(1,377)	1,173	1,173	
Total Student Transportation Services	2,550	(1,377)	1,173	1,173	
Unallocated Benefits:					
Health Benefits	510,960		510,960	510,960	
Total Unallocated Benefits	510,960		510,960	510,960	
Total Undistributed Expenditures	1,223,269	(21,647)	1,201,622	1,201,613	9
Total Expenditures - Current	3,229,793	75,472	3,305,265	3,292,800	12,465
Total Expenditures - School Based	3,229,793	75,472	3,305,265	3,292,800	12,465
Other Financing Sources:					
Transfers In	3,229,793	75,472	3,305,265	3,292,800	12,465
Total Other Financing Sources	3,229,793	75,472	3,305,265	3,292,800	12,465
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, 2015

School: Speedway Avenue	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 194,144	\$ 7,343	\$ 201,487	\$ 201,487	
Grades 1- 5	942,189	(40,268)	901,921	901,921	
Grades 6-8	636,875	128,042	764,917	764,917	
Undistributed Instruction:					
Other Salaries of Instruction	156,767	(16,236)	140,531	140,531	
General Supplies	81,892	(459)	81,433	78,009	\$ 3,424
Textbooks	13,329	(13,329)			
Other Objects	2,500	2,898	5,398	4,613	785
Total Regular Programs	2,027,696	67,991	2,095,687	2,091,478	4,209
Instruction - Special Education:					
Multiple Disabilities:					
Salaries of Teachers	205,675	31,372	237,047	237,047	
Other Salaries of Instruction	102,285	(31,465)	70,820	70,820	
Total Multiple Disabilities	307,960	(93)	307,867	307,867	
Resource Room/Resource Center:					
Salaries of Teachers	187,313	(40,984)	146,329	146,329	
General Supplies	500		500	500	
Total Resource Room/Resource Center	187,813	(40,984)	146,829	146,829	
Total Special Education	495,773	(41,077)	454,696	454,696	
School Sponsored Co-curricular Activities:					
Salaries		3,935	3,935	3,935	
Total School Sponsored Co-curricular Activities		3,935	3,935	3,935	
School Sponsored Athletics:					
Salaries	5,601	(216)	5,385	5,385	
Supplies and Materials	1,000	(20)	980		980
Total School Sponsored Athletics	6,601	(236)	6,365	5,385	980
Before/After School Programs:					
Salaries of Teachers	17,760	881	18,641	18,641	
Total Before/After School Programs	17,760	881	18,641	18,641	
Other Supplemental/At-Risk Programs - Instruction:					
Purchased Professional & Technical Services	110,000	(86,512)	23,488	23,428	60
Total Other Supplemental/At-Risk Programs - Instruction	110,000	(86,512)	23,488	23,428	60
Total Instruction	2,657,830	(55,018)	2,602,812	2,597,563	5,249
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Spe	32,778	1,763	34,541	34,541	
Supplies and Materials	250	(250)			
Other Objects	500	(226)	274	273	1
Total Attendance and Social Work Services	33,528	1,287	34,815	34,814	1

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2015

School: Speedway Avenue	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Health Services:					
Salaries	\$ 93,032	\$ 8,166	\$ 101,198	\$ 101,198	
Supplies and Materials		126	126	126	
Total Health Services	93,032	8,292	101,324	101,324	
Improvement of Instruction Services:					
Salaries of Secretarial and Clerical Assistants	22,192	763	22,955	22,955	
Salaries of Facilitators, Math & Literacy Coaches	106,172	(46,785)	59,387	59,387	
Purchased Professional – Education Services	14,001	609	14,610	4,110	\$ 10,500
Other Objects	4,000	1,424	5,424	4,454	970
Total Improvement of Instruction Services	146,365	(43,989)	102,376	90,906	11,470
Instructional Staff Training Services:					
Other Purchased Services	4,750	(1,844)	2,906		2,906
Total Instructional Staff Training Services	4,750	(1,844)	2,906		2,906
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	209,608	13,384	222,992	222,992	
Salaries of Secretarial and Clerical Assistants	23,182	3,402	26,584	26,584	
Other Salaries		65,809	65,809	65,809	
Other Purchased Services (400-500 series)	1,500		1,500	1,500	
Supplies and Materials	3,000	(2,250)	750	750	
Other Objects	3,145	(72)	3,073	1,950	1,123
Total Support Services – School Administration	240,435	80,273	320,708	319,585	1,123
Security					
Salaries	176,264	8,516	184,780	180,848	3,932
General Supplies	1,500	(215)	1,285	1,277	8
Total Security	177,764	8,301	186,065	182,125	3,940
Student Transportation Services:					
Contracted Services – Transportation (Other than Between Home and School) – Vendors	4,200	3,140	7,340	7,256	84
Total Student Transportation Services	4,200	3,140	7,340	7,256	84
Unallocated Benefits:					
Health Benefits	854,334		854,334	854,334	
Total Unallocated Benefits	854,334		854,334	854,334	
Total Undistributed Expenditures	1,554,408	55,460	1,609,868	1,590,344	19,524
Total Expenditures - Current	4,212,238	442	4,212,680	4,187,907	24,773
Total Expenditures - School Based	4,212,238	442	4,212,680	4,187,907	24,773
Other Financing Sources:					
Transfers In	4,212,238	442	4,212,680	4,187,907	24,773
Total Other Financing Sources	4,212,238	442	4,212,680	4,187,907	24,773
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, 2015

School: Sussex Avenue

	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 208,945	\$ (14,721)	\$ 194,224	\$ 194,224	
Grades 1- 5	655,570	67,652	723,222	723,222	
Grades 6-8	764,134	38,400	802,534	802,534	
Undistributed Instruction:					
Other Salaries of Instruction	98,406	(27,649)	70,757	70,757	
General Supplies	45,000	60,703	105,703	97,897	\$ 7,806
Textbooks	28,000	(22,564)	5,436	5,436	
Other Objects	88,996	(39,929)	49,067	41,052	8,015
Total Regular Programs	1,889,051	61,892	1,950,943	1,935,122	15,821
Instruction - Special Education:					
Resource Room/Resource Center:					
Salaries of Teachers	178,977	21,409	200,386	200,386	
Total Resource Room/Resource Center	178,977	21,409	200,386	200,386	
Total Special Education	178,977	21,409	200,386	200,386	
Bilingual Education:					
Salaries of Teachers	319,067	(46,030)	273,037	273,037	
General Supplies	1,000	(1,000)			
Textbooks	1,000	(1,000)			
Total Bilingual Education	321,067	(48,030)	273,037	273,037	
School Sponsored Co-curricular Activities:					
Salaries	14,214	2,543	16,757	16,757	
Total School Sponsored Co-curricular Activities	14,214	2,543	16,757	16,757	
School Sponsored Athletics:					
Salaries	8,258	(318)	7,940	7,940	
Supplies and Materials	3,000	(3,000)			
Total School Sponsored Athletics	11,258	(3,318)	7,940	7,940	
Before/After School Programs:					
Salaries of Teachers	29,008	(21,535)	7,473	7,473	
Total Before/After School Programs	29,008	(21,535)	7,473	7,473	
Total Instruction	2,443,575	12,961	2,456,536	2,440,715	15,821
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	59,414	257	59,671	59,671	
Salaries of Family Liaisons/Comm Parent Inv. Spe	32,941	(9,208)	23,733	23,733	
Supplies and Materials	800	467	1,267	1,267	
Total Attendance and Social Work Services	93,155	(8,484)	84,671	84,671	
Health Services:					
Salaries	182,702	23,961	206,663	206,663	
Supplies and Materials	2,000	196	2,196	1,432	764
Total Health Services	184,702	24,157	208,859	208,095	764

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2015

School: Sussex Avenue

Expenditures

Current:

Improvement of Instruction Services:

Salaries of Facilitators, Math & Literacy Coaches
Total Improvement of Instruction Services

Original Budget	Transfers	Final Budget	Expenditures	Variance
	\$ 48,946	\$ 48,946	\$ 48,946	
	48,946	48,946	48,946	

Instructional Staff Training Services:

Purchased Professional - Education Services
Other Purchased Services
Other Objects
Total Instructional Staff Training Services

Original Budget	Transfers	Final Budget	Expenditures	Variance
\$ 17,600	(15,000)	2,600		\$ 2,600
2,000	7,022	9,022	7,519	1,503
	1,038	1,038	1,038	
19,600	(6,940)	12,660	8,557	4,103

Support Services - School Administration:

Salaries of Principals/Assistant Principals/Program Directors
Salaries of Secretarial and Clerical Assistants
Supplies and Materials
Total Support Services - School Administration

Original Budget	Transfers	Final Budget	Expenditures	Variance
162,442	(11,527)	150,915	150,915	
77,613	(15,904)	61,709	61,709	
1,500	(1,500)			
241,555	(28,931)	212,624	212,624	

Security

Salaries
General Supplies
Total Security

Original Budget	Transfers	Final Budget	Expenditures	Variance
38,527	(46)	38,481	38,481	
500	(500)			
39,027	(546)	38,481	38,481	

Student Transportation Services:

Contracted Services -- Transportation (Other than
Between Home and School) -- Vendors
Total Student Transportation Services

Original Budget	Transfers	Final Budget	Expenditures	Variance
4,500	9,687	14,187	13,454	733
4,500	9,687	14,187	13,454	733

Unallocated Benefits:

Health Benefits
Total Unallocated Benefits

Original Budget	Transfers	Final Budget	Expenditures	Variance
680,019		680,019	680,019	
680,019		680,019	680,019	

Total Undistributed Expenditures

Original Budget	Transfers	Final Budget	Expenditures	Variance
1,262,558	37,889	1,300,447	1,294,847	5,600

Total Expenditures - Current

Original Budget	Transfers	Final Budget	Expenditures	Variance
3,706,133	50,850	3,756,983	3,735,562	21,421

Capital Outlay

Equipment:

Undistributed Expenditures:

Other Support Services - Students - Regular
Instruction
Total Equipment

Original Budget	Transfers	Final Budget	Expenditures	Variance
13,500	52,993	66,493	66,493	
13,500	52,993	66,493	66,493	

Transfer of Funds to Charter Schools

Total Expenditures - School Based

Original Budget	Transfers	Final Budget	Expenditures	Variance
3,719,633	103,843	3,823,476	3,802,055	21,421

Other Financing Sources:

Transfers In
Total Other Financing Sources

Original Budget	Transfers	Final Budget	Expenditures	Variance
3,719,633	103,843	3,823,476	3,802,055	21,421
3,719,633	103,843	3,823,476	3,802,055	21,421

Excess (Deficiency) of Other Financing Sources

Over (Under) Expenditures and Other Financing (Uses)

Original Budget	Transfers	Final Budget	Expenditures	Variance
-	-	-	-	-

Fund Balances, July 1

Fund Balances, June 30

Original Budget	Transfers	Final Budget	Expenditures	Variance
-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2015

School: Technology High

	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Grades 9-12	\$ 3,269,414	\$ (28,481)	\$ 3,240,933	\$ 3,240,933	
Undistributed Instruction:					
Purchased Technical Services	12,100	(5,311)	6,789	6,333	\$ 456
Other Purchased Services	8,600	(2,001)	6,599	6,599	
General Supplies	108,586	17,062	125,648	115,679	9,969
Textbooks	3,500	(3,500)			
Other Objects	48,385	13,418	61,803	46,314	15,489
Total Regular Programs	3,450,585	(8,813)	3,441,772	3,415,858	25,914
Instruction - Special Education:					
Auditory Impairments:					
Salaries of Teachers	329,958	22,796	352,754	352,753	1
Other Salaries of Instruction	115,094	(71,602)	43,492	43,492	
General Supplies	1,000	(1,000)			
Total Auditory Impairments	446,052	(49,806)	396,246	396,245	1
Resource Room/Resource Center:					
Salaries of Teachers	212,516	72,993	285,509	285,441	68
General Supplies	1,000	(155)	845	845	
Total Resource Room/Resource Center	213,516	72,838	286,354	286,286	68
Total Special Education	659,568	23,032	682,600	682,531	69
School Sponsored Co-curricular Activities:					
Salaries	57,399	2,660	60,059	60,059	
Supplies and Materials	5,000	(62)	4,938	4,361	577
Other Objects	1,400	(960)	440	440	
Total School Sponsored Co-curricular Activities	63,799	1,638	65,437	64,860	577
School Sponsored Athletics:					
Salaries	117,808	(778)	117,030	117,030	
Supplies and Materials	10,000	248	10,248	6,870	3,378
Other Objects	10,000		10,000	10,000	
Total School Sponsored Athletics	137,808	(530)	137,278	133,900	3,378
Before/After School Programs:					
Salaries of Teachers	20,350	(111)	20,239	20,239	
Total Before/After School Programs	20,350	(111)	20,239	20,239	
Other Supplemental/At-Risk Programs - Instruction:					
Purchased Professional & Technical Services	11,000	(1,740)	9,260	9,260	
Total Other Supplemental/At-Risk Programs - Instruction	11,000	(1,740)	9,260	9,260	
Total Instruction	4,343,110	13,476	4,356,586	4,326,648	29,938
Undistributed Expenditures:					
Guidance:					
Salaries of Secretarial and Clerical Assistants	4,672	(1,168)	3,504	3,504	
Other Salaries	51,000	6,877	57,877	57,877	
Supplies and Materials	2,500	(2,500)			
Total Guidance	58,172	3,209	61,381	61,381	

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2015

School: Technology High	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	\$ 235,146	\$ 43,626	\$ 278,772	\$ 278,772	
Salaries of Secretarial and Clerical Assistants	97,862	19,454	117,316	117,316	
Other Salaries	93,980	(935)	93,045	93,045	
Salaries of Facilitators, Math & Literacy Coaches		102,271	102,271	102,271	
Supplies and Materials	3,000	(2,814)	186	186	
Other Objects	7,000	(3,362)	3,638	3,638	
Total Improvement of Instruction Services	436,988	158,240	595,228	595,228	
Educational Media/Library Services:					
Salaries	97,815	(996)	96,819	96,819	
Salaries of Technology Coordinators	101,772	(101,772)			
Other Purchased Services	1,965	(1,965)			
Supplies and Materials	2,500	2	2,502	2,342	\$ 160
Total Educational Media/Library Services	204,052	(104,731)	99,321	99,161	160
Instructional Staff Training Services:					
Purchased Professional -- Education Services	15,000	(14,800)	200	200	
Total Instructional Staff Training Services	15,000	(14,800)	200	200	
Support Services -- School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	416,354	5,464	421,818	421,701	117
Salaries of Secretarial and Clerical Assistants	44,384	23,112	67,496	67,496	
Other Purchased Services (400-500 series)	16,891	227	17,118	14,819	2,299
Supplies and Materials	10,000	(1,432)	8,568	7,236	1,332
Other Objects	7,450	(2,387)	5,063	2,983	2,080
Total Support Services -- School Administration	495,079	24,984	520,063	514,235	5,828
Security					
Salaries	286,094	4,821	290,915	290,915	
Total Security	286,094	4,821	290,915	290,915	
Student Transportation Services:					
Contracted Services --Transportation (Other than Between Home and School) -- Vendors	8,000	5,677	13,677	11,662	2,015
Total Student Transportation Services	8,000	5,677	13,677	11,662	2,015
Unallocated Benefits:					
Health Benefits	1,420,649		1,420,649	1,420,649	
Total Unallocated Benefits	1,420,649		1,420,649	1,420,649	
Total Undistributed Expenditures	2,924,034	77,400	3,001,434	2,993,431	8,003
Total Expenditures - Current	7,267,144	90,876	7,358,020	7,320,079	37,941
Total Expenditures - School Based	7,267,144	90,876	7,358,020	7,320,079	37,941

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2015

School: Technology High

	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Other Financing Sources:					
Transfers In	\$ 7,267,144	\$ 90,876	\$ 7,358,020	\$ 7,320,079	\$ 37,941
Total Other Financing Sources	7,267,144	90,876	7,358,020	7,320,079	37,941
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, 2015

School: Thirteenth Avenue

Expenditures

Current:

Instruction - regular programs:

Salaries of Teachers:

	Original Budget	Transfers	Final Budget	Expenditures	Variance
Kindergarten	\$ 234,497	\$ (37,266)	\$ 197,231	\$ 197,231	
Grades 1-5	1,263,465	(16,357)	1,247,108	1,247,108	
Grades 6-8	676,845	3,787	680,632	680,534	\$ 98

Undistributed Instruction:

Other Salaries of Instruction	66,170	607	66,777	66,777	
General Supplies	65,000	(33,164)	31,836	24,817	7,019
Textbooks	1,000	(1,000)			
Other Objects	5,000	(3,054)	1,946		1,946

Total Regular Programs	2,311,977	(86,447)	2,225,530	2,216,467	9,063
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Instruction - Special Education:

Learning and/or Language Disabilities:

Salaries of Teachers	464,832	(144,292)	320,540	320,540	
Total Learning and/or Language Disabilities	464,832	(144,292)	320,540	320,540	

Behavioral Disabilities:

Salaries of Teachers	248,488	(1,051)	247,437	247,437	
Other Salaries of Instruction	111,790	(8,322)	103,468	103,468	
Total Behavioral Disabilities	360,278	(9,373)	350,905	350,905	

Multiple Disabilities:

Salaries of Teachers	349,422	(118,813)	230,609	230,609	
Total Multiple Disabilities	349,422	(118,813)	230,609	230,609	

Resource Room/Resource Center:

Salaries of Teachers	229,040	33,920	262,960	262,960	
Total Resource Room/Resource Center	229,040	33,920	262,960	262,960	

Autism:

Salaries of Teachers	595,499	149,583	745,082	745,082	
Other Salaries of Instruction	214,797	(7,945)	206,852	206,852	
Total Autism	810,296	141,638	951,934	951,934	

Total Special Education	2,213,868	(96,920)	2,116,948	2,116,948	
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School Sponsored Co-curricular Activities:

Salaries	3,235	2,560	5,795	5,795	
Total School Sponsored Co-curricular Activities	3,235	2,560	5,795	5,795	

School Sponsored Athletics:

Salaries	9,730		9,730	9,730	
Total School Sponsored Athletics	9,730		9,730	9,730	

Before/After School Programs:

Salaries of Teachers	51,800	(34,497)	17,303	17,303	
Other Salaries for Instruction	24,480	153	24,633	24,633	
Total Before/After School Programs	76,280	(34,344)	41,936	41,936	

Total Instruction	4,615,090	(215,151)	4,399,939	4,390,876	9,063
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Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2015

School: Thirteenth Avenue	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	\$ 96,675	\$ (1,046)	\$ 95,629	\$ 95,629	
Salaries of Family Liaisons/Comm Parent Inv. Spe	32,219	9,008	41,227	41,227	
Total Attendance and Social Work Services	128,894	7,962	136,856	136,856	
Health Services:					
Salaries	87,216	(235)	86,981	86,981	
Supplies and Materials	500	(45)	455	455	
Total Health Services	87,716	(280)	87,436	87,436	
Guidance:					
Salaries of Other Professional Staff	93,980	(1,376)	92,604	92,604	
Supplies and Materials	1,700	(1,250)	450	450	
Total Guidance	95,680	(2,626)	93,054	93,054	
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	141,259	(28,295)	112,964	112,964	
Salaries of Secretarial and Clerical Assistants	66,505	(5,331)	61,174	61,174	
Salaries of Facilitators, Math & Literacy Coaches	115,696	(55,670)	60,026	60,026	
Other Objects		2,880	2,880	2,880	
Total Improvement of Instruction Services	323,460	(86,416)	237,044	237,044	
Instructional Staff Training Services:					
Purchased Professional - Education Services	5,000	(4,320)	680	680	
Total Instructional Staff Training Services	5,000	(4,320)	680	680	
Support Services - School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	346,814	(5,938)	340,876	340,876	
Salaries of Secretarial and Clerical Assistants	72,933	97	73,030	73,030	
Other Salaries	111,443	20,389	131,832	131,832	
Other Purchased Services (400-500 series)	22,850		22,850	21,713	\$ 1,137
Supplies and Materials	4,000	20	4,020	3,906	114
Other Objects	5,000	133	5,133	4,754	379
Total Support Services - School Administration	563,040	14,701	577,741	576,111	1,630
Security					
Salaries	62,600	(1,376)	61,224	61,224	
Total Security	62,600	(1,376)	61,224	61,224	
Student Transportation Services:					
Contracted Services - Transportation (Other than Between Home and School) - Vendors					
	10,000	1,953	11,953	6,388	5,565
Total Student Transportation Services	10,000	1,953	11,953	6,388	5,565
Unallocated Benefits:					
Health Benefits	1,125,954		1,125,954	1,125,954	
Total Unallocated Benefits	1,125,954		1,125,954	1,125,954	
Total Undistributed Expenditures	2,402,344	(70,402)	2,331,942	2,324,747	7,195
Total Expenditures - Current	7,017,434	(285,553)	6,731,881	6,715,623	16,258
Total Expenditures - School Based	7,017,434	(285,553)	6,731,881	6,715,623	16,258

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2015

School: Thirteenth Avenue

	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Other Financing Sources:					
Transfers In	\$ 7,017,434	\$ (285,553)	\$ 6,731,881	\$ 6,715,623	\$ 16,258
Total Other Financing Sources	7,017,434	(285,553)	6,731,881	6,715,623	16,258
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, 2015

School: University High

	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Grades 6-8	\$ 55,237	\$ (31,007)	\$ 24,230	\$ 24,230	
Grades 9-12	2,777,139	219,318	2,996,457	2,996,429	\$ 28
Undistributed Instruction:					
General Supplies	52,900	112,130	165,030	132,298	32,732
Textbooks	9,000	(7,744)	1,256	1,256	
Other Objects	19,950	(3,874)	16,076	13,741	2,335
Total Regular Programs	2,914,226	288,823	3,203,049	3,167,954	35,095
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	234,024	2,294	236,318	236,318	
Textbooks	5,000	(1,227)	3,773	3,773	
Total Learning and/or Language Disabilities	239,024	1,067	240,091	240,091	
Resource Room/Resource Center:					
Salaries of Teachers	67,485	3,430	70,915	70,915	
Total Resource Room/Resource Center	67,485	3,430	70,915	70,915	
Total Special Education	306,509	4,497	311,006	311,006	
School Sponsored Co-curricular Activities:					
Salaries	71,635	(10,128)	61,507	61,411	96
Total School Sponsored Co-curricular Activities	71,635	(10,128)	61,507	61,411	96
School Sponsored Athletics:					
Salaries	144,714	(8,979)	135,735	135,735	
Supplies and Materials	22,500	(6,679)	15,821	12,915	2,906
Other Objects	13,500		13,500	13,500	
Total School Sponsored Athletics	180,714	(15,658)	165,056	162,150	2,906
Before/After School Programs:					
Salaries of Teachers	71,820	(41,002)	30,818	30,818	
Total Before/After School Programs	71,820	(41,002)	30,818	30,818	
Total Instruction	3,544,904	226,532	3,771,436	3,733,339	38,097
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	64,252	6,247	70,499	70,499	
Salaries of Family Liaisons/Comm Parent Inv. Spe	100,219	(11,596)	88,623	88,623	
Supplies and Materials	3,000	(3,000)			
Total Attendance and Social Work Services	167,471	(8,349)	159,122	159,122	
Health Services:					
Salaries	97,874	11,300	109,174	109,174	
Supplies and Materials	1,500	259	1,759	1,751	8
Total Health Services	99,374	11,559	110,933	110,925	8

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2015

School: University High

	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Guidance:					
Salaries of Other Professional Staff	\$ 266,691	\$ 1,047	\$ 267,738	\$ 267,738	
Supplies and Materials	2,500	(1,766)	734	734	
Other Objects	1,000	(250)	750	750	
Total Guidance	270,191	(969)	269,222	269,222	
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	265,444	(49,566)	215,878	215,878	
Salaries of Other Professional Staff	101,480	14,715	116,195	116,195	
Salaries of Secretarial and Clerical Assistants	70,500	1,273	71,773	71,773	
Other Salaries	53,633	2,159	55,792	55,792	
Purchased Professional –Education Services	1,200	(1,200)			
Other Objects	4,000	813	4,813	2,358	\$ 2,455
Total Improvement of Instruction Services	496,257	(31,806)	464,451	461,996	2,455
Educational Media/Library Services:					
Salaries		102,984	102,984	102,984	
Salaries of Technology Coordinators	99,492	(99,492)			
Supplies and Materials	2,234	(2,234)			
Total Educational Media/Library Services	101,726	1,258	102,984	102,984	
Instructional Staff Training Services:					
Purchased Professional –Education Services	3,000	(200)	2,800	2,800	
Total Instructional Staff Training Services	3,000	(200)	2,800	2,800	
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	381,210	22,497	403,707	403,707	
Salaries of Secretarial and Clerical Assistants	73,200	5,467	78,667	78,667	
Other Purchased Services (400-500 series)	23,000	(16,081)	6,919	6,918	1
Other Objects	7,790	(49)	7,741	5,741	2,000
Total Support Services – School Administration	485,200	11,834	497,034	495,033	2,001
Security					
Salaries	106,247	17,708	123,955	123,955	
General Supplies		2,579	2,579	2,579	
Total Security	106,247	20,287	126,534	126,534	
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	4,800	3,488	8,288	6,946	1,342
Total Student Transportation Services	4,800	3,488	8,288	6,946	1,342
Unallocated Benefits:					
Health Benefits	1,061,078		1,061,078	1,061,078	
Total Unallocated Benefits	1,061,078		1,061,078	1,061,078	
Total Undistributed Expenditures	2,795,344	7,102	2,802,446	2,796,640	5,806
Total Expenditures - Current	6,340,248	233,634	6,573,882	6,529,979	43,903

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2015

School: University High	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Capital Outlay					
Equipment:					
Undistributed Expenditures:					
Other Support Services – Students - Regular					
Operation & Maintenance services	\$ 1,500	\$ (1,500)			
Total Equipment	1,500	(1,500)			
Total Expenditures - School Based	6,341,748	232,134	\$ 6,573,882	\$ 6,529,979	\$ 43,903
Other Financing Sources:					
Transfers In	6,341,748	232,134	6,573,882	6,529,979	43,903
Total Other Financing Sources	6,341,748	232,134	6,573,882	6,529,979	43,903
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 15Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2015

School: Weequahic High	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Grades 9-12	\$ 2,167,500	\$ 255,937	\$ 2,423,437	\$ 2,423,338	\$ 99
Undistributed Instruction:					
General Supplies	29,880	685	30,565	26,554	4,011
Textbooks	25,000	(25,000)			
Other Objects	1,500	(250)	1,250		1,250
Total Regular Programs	2,223,880	231,372	2,455,252	2,449,892	5,360
Instruction - Special Education:					
Cognitive - Mild:					
General Supplies	400	(400)			
Total Cognitive - Mild	400	(400)			
Learning and/or Language Disabilities:					
Salaries of Teachers	160,420	(18,221)	142,199	142,199	
General Supplies	400	(400)			
Total Learning and/or Language Disabilities	160,820	(18,621)	142,199	142,199	
Behavioral Disabilities:					
Salaries of Teachers	108,518	36,855	145,373	145,373	
Total Behavioral Disabilities	108,518	36,855	145,373	145,373	
Resource Room/Resource Center:					
Salaries of Teachers	247,748	106,648	354,396	354,298	98
Total Resource Room/Resource Center	247,748	106,648	354,396	354,298	98
Total Special Education	517,486	124,482	641,968	641,870	98
School Sponsored Co-curricular Activities:					
Salaries	39,408	(13,813)	25,595	25,595	
Supplies and Materials	5,000	(5,000)			
Other Objects	1,000	(1,000)			
Total School Sponsored Co-curricular Activities	45,408	(19,813)	25,595	25,595	
School Sponsored Athletics:					
Salaries	225,222	(60,636)	164,586	164,586	
Supplies and Materials	12,442	1,281	13,723	13,699	24
Other Objects	2,000	17,044	19,044	19,044	
Total School Sponsored Athletics	239,664	(42,311)	197,353	197,329	24
Before/After School Programs:					
Salaries of Teachers	30,774	(28,140)	2,634	2,634	
Total Before/After School Programs	30,774	(28,140)	2,634	2,634	
Other Supplemental/At-Risk Programs - Instruction:					
Purchased Professional & Technical Services		1,990	1,990	1,990	
Total Other Supplemental/At-Risk Programs - Instruction		1,990	1,990	1,990	
Total Instruction	3,057,212	267,580	3,324,792	3,319,310	5,482

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2015

School: Weequahic High

	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Undistributed Expenditures:					
Guidance:					
Salaries of Other Professional Staff	\$ 276,696	\$ (82,471)	\$ 194,225	\$ 194,225	
Salaries of Secretarial and Clerical Assistants	3,360	(1,615)	1,745	1,745	
Supplies and Materials	500	(500)			
Total Guidance	280,556	(84,586)	195,970	195,970	
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	150,279	(4,929)	145,350	145,350	
Salaries of Secretarial and Clerical Assistants	65,588	(6,772)	58,816	58,816	
Salaries of Facilitators, Math & Literacy Coaches		90,633	90,633	90,633	
Other Objects	500	405	905	905	
Total Improvement of Instruction Services	216,367	79,337	295,704	295,704	
Educational Media/Library Services:					
Salaries	53,633	(11,193)	42,440	42,440	
Supplies and Materials	3,000	(265)	2,735	2,494	\$ 241
Total Educational Media/Library Services	56,633	(11,458)	45,175	44,934	241
Instructional Staff Training Services:					
Purchased Professional - Education Services	20,000	(18,800)	1,200	1,200	
Supplies and Materials	1,000	(1,000)			
Total Instructional Staff Training Services	21,000	(19,800)	1,200	1,200	
Support Services - School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	266,561	14,687	281,248	281,248	
Salaries of Secretarial and Clerical Assistants	65,588	(451)	65,137	65,137	
Other Salaries		42,720	42,720	42,720	
Other Purchased Services (400-500 series)	19,158	16,177	35,335	35,335	
Supplies and Materials		3,641	3,641	3,641	
Other Objects	5,950	56	6,006	6,006	
Total Support Services - School Administration	357,257	76,830	434,087	434,087	
Security					
Salaries	300,111	(6,848)	293,263	293,263	
General Supplies	5,000	2,118	7,118	7,092	26
Total Security	305,111	(4,730)	300,381	300,355	26
Student Transportation Services:					
Contracted Services - Transportation (Other than Between Home and School) - Vendors	4,000	(2,026)	1,974	1,827	147
Total Student Transportation Services	4,000	(2,026)	1,974	1,827	147
Unallocated Benefits:					
Health Benefits	1,630,552		1,630,552	1,630,552	
Total Unallocated Benefits	1,630,552		1,630,552	1,630,552	
Total Undistributed Expenditures	2,871,476	33,567	2,905,043	2,904,629	414
Total Expenditures - Current	5,928,688	301,147	6,229,835	6,223,939	5,896
Total Expenditures - School Based	5,928,688	301,147	6,229,835	6,223,939	5,896

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2015

School: Weequahic High	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Other Financing Sources:					
Transfers In	\$ 5,928,688	\$ 301,147	\$ 6,229,835	\$ 6,223,939	\$ 5,896
Total Other Financing Sources	5,928,688	301,147	6,229,835	6,223,939	5,896
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, 2015

School: West Side High	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Grades 9-12		\$ 7,798	\$ 7,798	\$ 7,798	
Undistributed Instruction:					
General Supplies		22,316	22,316	22,316	
Total Regular Programs		30,114	30,114	30,114	
Instruction - Special Education:					
Learning and/or Language Disabilities:					
General Supplies		2,460	2,460	2,460	
Total Learning and/or Language Disabilities		2,460	2,460	2,460	
Total Special Education		2,460	2,460	2,460	
School Sponsored Co-curricular Activities:					
Salaries		2,583	2,583	2,583	
Total School Sponsored Co-curricular Activities		2,583	2,583	2,583	
School Sponsored Athletics:					
Supplies and Materials		3,753	3,753	3,753	
Total School Sponsored Athletics		3,753	3,753	3,753	
Total Instruction		38,910	38,910	38,910	
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	\$ 96,195	(14,330)	81,865	81,865	
Salaries of Family Liaisons/Comm Parent Inv. Spe	32,778	(17,849)	14,929	14,929	
Total Attendance and Social Work Services	128,973	(32,179)	96,794	96,794	
Health Services:					
Salaries	88,446	10,317	98,763	98,763	
Supplies and Materials	500	421	921	687	\$ 234
Total Health Services	88,946	10,738	99,684	99,450	234
Guidance:					
Salaries of Other Professional Staff	258,928	2,484	261,412	261,412	
Total Guidance	258,928	2,484	261,412	261,412	
Total Undistributed Expenditures	476,847	(18,957)	457,890	457,656	234
Total Expenditures - Current	476,847	19,953	496,800	496,566	234
Total Expenditures - School Based	476,847	19,953	496,800	496,566	234
Other Financing Sources:					
Transfers In	476,847	19,953	496,800	496,566	234
Total Other Financing Sources	476,847	19,953	496,800	496,566	234

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2015

School: West Side High

	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
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, 2015

School: Wilson Avenue	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 787,208	\$ (62,773)	\$ 724,435	\$ 724,340	\$ 95
Grades 1-5	1,287,287	131,213	1,418,500	1,418,467	33
Grades 6-8	866,784	69,300	936,084	936,084	
Undistributed Instruction:					
Other Salaries of Instruction	231,288	3,907	235,195	235,195	
General Supplies	224,366	(67,070)	157,296	114,446	42,850
Other Objects	6,000	(382)	5,618	3,282	2,336
Total Regular Programs	3,402,933	74,195	3,477,128	3,431,814	45,314
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	51,816	(5,397)	46,419	46,419	
Total Learning and/or Language Disabilities	51,816	(5,397)	46,419	46,419	
Resource Room/Resource Center:					
Salaries of Teachers	451,995	(65,848)	386,147	386,147	
General Supplies	7,300	(147)	7,153	4,112	3,041
Textbooks	2,000	(2,000)			
Other Objects	600	(600)			
Total Resource Room/Resource Center	461,895	(68,595)	393,300	390,259	3,041
Total Special Education	513,711	(73,992)	439,719	436,678	3,041
Bilingual Education:					
Salaries of Teachers	1,339,532	60,427	1,399,959	1,399,579	380
Other Salaries of Instruction	64,439	1,964	66,403	66,403	
General Supplies	2,400	905	3,305	3,115	190
Textbooks	8,000	(7,297)	703		703
Total Bilingual Education	1,414,371	55,999	1,470,370	1,469,097	1,273
School Sponsored Co-curricular Activities:					
Salaries	32,422	(7,265)	25,157	25,157	
Purchased Professional & Educational Services	15,750	(8,250)	7,500	7,500	
Supplies and Materials	32,250	(3,895)	28,355	28,355	
Other Objects	3,000	(3,000)			
Total School Sponsored Co-curricular Activities	83,422	(22,410)	61,012	61,012	
School Sponsored Athletics:					
Salaries	9,730	(1,769)	7,961	7,961	
Supplies and Materials	7,500	(4,029)	3,471	2,294	1,177
Total School Sponsored Athletics	17,230	(5,798)	11,432	10,255	1,177
Before/After School Programs:					
Salaries of Teachers	74,575	(46,266)	28,309	28,309	
Other Salaries for Instruction	4,500	1,912	6,412	6,412	
Total Before/After School Programs	79,075	(44,354)	34,721	34,721	
Other Supplemental/At-Risk Programs - Instruction:					
Salaries of Reading Specialists	91,465	3,603	95,068	95,068	
Total Other Supplemental/At-Risk Programs - Instruction	91,465	3,603	95,068	95,068	
Total Instruction	5,602,207	(12,757)	5,589,450	5,538,645	50,805

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2015

School: Wilson Avenue

Expenditures

Current:

Undistributed Expenditures:

Attendance and Social Work Services:

	Original Budget	Transfers	Final Budget	Expenditures	Variance
Salaries	\$ 100,311	\$ (1,448)	\$ 98,863	\$ 98,863	
Salaries of Family Liaisons/Comm Parent Inv. Spe	32,219	1,734	33,953	33,953	
Total Attendance and Social Work Services	132,530	286	132,816	132,816	

Health Services:

Salaries	254,088	(6,971)	247,117	247,117	
Supplies and Materials		1,175	1,175	1,175	
Total Health Services	254,088	(5,796)	248,292	248,292	

Guidance:

Salaries of Other Professional Staff	76,200	11,242	87,442	87,442	
Supplies and Materials	1,800	(59)	1,741	1,741	
Total Guidance	78,000	11,183	89,183	89,183	

Improvement of Instruction Services:

Salaries of Supervisors of Instruction	157,029	1	157,030	157,030	
Salaries of Secretarial and Clerical Assistants	68,850	1,396	70,246	70,246	
Salaries of Facilitators, Math & Literacy Coaches		19,384	19,384	19,384	
Supplies and Materials	7,300	(7,300)			
Other Objects	6,000	5,000	11,000	11,000	
Total Improvement of Instruction Services	239,179	18,481	257,660	257,660	

Educational Media/Library Services:

Salaries	98,063	137	98,200	98,153	\$ 47
Salaries of Technology Coordinators	61,598	(61,598)			
Supplies and Materials	4,000	(196)	3,804	3,804	
Total Educational Media/Library Services	163,661	(61,657)	102,004	101,957	47

Instructional Staff Training Services:

Purchased Professional - Education Services	70,000	(62,736)	7,264	2,764	4,500
Supplies and Materials	3,250	(3,145)	105		105
Total Instructional Staff Training Services	73,250	(65,881)	7,369	2,764	4,605

Support Services - School Administration:

Salaries of Principals/Assistant Principals/Program Directors	294,184	94,789	388,973	388,952	21
Salaries of Secretarial and Clerical Assistants	72,707	6,388	79,095	79,095	
Other Purchased Services (400-500 series)	15,405	5,554	20,959	16,409	4,550
Supplies and Materials	36,102	(1,058)	35,044	24,199	10,845
Other Objects	9,680	5,758	15,438	15,157	281
Total Support Services - School Administration	428,078	111,431	539,509	523,812	15,697

Security

Salaries	99,613	10,649	110,262	107,914	2,348
General Supplies	3,000	(2,153)	847		847
Total Security	102,613	8,496	111,109	107,914	3,195

Student Transportation Services:

Contracted Services - Transportation (Other than Between Home and School) - Vendors	13,000	1,417	14,417	8,597	5,820
Total Student Transportation Services	13,000	1,417	14,417	8,597	5,820

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2015

School: Wilson Avenue	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Unallocated Benefits:					
Health Benefits	\$ 1,259,487		\$ 1,259,487	\$ 1,259,487	
Total Unallocated Benefits	1,259,487		1,259,487	1,259,487	
 Total Undistributed Expenditures	 2,743,886	 \$ 17,960	 2,761,846	 2,732,482	 \$ 29,364
Total Expenditures - Current	8,346,093	5,203	8,351,296	8,271,127	80,169
Capital Outlay					
Equipment:					
Regular Programs - Instruction:					
Grades 1-5	3,000	(10)	2,990	2,990	
Total Equipment	3,000	(10)	2,990	2,990	
Transfer of Funds to Charter Schools					
Total Expenditures - School Based	8,349,093	5,193	8,354,286	8,274,117	80,169
Other Financing Sources:					
Transfers In	8,349,093	5,193	8,354,286	8,274,117	80,169
Total Other Financing Sources	8,349,093	5,193	8,354,286	8,274,117	80,169
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, 2015

School: Newark Evening	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	\$ 217,224	\$ 8,128	\$ 225,352	\$ 225,352	
Salaries of Family Liaisons/Comm Parent Inv. Spe	32,219	6,685	38,904	38,904	
Supplies and Materials	2,000	(2,000)			
Total Attendance and Social Work Services	251,443	12,813	264,256	264,256	
Total Undistributed Expenditures	251,443	12,813	264,256	264,256	
Total Expenditures - Current	251,443	12,813	264,256	264,256	
Total Expenditures - School Based	251,443	12,813	264,256	264,256	
Other Financing Sources:					
Transfers In	251,443	12,813	264,256	264,256	
Total Other Financing Sources	251,443	12,813	264,256	264,256	
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, 2015

	Title I Part A	Title I SIA Part A	Title II Part A	Title III	Title III Immigrant	IDEA Part B	IDEA Preschool	Headstart	Child and Adult Care Food Program	Carl Perkins Occupational
REVENUES										
Local sources										
State sources										
Federal sources										
Total revenues	\$ 27,421,844	\$ 873,398	\$ 4,823,867	\$ 1,580,203	\$ 272,534	\$ 9,317,345	\$ 195,836	\$ 7,173,518	\$ 3,019,187	\$ 500,737
EXPENDITURES										
Instruction:										
Salaries of teachers	\$ 253,186					\$ 562,480	\$ 112,940	\$ 2,257,643		
Other salaries for instruction	2,320,151	\$ 88,221	\$ 123,090	\$ 218,966		941,100	36,415	1,273,080	\$ 702,811	
Purchased prof. and technical services										\$ 6,940
Purchased prof. and educational services	738,564	119,500							2,750	
Other purchased services										5,560
Tuition to other LEA's w/in state - regular										
General supplies	2,091,948	492,661		471,973	\$ 272,534	592,102		149,123		295,645
Textbooks	4,000			414,635						
Other objects	38,457	51,200		205		4,537				430
Total instruction	5,446,316	751,582	123,090	1,105,799	272,534	2,100,219	149,355	3,679,846	705,561	308,575
Support services:										
Salaries of supervisors of instruction	212,454							33,773		
Salaries of program directors	155,053							247,378		
Salaries of other professional staff						2,547,072		326,784		
Salaries of secretarial and clerical asst.	137,933					109,076		92,313		
Other salaries	146,207			24,195		1,507,225		210,495	287,946	11,323
Salaries of family - parent liaison	37,674							285,301		
Salaries of master teachers	354,171		203,938	304,632				172,986		
Personal services - employee benefits	574,342	7,638	81,044	120,450		1,899,150	46,481	1,363,918		
Purchased professional and technical services										139,053
Purchased professional and technical services-Capital Lease										
Purchased professional-educational services	2,542,538	80,571	13,911	12,500		1,014,649		68,083		
Purchased educational services - contracted Pro-K										
Purchased educational services - Head Start										
Purchased educational services - Capital Lease										
Other purchased professional services								81,504		
Rentals								765		
Contr. Services - transportation	14,615	5,000				8,326		93,000		
Other purchased services	9,725							2,002,485		1,680
Insurance								7,771		
Communications/Telephone								7,052		
Travel	9,011									
Supplies and materials	43,850	28,607	25,894	10,718		129,110		309,405	5,018	5,830
Supplies and materials- Capital Lease										
Other objects	227,845			1,909				10,445	18,177	
Total support services	4,465,418	121,816	324,787	474,404	-	7,214,608	46,481	3,311,973	2,313,626	157,886
Facilities acquisition and construction services:										
Instructional equipment						2,518				34,276
Noninstructional equipment								181,699		
Total facilities acquisition and construction services						2,518		181,699		34,276
Contribution to Charter Schools										
Contribution to school based budgets	17,510,110		4,375,990							
Total expenditures	\$ 27,421,844	\$ 873,398	\$ 4,823,867	\$ 1,580,203	\$ 272,534	\$ 9,317,345	\$ 195,836	\$ 7,173,518	\$ 3,019,187	\$ 500,737
Other financing sources:										
Capital lease proceeds										
Total other financing sources										
Net changes in fund balance										
Fund balance, July 1										
Fund balance, June 30										

Newark Public Schools
Special Revenue Fund
Combining Schedule of Program Revenues and Expenditures - Budgetary Basis
Year Ended June 30, 2015

	High Performing Reward	Ed Tech Improvement	Race to the Top	21st Century Community Learning Center	Jobs For American Graduates	Arts In Education Model Development	ARRA School Improvement Grant	PARCC Assessment	Preschool Education Aid
REVENUES									
Local sources									
State sources									
Federal sources	\$ 118,846	\$ 283	\$ 566,084	\$ 13,618	\$ 3,164	\$ 174,092	\$ 915,058	\$ 40,000	\$ 85,841,932
Total revenues	\$ 118,846	\$ 283	\$ 566,084	\$ 13,618	\$ 3,164	\$ 174,092	\$ 915,058	\$ 40,000	\$ 85,841,932
EXPENDITURES									
Instruction:									
Salaries of teachers							\$ 2,435		\$ 5,842,665
Other salaries for instruction				\$ 173		\$ 8,103	\$ 313,601		\$ 2,949,094
Purchased prof. and technical services							\$ 113,455		
Purchased prof. and educational services									\$ 114,182
Other purchased services									
Tuition to other LEA's w/in state - regular									
General supplies	\$ 118,846						\$ 23,233	\$ 40,000	\$ 631,714
Textbooks									
Other objects							\$ 6,780		\$ 35,123
Total instruction	118,846			173		8,103	459,504	40,000	9,572,778
Support services:									
Salaries of supervisors of instruction									47,486
Salaries of program directors							22,685		623,173
Salaries of other professional staff				5,192			15,575		4,186,609
Salaries of secretarial and clerical asst.									373,383
Other salaries					\$ 3,164		221,544		754,334
Salaries of family - parent liaison									225,728
Salaries of master teachers									1,869,664
Personal services - employee benefits						2,263	175,219		4,061,202
Purchased professional and technical services							14,899		
Purchased professional and technical services-Capital Lease									
Purchased professional-educational services		\$ 550,260				105,064			330,240
Purchased educational services - contracted Pre-K									51,620,193
Purchased educational services - Head Start									8,184,709
Purchased educational services - Capital Lease									
Other purchased professional services									96,344
Rentals									79,800
Contr. Services - transportation									128,973
Other purchased services	\$ 195			2,015					59,951
Insurance									
Communications/Telephone									25,922
Travel									806
Supplies and materials	88		15,824			33,621	5,632		343,865
Supplies and materials- Capital Lease									
Other objects				6,238		25,041			47,464
Total support services		283	566,084	13,445	3,164	165,989	455,554		73,059,846
Facilities acquisition and construction services:									
Instructional equipment									
Noninstructional equipment									460,198
Total facilities acquisition and construction services									460,198
Contribution to Charter Schools									2,749,110
Contribution to school based budgets									
Total expenditures	\$ 118,846	\$ 283	\$ 566,084	\$ 13,618	\$ 3,164	\$ 174,092	\$ 915,058	\$ 40,000	\$ 85,841,932
Other financing sources:									
Capital lease proceeds									
Total other financing sources									
Net changes in fund balance									
Fund balance, July 1									
Fund balance, June 30									

Newark Public Schools
Special Revenue Fund
Combining Schedule of Program Revenues and Expenditures - Budgetary Basis
Year Ended June 30, 2015

	Bringing the Device Gap	Non Public Textbooks 2013/14	Non Public Tech Initiative	Non Public Nursing 2014/15	Chapter 193		Chapter 192			
					Non Public Supplemental Instruction 2014/15	Non Public Exam & Classification 2014/15	Non Public Corrective Speech 2014/15	Non Public ESL 2014/15	Non Public Home Instruction 2014/15	Non Public Compensatory Education 2014/15
REVENUES										
Local sources										
State sources	\$ 249,168	\$ 124,251	\$ 63,724	\$ 216,951	\$ 69,524	\$ 124,784	\$ 36,135	\$ 101,764	\$ 990	\$ 637,588
Federal sources										
Total revenues	\$ 249,168	\$ 124,251	\$ 63,724	\$ 216,951	\$ 69,524	\$ 124,784	\$ 36,135	\$ 101,764	\$ 990	\$ 637,588
EXPENDITURES										
Instruction:										
Salaries of teachers										
Other salaries for instruction										
Purchased prof. and technical services					\$ 69,524		\$ 36,135	\$ 101,764	\$ 990	\$ 637,588
Purchased prof. and educational services										
Other purchased services										
Tuition to other LEA's w/in state - regular	\$ 249,168		\$ 63,724							
General supplies		\$ 124,251								
Textbooks										
Other objects										
Total instruction	249,168	124,251	63,724		69,524		36,135	101,764	990	637,588
Support services:										
Salaries of supervisors of instruction										
Salaries of program directors										
Salaries of other professional staff										
Salaries of secretarial and clerical asst.										
Other salaries										
Salaries of family - parent liason										
Salaries of master teachers										
Personal services - employee benefits										
Purchased professional and technical services										
Purchased professional and technical services-Capital Lease						\$ 124,784				
Purchased educational services - contracted Pre-K										
Purchased educational services - Head Start										
Purchased educational services - Capital Lease										
Other purchased professional services			\$ 216,951							
Rentals										
Contr. Services - transportation										
Other purchased services										
Insurance										
Communications/Telephone										
Travel										
Supplies and materials										
Supplies and materials- Capital Lease										
Other objects										
Total support services				216,951		124,784				
Facilities acquisition and construction services:										
Instructional equipment										
Noninstructional equipment										
Total facilities acquisition and construction services										
Contribution to Charter Schools										
Contribution to school based budgets										
Total expenditures	\$ 249,168	\$ 124,251	\$ 63,724	\$ 216,951	\$ 69,524	\$ 124,784	\$ 36,135	\$ 101,764	\$ 990	\$ 637,588
Other financing sources:										
Capital lease proceeds										
Total other financing sources										
Net changes in fund balance										
Fund balance, July 1										
Fund balance, June 30										

Newark Public Schools
Special Revenue Fund
Combining Schedule of Program Revenues and Expenditures - Budgetary Basis
Year Ended June 30, 2015

	Foundation For Newark's Future (NTU)	Other Local Programs	2014-2015 Capital Lease PNC Bank	Totals
REVENUES				
Local sources	\$ 2,463,073	\$ 319,867	\$ 267	\$ 2,783,207
State sources				87,596,811
Federal sources				56,969,614
Total revenues	\$ 2,463,073	\$ 319,867	\$ 267	\$ 147,259,632
EXPENDITURES				
Instruction:				
Salaries of teachers				\$ 9,031,349
Other salaries for instruction		\$ 20,249		8,995,054
Purchased prof. and technical services				966,396
Purchased prof. and educational services		13,704		988,700
Other purchased services				5,560
Tuition to other LEA's w/in state - regular				-
General supplies		29,179		5,521,850
Textbooks				542,906
Other objects		6,700		143,442
Total instruction		69,832		26,195,257
Support services:				
Salaries of supervisors of instruction				293,713
Salaries of program directors				1,048,289
Salaries of other professional staff				7,081,232
Salaries of secretarial and clerical asst.				712,705
Other salaries	\$ 2,288,749	27,937		5,483,119
Salaries of family - parent liason				549,703
Salaries of master teachers				2,905,391
Personal services - employee benefits	174,324	1,056		8,507,087
Purchased professional and technical services				153,852
Purchased professional and technical services-Capital Lease			\$ 527,176	527,176
Purchased professional-educational services		147,183		4,989,783
Purchased educational services - contracted Pre-K				51,620,193
Purchased educational services - Head Start				8,184,709
Purchased educational services - Capital Lease			57,120	57,120
Other purchased professional services				394,799
Rentals				80,565
Contr. Services - transportation		2,841		252,755
Other purchased services		12,354		2,088,405
Insurance				7,771
Communications/Telephone				32,974
Travel		913		10,730
Supplies and materials		57,361		1,014,823
Supplies and materials- Capital Lease			1,907,818	1,907,818
Other objects		390		337,509
Total support services	2,463,073	230,035	2,492,114	98,242,321
Facilities acquisition and construction services:				
Instructional equipment				36,794
Noninstructional equipment				641,897
Total facilities acquisition and construction services				678,691
Contribution to Charter Schools				2,749,110
Contribution to school based budgets				21,886,100
Total expenditures	\$ 2,463,073	\$ 319,867	\$ 2,492,114	\$ 149,751,479
Other financing sources:				
Capital lease proceeds			5,025,000	5,025,000
Total other financing sources			5,025,000	5,025,000
Net changes in fund balance			2,533,153	2,533,153
Fund balance, July 1				
Fund balance, June 30			\$ 2,533,153	\$ 2,533,153

Newark Public Schools
Special Revenue Fund

Schedule of Preschool Education Aid
Budgetary Basis

Year ended June 30, 2015

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
EXPENDITURES:					
Instruction:					
Salaries of teachers	\$ 8,223,303	\$ (2,023,826)	\$ 6,199,477	\$ 5,842,665	\$ 356,812
Other salaries for instruction	3,843,687	(704,788)	3,138,899	2,949,094	189,805
Purchased prof. and educational services	-	140,000	140,000	114,182	25,818
Other purchased services	150,850	(150,850)	-	-	-
Tuition to Other LEA's within state - regular	2,749,110	(2,749,110)	-	-	-
General supplies	1,189,275	(496,072)	693,203	631,714	61,489
Other objects	30,000	41,980	71,980	35,123	36,857
Total instruction	16,186,225	(5,942,666)	10,243,559	9,572,778	670,781
Support services:					
Salaries of supervisors of instruction	1,142,000	(1,054,885)	87,115	47,486	39,629
Salaries of program directors	480,534	528,862	1,009,396	623,173	386,223
Salaries of other professional staff	4,822,015	68,931	4,890,946	4,186,609	704,337
Salaries of secretarial and clerical asst.	435,563	2,207	437,770	373,383	64,387
Other salaries	1,023,846	137,291	1,161,137	754,334	406,803
Salaries of family - parent liason	27,744	215,360	243,104	225,728	17,376
Salaries of master teachers	2,926,105	(854,252)	2,071,853	1,869,664	202,189
Personal services - employee benefits	4,706,949	(17,886)	4,689,063	4,061,202	627,861
Purchased educational services	280,000	72,100	352,100	330,240	21,860
Purchased educational services - contracted Pre-K	47,427,557	4,512,960	51,940,517	51,620,193	320,324
Purchased educational services - Head Start	8,954,678	(689,734)	8,264,944	8,184,709	80,235
Other purchased professional services	82,980	17,102	100,082	96,344	3,738
Rentals	90,000	-	90,000	79,800	10,200
Contracted services - transportation	361,320	(174,735)	186,585	128,973	57,612
Other purchased services	485,000	(134,614)	350,386	59,951	290,435
Communications/Telephone	-	27,000	27,000	25,922	1,078
Travel	60,000	(1,411)	58,589	806	57,783
Supplies and materials	109,260	253,870	363,130	343,865	19,265
Other Objects	47,355	15,000	62,355	47,464	14,891
Total support services	73,462,906	2,923,166	76,386,072	73,059,846	3,326,226
Facilities acquisition and construction service:					
Instructional equipment	57,360	82,640	140,000	-	140,000
Noninstructional equipment	535,906	187,750	723,656	460,198	263,458
Total facilities acquisition and construction service	593,266	270,390	863,656	460,198	403,458
Contribution to charter schools	-	2,749,110	2,749,110	2,749,110	-
Total expenditures	\$ 90,242,397	\$ -	\$ 90,242,397	\$ 85,841,932	\$ 4,400,465

CALCULATION OF BUDGET AND CARRYOVER

Total revised 2014-15 preschool education aid allocation	\$ 88,832,779
Add: actual carryover June 30, 2014	7,797,992
Add: prior year purchase orders cancelled	1,057,735
Total preschool education aid funds available for 2014/15 budget	97,688,506
Less: 2014/15 budgeted preschool education aid	(90,242,397)
Available & unbudgeted preschool education funds as of June 30, 2015	7,446,109
Add: June 30, 2015 unexpended preschool education aid	4,400,465
2014-15 carryover - preschool education aid	\$ 11,846,574
2014-15 preschool education aid carryover aid budgeted for preschool programs 2015-16	\$ 1,304,506

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, 2015

Revenues

State sources:

SDA grants \$ 56,700,117

Local sources:

Interest earnings 731

Total revenues 56,700,848

Expenditures

Other purchased professional and technical services 3,593,612

Construction services 47,159,973

Total expenditures 50,753,585

Excess of revenues over expenditures 5,947,263

Other financing (uses)

Transfers out (731)

Total other financing (uses) (731)

Excess of revenues over expenditures and other financing (uses) 5,946,532

Fund balance, July 1 18,546,673

Fund balance, June 30 \$ 24,493,205

Reconciliation to GAAP basis

Fund balance, June 30, 2015 - budgetary basis \$ 24,493,205

Less:

SDA unexpended proceeds not recognizable on a GAAP Basis \$ 9,404,323

Proceeds from the City not earned as of June 30, 2015 14,186,472

23,590,795

Fund balance, June 30, 2015 - GAAP basis \$ 902,410

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, 2015

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State Sources - SDA Grant	\$ 14,838,649	\$ 13,348,193	\$ 28,186,842	\$ 28,186,841
Total revenues	<u>14,838,649</u>	<u>13,348,193</u>	<u>28,186,842</u>	<u>28,186,841</u>
Expenditures and other financing uses				
Purchased professional and technical services	4,826,485	3,502,575	8,329,060	8,776,924
Construction services	6,675,454	3,778,004	10,453,459	19,409,917
Total expenditures	<u>11,501,939</u>	<u>7,280,579</u>	<u>18,782,519</u>	<u>28,186,841</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 3,336,710</u>	<u>\$ 6,067,614</u>	<u>\$ 9,404,323</u>	<u>\$ -</u>

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, 2015

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State Sources - SDA Grant	\$ 2,246,811		\$ 2,246,811	\$ 2,246,811
Total revenues	<u>2,246,811</u>	<u>-</u>	<u>2,246,811</u>	<u>2,246,811</u>
Expenditures and other financing uses				
Purchased professional and technical services	2,172,710		2,172,710	2,246,811
Construction services				
Total expenditures	<u>2,172,710</u>	<u>-</u>	<u>2,172,710</u>	<u>2,246,811</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 74,101</u>	<u>\$ -</u>	<u>\$ 74,101</u>	<u>\$ -</u>
Additional project information				
Project number	3570-056-10-00CZ-00			
Grant date	4/12/2010			
Original Authorized Cost	\$ 159,000			
Additional Authorized Cost	2,087,811			
Revised Authorized Cost	2,246,811			
Percentage Increase over Original Authorized Cost	1313.09%			
Percentage completion	96.70%			
Original target completion date	9/30/2011			
Revised target completion date	12/31/2016			

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, 2015

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State Sources - SDA Grant	\$ 1,472,573	\$ 3,272,620	\$ 4,745,193	\$ 4,745,193
Total revenues	<u>1,472,573</u>	<u>3,272,620</u>	<u>4,745,193</u>	<u>4,745,193</u>
Expenditures and other financing uses				
Purchased professional and technical services	950,258	3,571,571	4,521,829	4,745,193
Construction services				
Total expenditures	<u>950,258</u>	<u>3,571,571</u>	<u>4,521,829</u>	<u>4,745,193</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 522,315</u>	<u>\$ (298,951)</u>	<u>\$ 223,364</u>	<u>\$ -</u>
Additional project information				
Project number	3570-010-10-00CA-00			
Grant date	4/12/2010			
Original Authorized Cost	\$ 316,420			
Additional Authorized Cost	4,428,773			
Revised Authorized Cost	4,745,193			
Percentage Increase over Original Authorized Cost	1399.65%			
Percentage completion	95.29%			
Original target completion date	12/31/2011			
Revised target completion date	12/31/2015			

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, 2015

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State Sources - SDA Grant	\$ 713,414	\$ (45,335)	\$ 668,079	\$ 668,079
Total revenues	<u>713,414</u>	<u>(45,335)</u>	<u>668,079</u>	<u>668,079</u>
Expenditures and other financing uses				
Purchased professional and technical services	701,528	(33,449)	668,079	668,079
Construction services				
Total expenditures	<u>701,528</u>	<u>(33,449)</u>	<u>668,079</u>	<u>668,079</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 11,886</u>	<u>\$ (11,886)</u>	<u>\$ -</u>	<u>\$ -</u>
Additional project information				
Project number	3570-020-08-0FAW			
Grant date	11/3/2008			
Original Authorized Cost	\$ 713,414			
Additional Authorized Cost	(45,335)			
Revised Authorized Cost	668,079			
Percentage Decrease over Original Authorized Cost	-6.35%			
Percentage completion	100.00%			
Original target completion date	9/30/2011			
Revised target completion date	Complete			

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, 2015

	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	<u>19,893</u>	<u>-</u>	<u>19,893</u>	<u>19,893</u>
Expenditures and other financing uses				
Purchased professional and technical services	15,000		15,000	19,893
Construction services				
Total expenditures	<u>15,000</u>	<u>-</u>	<u>15,000</u>	<u>19,893</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 4,893</u>	<u>\$ -</u>	<u>\$ 4,893</u>	<u>\$ -</u>
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	12/31/2015			

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, 2015

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State Sources - SDA Grant	\$ 419,077	\$ (15,860)	\$ 403,217	\$ 403,217
Total revenues	<u>419,077</u>	<u>(15,860)</u>	<u>403,217</u>	<u>403,217</u>
Expenditures and other financing uses				
Purchased professional and technical services	419,077	(23,836)	395,241	403,217
Construction services				
Total expenditures	<u>419,077</u>	<u>(23,836)</u>	<u>395,241</u>	<u>403,217</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ 7,976</u>	<u>\$ 7,976</u>	<u>\$ -</u>
Additional project information				
Project number	3570-045-08-0GAE			
Grant date	11/3/2008			
Original Authorized Cost	\$ 419,077			
Additional Authorized Cost	(15,860)			
Revised Authorized Cost	403,217			
Percentage Decrease over Original Authorized Cost	-3.78%			
Percentage completion	98.02%			
Original target completion date	9/30/2011			
Revised target completion date	Complete			

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, 2015

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State Sources - SDA Grant	\$ 148,537	\$ (10,360)	\$ 138,177	\$ 138,177
Total revenues	<u>148,537</u>	<u>(10,360)</u>	<u>138,177</u>	<u>138,177</u>
Expenditures and other financing uses				
Purchased professional and technical services	141,290	(3,113)	138,177	138,177
Construction services				
Total expenditures	<u>141,290</u>	<u>(3,113)</u>	<u>138,177</u>	<u>138,177</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 7,247</u>	<u>\$ (7,247)</u>	<u>\$ -</u>	<u>\$ -</u>
Additional project information				
Project number	3570-580-08-0GAF			
Grant date	11/3/2008			
Original Authorized Cost	\$ 148,537			
Additional Authorized Cost	(10,360)			
Revised Authorized Cost	138,177			
Percentage Decrease over Original Authorized Cost	-6.97%			
Percentage completion	100.00%			
Original target completion date	9/30/2011			
Revised target completion date	Complete			

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, 2015

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State Sources - SDA Grant	\$ 68,312	\$ (2,471)	\$ 65,841	\$ 65,841
Total revenues	<u>68,312</u>	<u>(2,471)</u>	<u>65,841</u>	<u>65,841</u>
Expenditures and other financing uses				
Purchased professional and technical services	68,312	(5,399)	62,913	65,841
Construction services				
Total expenditures	<u>68,312</u>	<u>(5,399)</u>	<u>62,913</u>	<u>65,841</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ 2,928</u>	<u>\$ 2,928</u>	<u>\$ -</u>
Additional project information				
Project number	3570-420-08-0FAS			
Grant date	11/3/2008			
Original Authorized Cost	\$ 68,312			
Additional Authorized Cost	(2,471)			
Revised Authorized Cost	65,841			
Percentage Decrease over Original Authorized Cost	-3.62%			
Percentage completion	95.55%			
Original target completion date	9/30/2011			
Revised target completion date	Complete			

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, 2015

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State Sources - SDA Grant	\$ 184,034	\$ (15,110)	\$ 168,924	\$ 168,924
Total revenues	<u>184,034</u>	<u>(15,110)</u>	<u>168,924</u>	<u>168,924</u>
Expenditures and other financing uses				
Purchased professional and technical services	172,123	(3,199)	168,924	168,924
Construction services				
Total expenditures	<u>172,123</u>	<u>(3,199)</u>	<u>168,924</u>	<u>168,924</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 11,911</u>	<u>\$ (11,911)</u>	<u>\$ -</u>	<u>\$ -</u>
Additional project information				
Project number	3570-180-08-0FAU			
Grant date	11/30/2008			
Original Authorized Cost	\$ 184,034			
Additional Authorized Cost	(15,110)			
Revised Authorized Cost	168,924			
Percentage Decrease over Original Authorized Cost	-8.21%			
Percentage completion	97.00%			
Original target completion date	9/30/2011			
Revised target completion date	Complete			

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, 2015

	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	<u>195,832</u>	<u>-</u>	<u>195,832</u>	<u>195,832</u>
Expenditures and other financing uses				
Purchased professional and technical services	23,283		23,283	30,000
Construction services	127,021	\$ 22,563	149,584	165,832
Total expenditures	<u>150,304</u>	<u>22,563</u>	<u>172,867</u>	<u>195,832</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 45,528</u>	<u>\$ (22,563)</u>	<u>\$ 22,965</u>	<u>\$ -</u>
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	97.00%			
Original target completion date	9/30/2011			
Revised target completion date	8/31/2015			

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, 2015

	<u>Prior Periods</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and other financing sources				
State Sources - SDA Grant	\$ 64,920		\$ 64,920	\$ 64,920
Total revenues	<u>64,920</u>	<u>-</u>	<u>64,920</u>	<u>64,920</u>
Expenditures and other financing uses				
Purchased professional and technical services				
Construction services	61,462	\$ 91	61,553	64,920
Total expenditures	<u>61,462</u>	<u>91</u>	<u>61,553</u>	<u>64,920</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 3,458</u>	<u>\$ (91)</u>	<u>\$ 3,367</u>	<u>\$ -</u>
Additional project information				
Project number	3570-470-12-0ABV			
Grant date	3/18/2013			
Original Authorized Cost	\$ 15,000			
Additional Authorized Cost	49,920			
Revised Authorized Cost	64,920			
Percentage Increase over Original Authorized Cost	332.80%			
Percentage completion	97.00%			
Original target completion date	8/31/2014			
Revised target completion date	8/31/2015			

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, 2015

	<u>Prior Periods</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and other financing sources				
State Sources - SDA Grant	\$ 52,460	\$ 447,075	\$ 499,535	\$ 499,535
Total revenues	<u>52,460</u>	<u>447,075</u>	<u>499,535</u>	<u>499,535</u>
Expenditures and other financing uses				
Purchased professional and technical services				
Construction services	45,248	207,847	253,095	499,535
Total expenditures	<u>45,248</u>	<u>207,847</u>	<u>253,095</u>	<u>499,535</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 7,212</u>	<u>\$ 239,228</u>	<u>\$ 246,440</u>	<u>\$ -</u>
Additional project information				
Project number	3570-080-12-0ABW			
Grant date	3/18/2013			
Original Authorized Cost	\$ 15,000			
Additional Authorized Cost	484,535			
Revised Authorized Cost	499,535			
Percentage Increase over Original Authorized Cost	3230.23%			
Percentage completion	50.67%			
Original target completion date	8/31/2014			
Revised target completion date	3/31/2016			

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, 2015

	<u>Prior Periods</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and other financing sources				
State Sources - SDA Grant	\$ 104,400	\$ 2,186,162	\$ 2,290,562	\$ 2,290,562
Total revenues	<u>104,400</u>	<u>2,186,162</u>	<u>2,290,562</u>	<u>2,290,562</u>
Expenditures and other financing uses				
Purchased professional and technical services				
Construction services	<u>89,514</u>	<u>314,364</u>	<u>403,878</u>	<u>2,290,562</u>
Total expenditures	<u>89,514</u>	<u>314,364</u>	<u>403,878</u>	<u>2,290,562</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 14,886</u>	<u>\$ 1,871,798</u>	<u>\$ 1,886,684</u>	<u>\$ -</u>
Additional project information				
Project number	3570-010-12-0ADE			
Grant date	3/18/2013			
Original Authorized Cost	\$ 15,000			
Additional Authorized Cost	2,275,562			
Revised Authorized Cost	2,290,562			
Percentage Increase over Original Authorized Cost	15170.41%			
Percentage completion	17.63%			
Original target completion date	8/31/2014			
Revised target completion date	8/31/2015			

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, 2015

	<u>Prior Periods</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and other financing sources				
State Sources - SDA Grant	\$ 268,830		\$ 268,830	\$ 268,830
Total revenues	<u>268,830</u>	<u>-</u>	<u>268,830</u>	<u>268,830</u>
Expenditures and other financing uses				
Purchased professional and technical services				
Construction services	239,336	\$ 26,990	266,326	268,830
Total expenditures	<u>239,336</u>	<u>26,990</u>	<u>266,326</u>	<u>268,830</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 29,494</u>	<u>\$ (26,990)</u>	<u>\$ 2,504</u>	<u>\$ -</u>
Additional project information				
Project number	3570-045-12-0ADF			
Grant date	3/18/2013			
Original Authorized Cost	\$ 15,000			
Additional Authorized Cost	253,830			
Revised Authorized Cost	268,830			
Percentage Increase over Original Authorized Cost	1692.20%			
Percentage completion	99.07%			
Original target completion date	8/31/2014			
Revised target completion date	8/31/2015			

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, 2015

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State Sources - SDA Grant	\$ 254,772		\$ 254,772	\$ 254,772
Total revenues	<u>254,772</u>	<u>-</u>	<u>254,772</u>	<u>254,772</u>
Expenditures and other financing uses				
Purchased professional and technical services				
Construction services	235,482		235,482	254,772
Total expenditures	<u>235,482</u>	<u>-</u>	<u>235,482</u>	<u>254,772</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 19,290</u>	<u>\$ -</u>	<u>\$ 19,290</u>	<u>\$ -</u>
Additional project information				
Project number	3570-045-12-0ADG			
Grant date	3/18/2013			
Original Authorized Cost	\$ 15,000			
Additional Authorized Cost	239,772			
Revised Authorized Cost	254,772			
Percentage Increase over Original Authorized Cost	1598.48%			
Percentage completion	92.43%			
Original target completion date	8/31/2014			
Revised target completion date	8/31/2015			

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, 2015

	<u>Prior Periods</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and other financing sources				
State Sources - SDA Grant	\$ 322,675	\$ 33,200	\$ 355,875	\$ 355,875
Total revenues	<u>322,675</u>	<u>33,200</u>	<u>355,875</u>	<u>355,875</u>
Expenditures and other financing uses				
Purchased professional and technical services				
Construction services	306,208	33,200	339,408	355,875
Total expenditures	<u>306,208</u>	<u>33,200</u>	<u>339,408</u>	<u>355,875</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 16,467</u>	<u>\$ -</u>	<u>\$ 16,467</u>	<u>\$ -</u>
Additional project information				
Project number	3570-050-12-0ACY			
Grant date	3/18/2013			
Original Authorized Cost	\$ 15,000			
Additional Authorized Cost	340,875			
Revised Authorized Cost	355,875			
Percentage Increase over Original Authorized Cost	2272.50%			
Percentage completion	95.37%			
Original target completion date	8/31/2014			
Revised target completion date	8/31/2015			

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, 2015

	<u>Prior Periods</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and other financing sources				
State Sources - SDA Grant	\$ 216,990	_____	\$ 216,990	\$ 216,990
Total revenues	<u>216,990</u>	<u>-</u>	<u>216,990</u>	<u>216,990</u>
Expenditures and other financing uses				
Purchased professional and technical services				
Construction services	<u>194,278</u>	_____	<u>194,278</u>	<u>216,990</u>
Total expenditures	<u>194,278</u>	<u>-</u>	<u>194,278</u>	<u>216,990</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 22,712</u>	<u>\$ -</u>	<u>\$ 22,712</u>	<u>\$ -</u>
Additional project information				
Project number	3570-050-12-0ADC			
Grant date	3/18/2013			
Original Authorized Cost	\$ 15,000			
Additional Authorized Cost	201,990			
Revised Authorized Cost	216,990			
Percentage Increase over Original Authorized Cost	1346.60%			
Percentage completion	89.53%			
Original target completion date	8/31/2014			
Revised target completion date	8/31/2015			

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, 2015

	<u>Prior Periods</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and other financing sources				
State Sources - SDA Grant	\$ 1,091,992	-	\$ 1,091,992	\$ 1,091,992
Total revenues	<u>1,091,992</u>	<u>-</u>	<u>1,091,992</u>	<u>1,091,992</u>
Expenditures and other financing uses				
Purchased professional and technical services				
Construction services	103,085	\$ 806,984	910,069	1,091,992
Total expenditures	<u>103,085</u>	<u>806,984</u>	<u>910,069</u>	<u>1,091,992</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 988,907</u>	<u>\$ (806,984)</u>	<u>\$ 181,923</u>	<u>\$ -</u>
Additional project information				
Project number	3570-070-12-0ADD			
Grant date	3/18/2013			
Original Authorized Cost	\$ 15,000			
Additional Authorized Cost	1,076,992			
Revised Authorized Cost	1,091,992			
Percentage Increase over Original Authorized Cost	7179.95%			
Percentage completion	83.34%			
Original target completion date	8/31/2014			
Revised target completion date	8/31/2015			

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, 2015

	<u>Prior Periods</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and other financing sources				
State Sources - SDA Grant	\$ 229,175	\$ 2,593,698	\$ 2,822,873	\$ 2,822,873
Total revenues	<u>229,175</u>	<u>2,593,698</u>	<u>2,822,873</u>	<u>2,822,873</u>
Expenditures and other financing uses				
Purchased professional and technical services				
Construction services	229,175	1,393,266	1,622,441	2,822,873
Total expenditures	<u>229,175</u>	<u>1,393,266</u>	<u>1,622,441</u>	<u>2,822,873</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ 1,200,432</u>	<u>\$ 1,200,432</u>	<u>\$ -</u>
Additional project information				
Project number	3570-170-12-0ACZ			
Grant date	3/18/2013			
Original Authorized Cost	\$ 15,000			
Additional Authorized Cost	2,807,873			
Revised Authorized Cost	2,822,873			
Percentage Increase over Original Authorized Cost	18719.15%			
Percentage completion	90.00%			
Original target completion date	8/31/2014			
Revised target completion date	8/31/2015			

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, 2015

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State Sources - SDA Grant	\$ 187,025	\$ 1,943,087	\$ 2,130,112	\$ 2,130,112
Total revenues	<u>187,025</u>	<u>1,943,087</u>	<u>2,130,112</u>	<u>2,130,112</u>
Expenditures and other financing uses				
Purchased professional and technical services				
Construction services	187,025	-	187,025	2,130,112
Total expenditures	<u>187,025</u>	<u>-</u>	<u>187,025</u>	<u>2,130,112</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ 1,943,087</u>	<u>\$ 1,943,087</u>	<u>\$ -</u>
Additional project information				
Project number	3570-170-12-0ADA			
Grant date	3/18/2013			
Original Authorized Cost	\$ 15,000			
Additional Authorized Cost	2,115,112			
Revised Authorized Cost	2,130,112			
Percentage Increase over Original Authorized Cost	14100.75%			
Percentage completion	90.00%			
Original target completion date	8/31/2014			
Revised target completion date	8/31/2015			

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, 2015

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State Sources - SDA Grant	\$ 183,053	\$ 2,227,216	\$ 2,410,269	\$ 2,410,269
Total revenues	<u>183,053</u>	<u>2,227,216</u>	<u>2,410,269</u>	<u>2,410,269</u>
Expenditures and other financing uses				
Purchased professional and technical services				
Construction services	138,624	97,795	236,419	2,410,269
Total expenditures	<u>138,624</u>	<u>97,795</u>	<u>236,419</u>	<u>2,410,269</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 44,429</u>	<u>\$ 2,129,421</u>	<u>\$ 2,173,850</u>	<u>\$ -</u>
Additional project information				
Project number	3570-200-12-0ADB			
Grant date	3/18/2013			
Original Authorized Cost	\$ 15,000			
Additional Authorized Cost	2,395,269			
Revised Authorized Cost	2,410,269			
Percentage Increase over Original Authorized Cost	15968.46%			
Percentage completion	9.81%			
Original target completion date	8/31/2014			
Revised target completion date	12/31/2015			

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, 2015

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State Sources - SDA Grant	\$ 81,010		\$ 81,010	\$ 81,010
Total revenues	<u>81,010</u>	<u>-</u>	<u>81,010</u>	<u>81,010</u>
Expenditures and other financing uses				
Purchased professional and technical services				
Construction services	55,750	7,260	63,010	81,010
Total expenditures	<u>55,750</u>	<u>7,260</u>	<u>63,010</u>	<u>81,010</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 25,260</u>	<u>\$ (7,260)</u>	<u>\$ 18,000</u>	<u>\$ -</u>
Additional project information				
Project number	3570-220-12-0ADH			
Grant date	3/18/2013			
Original Authorized Cost	\$ 15,000			
Additional Authorized Cost	66,010			
Revised Authorized Cost	81,010			
Percentage Increase over Original Authorized Cost	440.07%			
Percentage completion	77.78%			
Original target completion date	8/31/2014			
Revised target completion date	12/31/2015			

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, 2015

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State Sources - SDA Grant	\$ 68,102	\$ 734,271	\$ 802,373	\$ 68,102
Total revenues	<u>68,102</u>	<u>734,271</u>	<u>802,373</u>	<u>68,102</u>
Expenditures and other financing uses				
Purchased professional and technical services				
Construction services	61,082	266,896	327,978	68,102
Total expenditures	<u>61,082</u>	<u>266,896</u>	<u>327,978</u>	<u>68,102</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 7,020</u>	<u>\$ 467,375</u>	<u>\$ 474,395</u>	<u>\$ -</u>
Additional project information				
Project number	3570-335-12-0ADI			
Grant date	3/18/2013			
Original Authorized Cost	\$ 15,000			
Additional Authorized Cost	787,373			
Revised Authorized Cost	802,373			
Percentage Increase over Original Authorized Cost	5249.15%			
Percentage completion	481.60%			
Original target completion date	8/31/2014			
Revised target completion date	9/30/2015			

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, 2015

	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	<u>15,000</u>	<u>-</u>	<u>15,000</u>	<u>15,000</u>
Expenditures and other financing uses				
Purchased professional and technical services				
Construction services	15,000		15,000	15,000
Total expenditures	<u>15,000</u>	<u>-</u>	<u>15,000</u>	<u>15,000</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
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	8/31/2016			

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, 2015

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State Sources - SDA Grant	\$ 62,000		\$ 62,000	\$ 62,000
Total revenues	<u>62,000</u>	<u>-</u>	<u>62,000</u>	<u>62,000</u>
Expenditures and other financing uses				
Purchased professional and technical services				
Construction services	39,443	\$ 4,557	44,000	62,000
Total expenditures	<u>39,443</u>	<u>4,557</u>	<u>44,000</u>	<u>62,000</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 22,557</u>	<u>\$ (4,557)</u>	<u>\$ 18,000</u>	<u>\$ -</u>
Additional project information				
Project number	3570-420-12-0ADK			
Grant date	3/18/2013			
Original Authorized Cost	\$ 15,000			
Additional Authorized Cost	47,000			
Revised Authorized Cost	62,000			
Percentage Increase over Original Authorized Cost	313.33%			
Percentage completion	70.97%			
Original target completion date	8/31/2014			
Revised target completion date	12/31/2015			

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, 2015

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State Sources - SDA Grant	\$ 77,690		\$ 77,690	\$ 77,690
Total revenues	<u>77,690</u>	<u>-</u>	<u>77,690</u>	<u>77,690</u>
Expenditures and other financing uses				
Purchased professional and technical services				
Construction services	15,000		15,000	77,690
Total expenditures	<u>15,000</u>	<u>-</u>	<u>15,000</u>	<u>77,690</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 62,690</u>	<u>\$ -</u>	<u>\$ 62,690</u>	<u>\$ -</u>
Additional project information				
Project number	3570-500-12-0ADL			
Grant date	3/18/2013			
Original Authorized Cost	\$ 15,000			
Additional Authorized Cost	62,690			
Revised Authorized Cost	77,690			
Percentage Increase over Original Authorized Cost	417.93%			
Percentage completion	19.31%			
Original target completion date	8/31/2014			
Revised target completion date	12/31/2015			

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, 2015

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State Sources - SDA Grant	\$ 95,210		\$ 95,210	\$ 95,210
Total revenues	<u>95,210</u>	<u>-</u>	<u>95,210</u>	<u>95,210</u>
Expenditures and other financing uses				
Purchased professional and technical services				
Construction services	65,690	\$ 11,520	77,210	95,210
Total expenditures	<u>65,690</u>	<u>11,520</u>	<u>77,210</u>	<u>95,210</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 29,520</u>	<u>\$ (11,520)</u>	<u>\$ 18,000</u>	<u>\$ -</u>
Additional project information				
Project number	3570-510-12-0ADM			
Grant date	3/18/2013			
Original Authorized Cost	\$ 15,000			
Additional Authorized Cost	80,210			
Revised Authorized Cost	95,210			
Percentage Increase over Original Authorized Cost	534.73%			
Percentage completion	81.09%			
Original target completion date	8/31/2014			
Revised target completion date	12/31/2015			

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, 2015

	<u>Prior Periods</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and other financing sources				
State Sources - SDA Grant	\$ 1,405,608		\$ 1,405,608	\$ 1,405,608
Total revenues	<u>1,405,608</u>	<u>-</u>	<u>1,405,608</u>	<u>1,405,608</u>
Expenditures and other financing uses				
Purchased professional and technical services				
Construction services	68,936	\$ 578,107	647,043	1,405,608
Total expenditures	<u>68,936</u>	<u>578,107</u>	<u>647,043</u>	<u>1,405,608</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 1,336,672</u>	<u>\$ (578,107)</u>	<u>\$ 758,565</u>	<u>\$ -</u>
Additional project information				
Project number	3570-520-12-0ADN			
Grant date	3/18/2013			
Original Authorized Cost	\$ 15,000			
Additional Authorized Cost	1,390,608			
Revised Authorized Cost	1,405,608			
Percentage Increase over Original Authorized Cost	9270.72%			
Percentage completion	46.03%			
Original target completion date	8/31/2014			
Revised target completion date	4/30/2016			

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, 2015

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State Sources - SDA Grant	\$ 78,690		\$ 78,690	\$ 78,690
Total revenues	<u>78,690</u>	<u>-</u>	<u>78,690</u>	<u>78,690</u>
Expenditures and other financing uses				
Purchased professional and technical services				
Construction services	54,126	\$ 6,564	60,690	78,690
Total expenditures	<u>54,126</u>	<u>6,564</u>	<u>60,690</u>	<u>78,690</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 24,564</u>	<u>\$ (6,564)</u>	<u>\$ 18,000</u>	<u>\$ -</u>
Additional project information				
Project number	3570-600-12-0ADO			
Grant date	3/18/2013			
Original Authorized Cost	\$ 15,000			
Additional Authorized Cost	63,690			
Revised Authorized Cost	78,690			
Percentage Increase over Original Authorized Cost	424.60%			
Percentage completion	77.13%			
Original target completion date	8/31/2014			
Revised target completion date	12/31/2015			

Newark Public Schools
Capital Projects Fund
Summary Schedule of Project Expenditures
From Inception and for the year ended June 30, 2015

Project Number	Issue/Project Title	Appropriations	Expenditures to Date		Unexpended Balance
			Prior Year	Current Year	
District Projects:					
	Various Capital Projects Prior to 2002	\$ 960,625		\$ 91,039	\$ 869,586
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	49,483,486	30,042	14,186,472
Various In-District SDA Projects					
	Barringer High School, Exterior Doors Project	668,079	701,528	(33,449)	
	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	403,217	419,077	(23,836)	7,976
	Newton Street ES, Exterior Doors & Hardware Project	138,177	141,290	(3,113)	
	Fourteenth Ave ES, Exterior Doors Project	65,841	68,312	(5,399)	2,928
	Alexander Street ES, Exterior Doors & Hardware Project	168,924	172,123	(3,199)	
	Dayton Street ES, Exterior Steps Project	195,832	150,304	22,563	22,965
	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	431,097	427,436		3,661
	Lincoln ES, Chimney Repairs & PA/ Clock System Project	188,165	188,165		
	MLK JR. MS, Boiler Projects	1,288,820	1,288,820		
	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	2,246,811	2,172,710		74,101
	Arts High, Auditorium Renovations	4,745,193	950,258	3,571,571	223,364
	Hawthorne Avenue, Exterior Masonry Repairs	64,920	61,462	91	3,367
	West Side High, Mason Repairs to Chimneys	499,535	45,248	207,847	246,440
	Arts High, Exterior Masonry Repairs	2,290,562	89,514	314,364	1,886,684
	Newark Vocational, Exterior Masonry Repairs	268,830	239,336	26,990	2,504
	Newark Vocational, Window Repair and Maintenance	254,772	235,482		19,290
	Malcolm X. Shabazz, Exterior Masonry Repairs	355,875	306,208	33,200	16,467
	Malcolm X. Shabazz, Roof Repairs and Maintenance	216,990	194,278		22,712
	Weequahic HS, Exterior Masonry Repairs	1,091,992	103,085	806,984	181,923
	Abington Avenue, Exterior Masonry Repairs	2,822,873	229,175	1,393,266	1,200,432
	Abington Avenue, Roof Repairs and Maintenance	2,130,112	187,025		1,943,087
	Ann Street, Roof Repairs and Maintenance	2,410,269	138,624	97,795	2,173,850
	Avon Avenue, Exterior Masonry Repairs	81,010	55,750	7,260	18,000
	Chancellor Avenue Annex, Roof Repairs and Maintenance	802,373	61,082	266,896	474,395
	Dayton Street, Roof Repairs and Maintenance	15,000	15,000		
	Fourteenth Avenue, Exterior Masonry Repairs	62,000	39,443	4,557	18,000
	Madison Avenue, Exterior Masonry Repairs	77,690	15,000		62,690
	Maple Avenue, Exterior Masonry Repairs	95,210	65,690	11,520	18,000
	Mckinley, Roof Repairs and Maintenance	1,405,608	68,936	578,107	758,565
	Peshine Avenue, Exterior Masonry Repairs	78,691	54,126	6,565	18,000
		28,186,842	11,501,939	7,280,580	9,404,323
	District Project totals	168,534,477	136,639,610	7,401,661	24,493,205
	New Jersey Schools Development Authority projects	784,512,631	701,424,548	43,351,924	39,736,159
	District Project totals	\$ 953,047,108	\$ 838,064,158	\$ 50,753,585	\$ 64,229,364

Internal Service Funds

Newark Public Schools
Internal Service Funds

Combining Statement of Net Position

June 30, 2015

	<u>Self Insurance</u>	<u>Warehouse</u>	<u>Totals</u>
Assets			
Cash and cash equivalents	\$ 25,844,328	\$ 544,263	\$ 26,388,591
Inventories		376,378	376,378
Restricted assets:			
Cash held with fiscal agents	707,118		707,118
Total assets	<u>26,551,446</u>	<u>920,641</u>	<u>27,472,087</u>
Liabilities			
Accounts payable	913,998	6,149	920,147
Accrued liabilities for insurance claims	25,637,448		25,637,448
Total liabilities	<u>26,551,446</u>	<u>6,149</u>	<u>26,557,595</u>
Net Position			
Unrestricted		914,492	914,492
Total net position	<u>\$ -</u>	<u>\$ 914,492</u>	<u>\$ 914,492</u>

Newark Public Schools
Internal Service Funds

Combining Statement of Revenues, Expenses and
Changes in Net Position

Year ended June 30, 2015

	Self Insurance	Warehouse	Totals
Operating revenues:			
Services provided by other funds	\$ 13,900,947	\$ 1,192,249	\$ 15,093,196
Total operating revenues	<u>13,900,947</u>	<u>1,192,249</u>	<u>15,093,196</u>
Operating expenses:			
Salaries	282,340	406,655	688,995
Employee benefits	86,693	112,145	198,838
Purchased professional services	560,652		560,652
Supplies and materials	4,706	321,553	326,259
Insurance	13,052,134		13,052,134
Miscellaneous	740		740
Total operating expenses	<u>13,987,265</u>	<u>840,353</u>	<u>14,827,618</u>
Operating (loss) income	(86,318)	351,896	265,578
Nonoperating revenues:			
Investment income	86,318		86,318
Total nonoperating revenues	<u>86,318</u>		<u>86,318</u>
Change in net position	-	351,896	351,896
Total net position-beginning	-	562,596	562,596
Total net position-ending	<u>\$ -</u>	<u>\$ 914,492</u>	<u>\$ 914,492</u>

Newark Public Schools
Internal Service Funds

Combining Statement of Cash Flows

Year ended June 30, 2015

	Self Insurance	Warehouse	Totals
Cash flows from operating activities			
Receipts from services provided	\$ 13,900,947	\$ 1,192,249	\$ 15,093,196
Payments to employees	(282,340)	(406,655)	(688,995)
Payments for employee benefits	(86,693)	(112,145)	(198,838)
Payments to suppliers	(565,358)	(378,913)	(944,271)
Payments for insurance	(10,414,054)		(10,414,054)
Payments for miscellaneous purposes	(740)		(740)
Net cash provided by operating activities	<u>2,551,762</u>	<u>294,536</u>	<u>2,846,298</u>
Cash flows from investing activities			
Cash received from investments	86,318		86,318
Net cash provided by investing activities	<u>86,318</u>		<u>86,318</u>
Net increase in cash and cash equivalents	2,638,080	294,536	2,932,616
Cash and cash equivalents, beginning of year	<u>23,206,248</u>	<u>249,727</u>	<u>23,455,975</u>
Cash and cash equivalents, end of year	<u>\$ 25,844,328</u>	<u>\$ 544,263</u>	<u>\$ 26,388,591</u>
Reconciliation of operating (loss) income to net cash provided by (used for) operating activities			
Operating (loss) income	\$ (86,318)	\$ 351,896	\$ 265,578
Adjustments to reconcile operating (loss) income to net cash provided by operating activities:			
Change in assets and liabilities:			
(Decrease) in inventory		(12,874)	(12,874)
(Decrease) in accounts payable	(723,889)	(44,486)	(768,375)
Increase in accrued liabilities	3,361,969		3,361,969
Net cash provided by operating activities	<u>\$ 2,551,762</u>	<u>\$ 294,536</u>	<u>\$ 2,846,298</u>

Fiduciary Funds

Newark Public Schools
Trust and Agency Funds

Combining Statement of Fiduciary Net Position

June 30, 2015

	Trust			Agency		Total Agency Funds
	Unemployment Compensation	Private- Purpose Scholarship	Total Trust	Student Activity	Payroll	
Assets						
Cash and cash equivalents	\$ 2,391,206	\$ 12,077	\$ 2,403,283	\$ 731,578	\$ 28,749,542	\$ 29,481,120
Interfunds receivable	656,039	416,704	1,072,743			
Total assets	<u>3,047,245</u>	<u>428,781</u>	<u>3,476,026</u>	<u>\$ 731,578</u>	<u>\$ 28,749,542</u>	<u>\$ 29,481,120</u>
Liabilities						
Payroll deductions and withholdings payable					\$ 5,063,191	\$ 5,063,191
Summer escrow payroll payable					6,753,081	6,753,081
Interfunds payable					16,933,270	16,933,270
Accounts payable	501,312		501,312			
Due to student groups				\$ 731,578		731,578
Total liabilities	<u>501,312</u>		<u>501,312</u>	<u>\$ 731,578</u>	<u>\$ 28,749,542</u>	<u>\$ 29,481,120</u>
Net Position						
Held in trust	2,545,933	428,781	2,974,714			
Total net position	<u>\$ 2,545,933</u>	<u>\$ 428,781</u>	<u>\$ 2,974,714</u>			

Newark Public Schools
Trust Funds

Combining Statement of Changes in Fiduciary Net Position

Year ended June 30, 2015

	<u>Unemployment Compensation</u>	<u>Private-Purpose Scholarship Funds</u>	<u>Totals</u>
Additions:			
Interest on investments		\$ 18	\$ 18
Donations			
Board contributions	\$ 434,536		434,536
Employee contributions	658,045		658,045
Total additions	<u>1,092,581</u>	<u>18</u>	<u>1,092,599</u>
Deductions:			
Unemployment payments	<u>4,364,543</u>		<u>4,364,543</u>
Total deductions	<u>4,364,543</u>	<u>-</u>	<u>4,364,543</u>
Change in net position	(3,271,962)	18	(3,271,944)
Net position - beginning	<u>5,817,895</u>	<u>428,763</u>	<u>6,246,658</u>
Net position - ending	<u>\$ 2,545,933</u>	<u>\$ 428,781</u>	<u>\$ 2,974,714</u>

Newark Public Schools
Student Activity Agency Fund
Schedule of Cash Receipts and Cash Disbursements
Year ended June 30, 2015

	Balance July 1, 2014	Cash Receipts	Cash Disbursements	Balance June 30, 2015
High Schools				
Arts	\$ 65,188	\$ 114,420	\$ 115,286	\$ 64,322
American History High School	4,343	49,002	48,523	4,822
Bard High School Early College	1,815	23,219	19,784	5,250
Barringer Academy of Arts and Humanities	18,056	46,144	53,774	10,426
Barringer STEAM	18,108	88,230	79,876	26,462
Central	52,232	148,075	155,303	45,004
Eagle Academy	2,427	8,454	7,076	3,805
East Side	44,040	252,804	224,477	72,367
Fast Track Academy	58	6,356	6,364	50
Girls Academy of Newark	2,381	5,511	7,783	109
Malcolm X Shabazz	47,547	96,124	104,829	38,842
Newark Bridges High School	18	590	608	-
Newark Early College High School	(38)	93	55	-
Newark Evening High School	10,423	87	10,510	-
Newark Innovation Academy	1,152		982	170
Newark Leadership School	163	10,452	9,374	1,241
Newark Vocational	3,177	9,739	12,916	-
Science High School	209,588	150,494	208,579	151,503
Technology	22,664	92,263	79,079	35,848
University	38,234	183,861	184,077	38,018
Weequahic	29,649	36,673	51,903	14,419
West Side	58,132	81,883	85,481	54,534
Total high schools	629,357	1,404,474	1,466,639	567,192
Elementary Schools				
Abington Avenue	1,498	6,750	6,932	1,316
Ann Street	4	43,785	42,679	1,110
Brick Avon	5,715	14,380	14,888	5,207
Belmont-Runyon	1,610	19,493	20,912	191
Bragaw Avenue	39		39	-
Camden Street	5,928	23,228	24,653	4,503
Chancellor Avenue	4,868	15,491	9,876	10,483
Cleveland	662	11,668	11,633	697
E. Alma Flagg	8,544	4,717	10,495	2,766
Early Childhood West	(69)	1,409	1,509	(169)
Early Childhood South	68	2,880	1,623	1,325
Early Childhood North		5,686	4,832	854
Elliott Street	6,785	12,802	13,865	5,722
First Avenue	849	7,827	8,025	651
Fourteenth Avenue	2,784	2,480	2,480	2,784
Franklin	663	4,590	4,590	663
George Washington Carver	1,378	31,946	29,822	3,502
Harriet Tubman	743	14,540	13,485	1,798
Hawkins Street	5,800	19,338	19,312	5,826
Hawthorne	6,645	7,240	12,432	1,453

Newark Public Schools
Student Activity Agency Fund

Schedule of Cash Receipts and Disbursements

Year ended June 30, 2015

	Balance July 1, 2014	Cash Receipts	Cash Disbursements	Balance June 30, 2015
Elementary Schools (continued)				
Ivy Hill Elementary	\$ 1,497	\$ 4,570	\$ 5,658	\$ 409
Lafayette Street	(1,098)	31,161	29,202	861
Lincoln	3,004	14,428	14,198	3,234
Louise A. Spencer	2,607	7,592	7,947	2,252
Luis Munoz Marin	15,454	63,804	74,681	4,577
Madison Avenue	1,365	531	1,896	-
Maple Avenue	981	90	1,071	-
McKinley	5,987	15,364	15,398	5,953
Miller Street	484	11,288	9,704	2,068
Montgomery Street	13,369		254	13,115
Mount Vernon	740	13,278	13,332	686
Newton Street	2,648	521	3,169	-
Oliver Street	3,028	26,463	26,771	2,720
Park Elementary	14,929	64,882	66,199	13,612
Peshine Avenue	10,603	26,871	29,122	8,352
Quitman Street	5,911	43,710	38,495	11,126
Rafael Hernandez	439	10,023	9,728	734
Ridge Street	357	15,022	15,022	357
Roberto Clemente	473	4,660	4,659	474
Roseville Avenue	519		519	-
South Seventeenth Street	4,016	30,351	25,604	8,763
South Street	319	5,107	5,107	319
Speedway Avenue	(21)	11,873	11,809	43
Sussex Avenue	3,140	17,149	16,617	3,672
Thirteenth Avenue	3,789	43,999	40,893	6,895
William H. Horton	11,016	27,628	27,150	11,494
Wilson Avenue	2,033	35,771	32,939	4,865
Total elementary schools	<u>162,103</u>	<u>776,386</u>	<u>781,226</u>	<u>157,263</u>
Special Education Schools				
Branch Brook	904	1,645	2,249	300
Bruce Street	4,944	8,393	8,875	4,462
John F. Kennedy	4,052	9,278	12,430	900
N.J. Regional Day at Newark	1,427	9,440	9,406	1,461
Total special education schools	<u>11,327</u>	<u>28,756</u>	<u>32,960</u>	<u>7,123</u>
Total all schools	<u>\$ 802,787</u>	<u>\$ 2,209,616</u>	<u>\$ 2,280,825</u>	<u>\$ 731,578</u>

Newark Public Schools
Payroll Agency Fund

Schedule of Cash Receipts and Cash Disbursements

Year ended June 30, 2015

	Balance July 1, 2014	Cash Receipts	Cash Disbursements	Balance June 30, 2015
Assets				
Cash and cash equivalents	\$ 27,856,659	\$ 487,274,787	\$ 486,381,904	\$ 28,749,542
Total assets	<u>\$ 27,856,659</u>	<u>\$ 487,274,787</u>	<u>\$ 486,381,904</u>	<u>\$ 28,749,542</u>
Liabilities				
Payroll deductions and withholdings payable	\$ 5,472,639	\$ 469,880,937	\$ 470,290,385	\$ 5,063,191
Interfund payable	15,206,372	9,199,029	7,472,131	16,933,270
Summer escrow payroll payable	7,177,648	8,194,821	8,619,388	6,753,081
Total liabilities	<u>\$ 27,856,659</u>	<u>\$ 487,274,787</u>	<u>\$ 486,381,904</u>	<u>\$ 28,749,542</u>

Long-Term Debt

Newark Public Schools
Long-Term Debt

Schedule of Obligations Under Capital Leases

Year ended June 30, 2015

Series	Interest Rate Payable	Amount of Original Issue	Balance July 1, 2014	Issued Current Year	Retired Current Year	Balance June 30,
Technology Equipment	1.20%	\$ 5,025,000	\$ -	\$ 5,025,000	\$ -	\$ 5,025,000
Totals			\$ -	\$ 5,025,000	\$ -	\$ 5,025,000

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

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
		(as restated)								
Governmental activities										
Net investment in capital assets	\$ 506,561,306	\$ 577,739,453	\$ 650,428,094	\$ 725,298,019	\$ 761,793,707	\$ 782,101,169	\$ 767,452,623	\$ 744,610,898	\$ 733,764,445	\$ 741,112,293
Restricted	3,012,361	6,321,332	30,738,158	37,283,091	16,829,856	10,104,684	11,604,684	10,104,726	15,082,800	7,380,484
Unrestricted (Deficit)	(18,485,983)	(21,884,206)	(21,801,115)	(77,126,775)	(92,104,629)	(74,610,286)	(60,465,996)	(56,921,384)	(76,656,021)	(420,661,093)
Total governmental activities net position	\$ 491,087,684	\$ 562,176,579	\$ 659,365,137	\$ 685,454,335	\$ 686,518,934	\$ 717,595,567	\$ 718,591,311	\$ 697,794,240	\$ 672,191,224	\$ 327,831,684
Business-type activities										
Net investment in capital assets	\$ 1,149,615	\$ 1,056,344	\$ 889,158	\$ 753,111	\$ 776,452	\$ 844,403	\$ 726,439	\$ 883,196	\$ 1,065,492	\$ 1,604,012
Unrestricted (Deficit)	(186,516)	1,159,932	2,874,685	3,672,251	4,257,645	5,661,349	3,408,872	4,032,854	3,968,265	5,423,665
Total business-type activities net position	\$ 963,099	\$ 2,216,276	\$ 3,763,843	\$ 4,425,362	\$ 5,034,097	\$ 6,505,752	\$ 4,135,311	\$ 4,916,050	\$ 5,033,757	\$ 7,027,677
Government-wide										
Net investment in capital assets	\$ 507,710,921	\$ 578,795,797	\$ 651,317,252	\$ 726,051,130	\$ 762,570,159	\$ 782,945,572	\$ 768,179,062	\$ 745,494,094	\$ 734,829,937	\$ 742,716,305
Restricted	3,012,361	6,321,332	30,738,158	37,283,091	16,829,856	10,104,684	11,604,684	10,104,726	15,082,800	7,380,484
Unrestricted (Deficit)	(18,672,499)	(20,724,274)	(18,926,430)	(73,454,524)	(87,846,984)	(68,948,937)	(57,057,124)	(52,888,530)	(72,687,756)	(415,237,428)
Total district net position	\$ 492,050,783	\$ 564,392,855	\$ 663,128,980	\$ 689,879,697	\$ 691,553,031	\$ 724,101,319	\$ 722,726,622	\$ 702,710,290	\$ 677,224,981	\$ 334,859,361

Source: CAFR Schedule A-1

Note: Net position as of and prior to June 30, 2012, is reclassified to reflect the implementation of GASB Statement No. 63, "Financial Reporting of Deferred Outflows, Deferred Inflows of Resources and Net Position"

Note: GASB 68 was implemented during the 2015 fiscal year, which required the restatement of beginning net position in the amount of \$21,488,873. This amount is not reflected in the June 30, 2014 Net Position above.

Newark Public Schools
Changes in Net Position
Last Ten Fiscal Years
(accrual basis of accounting)
Unaudited

	2006	2007 (as restated)	2008	2009	2010	2011	2012	2013	2014	2015
Expenses										
Governmental activities										
Instruction	\$ 462,862,349	\$ 526,124,620	\$ 533,653,244	\$ 513,232,514	\$ 530,507,892	\$ 426,045,957	\$ 454,561,546	\$ 486,888,427	\$ 435,876,001	\$ 496,209,982
Support Services:										
Attendance/Social Work	14,270,991	16,067,779	15,783,110	16,791,329	16,864,953	17,133,825	18,095,992	17,111,453	11,766,321	10,524,482
Health Services	11,326,922	12,599,908	12,785,666	13,789,041	14,171,763	13,969,947	14,146,572	14,573,636	14,852,118	14,763,745
Other Support Services	101,579,460	124,273,393	118,830,133	117,526,856	122,328,869	180,953,222	179,954,791	187,646,817	183,473,237	175,702,976
Improvement of Instruction	28,238,469	47,986,728	51,906,919	54,475,571	50,810,359	47,180,292	37,681,614	40,648,890	29,011,740	37,413,798
Educational media services	13,265,892	14,502,259	1,955,532	15,318,532	13,912,647	13,781,922	12,357,908	11,375,989	10,883,625	4,533,779
Instructional staff training	1,983,502	1,749,353	13,717,507	1,686,841	1,488,460	612,479	864,743	1,373,942	1,279,920	795,733
General Administration	13,913,175	15,646,448	13,932,035	16,394,389	15,253,104	12,527,882	14,521,791	13,762,612	16,771,055	13,642,251
School Administration	43,244,330	35,333,022	30,927,307	30,164,549	30,966,148	29,679,125	31,376,783	35,173,380	41,758,747	45,908,347
Central Services	13,195,397	14,252,473	13,862,324	14,312,990	15,017,692	14,250,878	16,023,871	17,242,698	17,356,960	16,875,250
Administration information technology	7,856,884	7,048,662	7,573,819	7,586,778	7,383,557	6,303,253	7,230,445	7,980,556	8,198,494	7,110,383
Operation and Maintenance of Plant services	111,332,587	113,968,016	117,414,643	118,398,366	114,985,095	112,675,503	121,980,592	127,892,874	111,211,050	109,328,790
Student Transportation	35,736,403	35,441,882	36,702,750	33,850,423	29,412,159	27,647,433	33,074,164	35,385,355	35,645,985	40,099,088
Business and other support services	63,763,181	1,960,527	1,882,240	1,741,350	41,038	18,562				
Capital Outlay	936,501									
Special Schools	16,060,730	16,214,919	14,003,378	15,469,794	6,089,685	4,998,811	5,496,435	5,837,983	3,571,996	3,684,294
Charter Schools	28,485,667	29,932,426	37,208,492	60,584,772	74,760,510	91,108,358	116,239,375	146,907,531	173,990,878	208,949,538
Interest on long-term debt		424,429	307,338	229,701	38,210					32,304
Total governmental activities expenses	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	1,095,648,127	1,185,574,740
Business-type activities:										
Food service	29,424,103	26,713,918	26,581,909	27,471,009	27,762,954	25,327,502	27,159,149	24,661,198	24,155,502	22,182,116
After School Care Program					351,241	2,861				
Regional Day School	5,891,944	6,101,573	6,261,023	6,341,018	6,214,343	5,870,576	5,773,078	5,314,952	5,742,915	5,421,344
Total business-type activities expense	35,316,047	32,815,491	32,842,932	33,812,027	34,328,538	31,200,939	32,932,227	29,976,150	29,898,417	27,603,460
Total primary government	\$ 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	\$ 1,125,546,544	\$ 1,213,178,200

Newark Public Schools
Changes in Net Position
Last Ten Fiscal Years
(accrual basis of accounting)
Unaudited

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Program Revenues		(as restated)								
Governmental activities:										
Charges for services:										
Instruction (tuition)	\$ 636,212	\$ 532,406	\$ 572,995	\$ 791,555	\$ 1,002,030	\$ 1,006,114	\$ 523,201	\$ 583,680	\$ 774,303	\$ 1,570,989
Business and other support services	8,442,141									
Operating grants and contributions	177,877,275	191,613,722	179,800,863	137,140,276	146,018,150	156,143,124	149,439,638	180,389,977	144,871,188	142,854,573
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	30,654,626	50,662,545
Total governmental activities program revenues	186,955,628	279,653,737	283,365,179	223,486,046	186,628,709	190,479,459	153,078,197	195,424,141	176,300,117	195,088,107
Business-type activities:										
Charges for services:										
Food service	3,568,156	2,689,957	2,922,103	3,615,364	2,969,270	3,370,543	2,808,354	637,259	384,120	540,917
Regional Day	5,812,751	6,587,860	6,839,854	6,638,675	5,835,833	5,670,576	5,679,046	6,117,016	6,387,476	6,292,035
After School Care Program					354,102					
Operating grants and contributions	16,616,495	17,439,556	17,422,156	18,582,389	20,609,454	20,801,208	20,921,786	21,002,614	20,444,528	19,357,604
Total business-type activities program revenues	25,997,402	26,717,373	27,184,113	28,836,428	29,768,659	29,842,327	29,409,186	27,756,889	27,216,124	26,190,556
Total district program revenues	\$ 212,953,030	\$ 306,371,110	\$ 310,549,292	\$ 252,322,474	\$ 216,397,368	\$ 220,321,786	\$ 182,487,383	\$ 223,181,030	\$ 203,516,241	\$ 221,278,663
Net (Expense)/Revenue										
Governmental activities	\$ (781,096,812)	\$ (733,873,107)	\$ (739,081,258)	\$ (808,067,750)	\$ (857,403,432)	\$ (808,407,990)	\$ (910,528,425)	\$ (954,378,002)	\$ (919,348,010)	\$ (990,486,633)
Business-type activities	(9,318,645)	(6,098,118)	(5,658,819)	(4,975,599)	(4,559,879)	(1,358,612)	(3,523,041)	(2,219,261)	(2,682,293)	(1,412,904)
Total district-wide net expense	\$ (790,415,457)	\$ (739,971,225)	\$ (744,740,077)	\$ (813,043,349)	\$ (861,963,311)	\$ (809,766,602)	\$ (914,051,466)	\$ (956,597,263)	\$ (922,030,303)	\$ (991,899,537)
General Revenues and Other Changes in Net Position										
Governmental activities:										
Property taxes levied for general purposes	\$ 80,000,000	\$ 88,215,449	\$ 96,358,910	\$ 100,213,266	\$ 100,213,266	\$ 104,221,797	\$ 106,842,876	\$ 108,979,733	\$ 111,159,328	\$ 113,382,515
Federal Sources	18,712	499,541	574,273	676,776	116,510,553	1,401,923	25,446,554	3,087,939	5,250,327	2,643,186
State Sources	762,899,156	713,431,955	739,333,659	730,542,310	641,135,018	729,060,419	772,141,144	786,339,651	775,916,428	858,659,622
Investment earnings	3,449,556	5,427,423	4,531,720	1,641,162	671,464	357,831	402,321	439,268	337,146	300,577
Miscellaneous income	8,260,027	4,387,634	4,344,946	5,905,434	4,437,730	6,942,653	7,691,274	37,734,340	3,881,765	8,251,480
Transfers	(5,302,092)	(7,000,000)	(6,500,000)	(5,000,000)	(4,500,000)	(2,500,000)	(1,000,000)	(3,000,000)	(2,800,000)	(2,550,000)
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	849,325,359	804,962,002	836,269,816	834,156,948	858,468,031	839,484,623	911,524,169	933,580,931	893,744,994	978,687,380
Business-type activities:										
Miscellaneous income	528,116	351,295	706,386	637,118	668,614	330,267	152,600			
Transfers	5,302,092	7,000,000	6,500,000	5,000,000	4,500,000	2,500,000	1,000,000	3,000,000	2,800,000	2,550,000
Total business-type activities	5,830,208	7,351,295	7,206,386	5,637,118	5,168,614	2,830,267	1,152,600	3,000,000	2,800,000	2,550,000
Total district-wide	\$ 855,155,567	\$ 812,313,297	\$ 843,476,202	\$ 839,794,066	\$ 863,636,645	\$ 842,314,890	\$ 912,676,769	\$ 936,580,931	\$ 896,544,994	\$ 981,237,380
Change in Net Position										
Governmental activities	\$ 68,228,547	\$ 71,088,895	\$ 97,188,558	\$ 26,089,198	\$ 1,064,599	\$ 31,076,633	\$ 995,744	\$ (20,797,071)	\$ (25,603,016)	\$ (11,799,253)
Business-type activities	(3,488,437)	1,253,177	1,547,567	661,519	608,735	1,471,655	(2,370,441)	780,739	117,707	1,137,096
Total district	\$ 64,740,110	\$ 72,342,072	\$ 98,736,125	\$ 26,750,717	\$ 1,673,334	\$ 32,548,288	\$ (1,374,697)	\$ (20,016,332)	\$ (25,485,309)	\$ (10,662,157)

Source: CAFR Schedule A-2

Note: Net position as of and prior to June 30, 2012, is reclassified to reflect the implementation of GASB Statement No. 63, "Financial Reporting of Deferred Outflows, Deferred Inflows of Resources and Net Position"

Newark Public Schools
Fund Balances - Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)
Unaudited

	2006	2007 (Restated)	2008	2009	2010	2011	2012	2013	2014	2015
General Fund										
Reserved	\$ 14,443,593	\$ 27,276,428	\$ 23,272,782	\$ 30,902,320	\$ 21,988,801					
Unreserved (deficit)	8,919,917	(421,376)	11,497,614	(33,421,428)	(50,966,211)					
Restricted						\$ 9,111,234	\$ 10,611,234	\$ 9,111,276	\$ 14,089,350	\$ 6,478,074
Unassigned (deficit)						(24,197,507)	(10,411,702)	(8,792,509)	(28,219,920)	(42,741,793)
Total general fund (deficit)	<u>\$ 23,363,510</u>	<u>\$ 26,855,052</u>	<u>\$ 34,770,396</u>	<u>\$ (2,519,108)</u>	<u>\$ (28,977,410)</u>	<u>\$ (15,086,273)</u>	<u>\$ 199,532</u>	<u>\$ 318,767</u>	<u>\$ (14,130,570)</u>	<u>\$ (36,263,719)</u>
All Other Governmental Funds										
Reserved	\$ 476,590	\$ 3,364,958	\$ 1,510,168	\$ 12,942,696	\$ 23,899,524					
Unreserved, reported in:										
Special revenue fund (deficit)	(2,653,820)	(2,664,417)	(2,682,680)	(7,640,270)	(8,196,761)					
Capital projects fund	2,535,771	2,817,255	20,785,313	6,178,746	(17,442,825)					
Debt service fund										
Restricted						\$ 993,450	\$ 993,450	\$ 993,450	\$ 993,450	\$ 902,410
Unassigned (deficit)						(8,175,086)	(8,109,391)	(8,499,619)	(8,818,897)	(6,350,125)
Total all other governmental funds	<u>\$ 358,541</u>	<u>\$ 3,517,796</u>	<u>\$ 19,612,801</u>	<u>\$ 11,481,172</u>	<u>\$ (1,740,062)</u>	<u>\$ (7,181,636)</u>	<u>\$ (7,115,941)</u>	<u>\$ (7,506,169)</u>	<u>\$ (7,825,447)</u>	<u>\$ (5,447,715)</u>

Source: CAFR Schedule B-1

Note: 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.

Note: Net position as of and prior to June 30, 2012, is reclassified to reflect the implementation of GASB Statement No. 63, "financial Reporting of Deferred Outflows, Deferred Inflows of Resources and Net Position"

Newark Public Schools
 Changes in Fund Balances
 Governmental Funds
 Last Ten Fiscal Years
 Unaudited

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Revenues		(Restated)								
Tax levy	\$ 80,000,000	\$ 88,215,449	\$ 96,358,910	\$ 100,213,266	\$ 100,213,266	\$ 104,221,797	\$ 106,842,876	\$ 108,999,733	\$ 111,159,328	\$ 113,382,515
Tuition charges	636,212	532,406	572,995	791,555	1,002,030	1,006,114	523,201	583,680	774,303	1,570,989
Interest earnings	3,449,556	5,427,423	4,531,720	1,465,311	593,129	254,109	329,228	359,926	256,594	213,992
Miscellaneous	12,041,601	19,179,166	32,388,589	9,669,342	5,930,756	22,849,474	10,625,659	71,569,619	6,943,803	8,771,481
State sources	876,102,993	911,997,267	935,920,221	891,309,718	755,312,387	834,294,814	861,829,480	891,906,579	894,911,691	917,967,405
Federal sources	60,910,576	66,265,003	58,736,252	58,839,951	186,466,837	69,464,903	85,733,974	58,443,442	58,362,826	58,131,333
Total revenue	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	1,073,008,345	1,100,037,715
Expenditures										
Current:										
Instruction	350,059,056	350,586,174	346,264,474	356,857,281	368,218,513	377,483,905	296,397,292	312,070,296	273,806,049	266,719,263
Undistributed current:										
Instruction	55,330,907	54,740,077	61,268,066	56,303,318	53,245,909	47,077,555	49,951,377	49,796,694	44,471,670	43,339,939
Attendance/social work	12,860,354	12,591,241	13,255,438	13,247,668	12,693,496	13,275,626	12,132,376	8,132,357	7,185,574	7,185,574
Health services	10,207,296	9,908,818	10,209,470	10,914,542	11,172,640	10,363,654	10,409,885	10,396,520	10,304,393	10,119,204
Support services	91,538,690	104,544,663	101,365,173	102,165,926	105,820,064	161,472,248	158,389,870	159,869,944	153,395,406	142,700,998
Improvement of instruction	25,447,196	37,286,046	40,495,740	42,875,815	39,569,965	35,000,445	27,831,755	29,182,975	20,313,598	25,061,777
School library	11,954,606	11,508,342	11,071,052	12,327,530	10,981,378	10,413,256	9,111,416	8,107,830	7,561,888	3,127,459
Instructional Staff training	1,787,440	1,453,508	1,643,284	1,409,598	1,221,494	503,447	766,222	1,206,793	1,193,317	750,024
General administration	12,537,907	12,415,037	11,997,811	13,949,671	12,416,765	10,306,126	12,248,480	11,174,537	13,241,633	11,432,534
School administration	38,969,781	25,081,372	21,673,989	22,765,959	23,086,353	21,460,065	22,408,118	23,872,237	28,326,909	26,588,826
Central services	11,891,079	11,576,180	11,344,799	11,618,171	12,041,945	10,985,375	12,165,767	13,083,997	12,506,719	12,112,199
Administrative information technology	7,080,259	6,500,410	7,070,948	7,545,825	6,892,779	5,781,697	6,926,682	7,441,134	7,099,867	6,045,545
Required maintenance of plant services	17,273,547	15,777,526	16,330,532	16,256,812	15,460,429	14,329,053	18,562,701	22,084,347	13,659,867	14,774,438
Operation of plant (Custodial services)	80,546,749	78,344,261	83,322,050	84,196,912	65,324,950	60,261,340	61,719,825	61,296,416	55,524,247	53,408,803
Security					16,520,751	15,981,118	16,809,031	16,152,368	16,036,490	14,685,671
Student transportation	32,203,986	34,470,964	35,695,851	32,814,203	28,454,894	26,646,891	31,739,086	33,223,733	33,150,548	37,239,371
Business and other support services	93,523,211	101,341,735	1,499,784	1,376,590	32,222	13,732				118,656,489
Unallocated Benefits			102,537,491	100,328,995	114,218,789	116,027,544	117,688,706	122,158,252	119,664,886	43,947,330
Transfer to cover deficit										
On-behalf TPAF pension contributions	28,128,611	52,873,386	54,222,259	23,950,365	24,877,760	26,141,232	35,898,065	46,387,263	36,079,510	21,810,978
On-behalf TPAF social security contrib.	25,775,264	25,840,032	27,069,488	27,854,884	28,448,332	24,670,434	23,902,856	24,081,650	23,354,474	50,753,585
Capital outlay	87,645,123	86,953,524	88,080,004	88,728,254	52,273,272	38,793,470	3,115,358	14,450,484	30,669,531	2,836,587
Special schools-current	14,473,184	11,654,175	10,554,545	11,945,342	4,678,962	3,627,207	3,981,425	4,066,595	2,493,703	208,949,538
Debt service:										
Principal		2,152,041	2,329,910	2,492,984	1,685,745					
Interest and other charges		433,952	317,449	191,289	45,852					
Transfer to charter schools	25,669,960	29,932,426	37,208,492	60,584,772	74,760,510	91,108,358	116,239,375	146,907,531	173,990,878	
Total expenditures	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	1,084,977,160	1,122,268,132
Excess (Deficiency) of revenues over (under) expenditures	(1,763,268)	13,650,824	32,334,125	(40,421,133)	(35,179,536)	10,949,563	16,351,500	2,729,007	(11,968,615)	(22,230,417)
Other financing sources (uses)										
Capital lease proceeds										5,025,000
Return of Unexpended Funds to City of Newark			(1,823,803)							
Transfers in	55,626,724	51,039,533	53,128,193	25,371,497	20,490,484	19,347,938	20,729,469	17,460,939	18,628,611	21,886,831
Transfers out	(60,928,816)	(58,039,533)	(59,628,193)	(30,371,497)	(24,990,484)	(21,847,938)	(21,729,469)	(20,460,939)	(21,428,611)	(24,436,831)
Total other financing sources (uses)	(5,302,092)	(7,000,000)	(6,523,803)	(5,000,000)	(4,500,000)	(2,500,000)	(1,000,000)	(3,000,000)	(2,800,000)	2,475,000
Net change in fund balances	(7,065,360)	6,650,824	24,010,322	(45,421,133)	(39,679,536)	8,449,563	15,351,500	(270,993)	(14,768,615)	(19,755,417)
Debt Service as a percentage of noncapital Expenditures	0.00%	0.26%	0.26%	0.26%	0.17%	0.00%	0.00%	0.00%	0.00%	0.00%

Source: CAFR Schedule B-2

Note:

Noncapital expenditures are total expenditures less capital outlay.

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
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
2014	255,737	774,303	221,226	1,434,439		2,470,086	5,155,791
2015	213,261	1,570,989	178,313	1,846,707		3,960,882	7,770,152

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 2013 fiscal year by a contribution from the Foundation for Newark's Future (FNF).

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 Value (County Equalized)	Total Direct School Tax Rate ^b
2006	\$ 464,948,950	\$ 4,743,469,200	\$ 3,763,406,600	\$ 1,116,859,000	\$ 756,859,309	\$ 7,257,585,099	\$ 87,915,289	\$ 18,171,063,388	\$ 7,257,585,099	\$ 10,913,478,289	\$ 13,294,293,238	0.79
2007	451,084,700	4,991,192,800	3,758,937,100	1,065,273,000	718,203,500	7,128,232,088	71,176,300	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	18,283,518,599	7,425,403,899	10,858,118,700	17,919,971,672	0.891
2009	455,851,500	5,271,457,100	3,605,484,900	878,639,300	753,124,200	7,504,694,999	65,069,400	18,506,024,399	7,504,694,999	11,001,329,400	19,450,553,518	0.897
2010	429,201,600	5,353,318,500	3,304,671,200	874,872,000	723,150,500	7,783,919,699	63,320,000	18,532,453,699	7,783,919,699	10,748,534,000	19,166,383,151	0.977
2011	417,669,600	5,450,376,500	3,092,787,300	864,892,400	723,794,700	7,708,351,399	71,477,200	18,348,281,099	7,708,351,399	10,639,929,700	15,238,578,187	1.033
2012	413,791,300	5,504,848,400	3,275,561,366	872,893,600	733,795,600	7,723,966,099	70,367,234	18,355,099,739	7,723,966,099	10,631,133,640	14,388,468,151	1.044
2013	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	12,975,522,245	13,851,583,566	0.882
2014	N/A	N/A	N/A	N/A	N/A	11,023,124,300	N/A	23,458,736,411	11,023,124,300	12,435,612,111	14,053,473,957	0.937
2015	N/A	N/A	N/A	N/A	N/A	11,181,566,900	N/A	23,327,152,150	11,181,566,900	12,145,585,250	14,075,593,361	0.919

Source: Municipal Tax Assessor

Note: real property is required to be assessed at same 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, Telegraph and Messenger System Companies

b Tax Rates are per \$100

N/A- 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

<u>Year Ended June 30,</u>	Newark Public Schools Total Direct School Tax Rate	City of Newark	Essex County	Total Direct and Overlapping Tax Rate
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
2014	0.937	1.616	0.545	3.098
2015	0.919	1.776	0.572	2.348

Source: Municipal Tax Collector

Newark Public Schools
Principal Property Taxpayers
Current Year and Nine Years Ago
Unaudited

	2015			2006		
	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	\$ 199,389,400	1	N/A	\$ 180,789,900	2	1.66%
Anheuser-Busch Companies Inc.	199,170,800	2	N/A	261,945,400	1	2.40%
Bell Atlantic / Verizon	116,042,200	3	N/A			
Three Penn Plaza (Horizon)	114,750,000	4	N/A			
Wells REIT II	114,581,600	5	N/A			
2 Gateway Center Partners	109,809,700	6	N/A			
Newark Legal Center	62,833,400	7				
ONC Tower Urban Renewal	62,284,800	8				
TPE Gateway II LLC	62,250,000	9	N/A	87,231,296	7	0.80%
Centre Market Building LLC	58,005,700	10	N/A			
Heritage Gateway LLC			N/A			
NJBT Co.				153,910,100	3	1.41%
Lehman - Newark				121,783,200	4	1.12%
Gateway Associates LLC				105,000,000	5	0.96%
Advance Gateway				61,793,600	9	0.57%
Market Halsey Urban Renewal				83,108,500	8	0.76%
Hartz				95,232,400	6	0.87%
520 Broad Street Association				60,784,400	10	0.56%
Total	<u>\$ 1,099,117,600</u>		<u>0.00%</u>	<u>\$ 1,211,578,796</u>		<u>11.11%</u>

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	
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%	
2014	111,159,328	111,159,328	100.00%	
2015	113,382,515	113,382,515	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 certified prior to the end of the school year.

Newark Public Schools
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years
Unaudited

Fiscal Year Ended June 30,	Governmental Activities			Percentage of Personal Income ^a	Per Capita ^a
	Capital Leases	Notes Payable	Total District		
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	1,685,745	\$ 20,000,000	21,685,745	0.23%	48,901
2010		25,000,000	25,000,000	0.20%	50,791
2011		25,000,000	25,000,000	0.21%	52,956
2012			-	N/A	54,879
2013		20,000,000	20,000,000	N/A	N/A
2014		30,000,000	30,000,000	N/A	N/A
2015	5,025,000	30,000,000	35,025,000	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-City of Newark
 Last Ten Fiscal Years
 Unaudited

Fiscal Year Ended June 30,	General Bonded Debt Outstanding		Percentage of Actual Taxable Value ^a of Property	Per Capita ^b
	General Obligation Bonds - Type I	Net General Bonded Debt Outstanding		
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%	54,879
2013	78,012,000	78,012,000	0.60%	N/A
2014	88,599,977	88,599,977	N/A	N/A
2015	62,332,000	62,332,000	0.50%	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.

N/A Data is not available.

Newark Public Schools
 Direct and Overlapping Governmental Activities Debt
 As of June 30, 2015
 Unaudited

<u>Governmental Unit</u>	A	B	A x B = C C Estimated Share of Overlapping Debt
	Debt Outstanding	Estimated Percentage Applicable ^a	
County of Essex	\$ 335,706,584	17.06%	\$ 57,271,543
Passaic Valley Sewerage Commission			
Senior Bonds	174,085,000	29.29%	50,989,497
Subordinated Bonds	122,567,116	29.29%	35,899,908
Other debt			
North Jersey Water Supply			
Wanaque South Project	22,853,294	28.68%	6,554,325
Wanaque North Project	22,967,527	40.50%	9,301,848
Subtotal, overlapping debt	<u>678,179,521</u>		<u>160,017,121</u>
Newark Public Schools Direct Debt (Type I)	62,332,000	100.00%	62,332,000
Total direct and overlapping debt (Type I)	<u><u>740,511,521</u></u>		<u><u>222,349,121</u></u>

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 2015

	Equalized valuation basis
	2014 \$ 14,055,479,957
	2013 13,851,583,566
	2012 <u>14,588,448,151</u>
	Total <u>\$ 28,440,031,717</u>
Average equalized valuation of taxable property	\$ 9,480,010,572
Debt limit (8% of average equalization value)	758,400,846 ^a
Total Net Debt Applicable to Limit	<u>62,332,000</u>
Legal debt margin	<u>\$ 696,068,846</u>

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Debt limit	\$ 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	\$ 1,062,438,395	\$ 696,068,846
Total net debt applicable to limit*	<u>162,723,100</u>	<u>188,848,435</u>	<u>146,543,000</u>	<u>135,840,000</u>	<u>126,295,000</u>	<u>97,957,000</u>	<u>88,142,000</u>	<u>78,012,000</u>	<u>88,599,977</u>	<u>62,332,000</u>
Legal debt margin	<u>\$ 758,570,609</u>	<u>\$ 732,445,274</u>	<u>\$ 1,074,383,935</u>	<u>\$ 1,226,602,891</u>	<u>\$ 1,323,438,853</u>	<u>\$ 1,300,898,316</u>	<u>\$ 1,155,194,275</u>	<u>\$ 1,085,623,742</u>	<u>\$ 973,838,418</u>	<u>\$ 633,736,846</u>
Total net debt applicable to the limit as a percentage of debt limit	17.66%	20.50%	12.00%	9.97%	8.71%	7.00%	7.09%	6.70%	8.34%	8.95%

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 NJS A 18A:24-19 for a K through 12 district; other % limits would be applicable for other district types.

* Represents Type I school debt

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
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	54,879	15.00%
2013	277,727	N/A	N/A	13.40%
2014	278,427	N/A	N/A	N/A
2015	280,579	N/A	N/A	10.20%

Source:

^a Population information provided by the NJ Dept of Labor and Workforce Development.

Estimated as of June 30 of the fiscal year.

^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 July 2014.

^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

Employer	2015			2006		
	Employees	Rank [Optional]	Percentage of Total Employment Reported	Employees	Rank [Optional]	Percentage of Total Employment Reported
Prudential Financial Inc.	N/A	N/A	N/A	13,100	1	N/A
University of Medicine	N/A	N/A	N/A	5,500	2	N/A
Newark Public Schools	N/A	N/A	N/A	4,000	3	N/A
County of Essex	N/A	N/A	N/A	4,000	4	N/A
New Jersey Transit Corp	N/A	N/A	N/A	3,287	5	N/A
Horizon Healthcare Services	N/A	N/A	N/A	2,700	6	N/A
Newark Beth Israel Medical Center	N/A	N/A	N/A	2,700	7	N/A
Gateway Security Inc.	N/A	N/A	N/A	2,550	8	N/A
IDT Telecom Inc.	N/A	N/A	N/A	2,331	9	N/A
City of Newark	N/A	N/A	N/A	2,000	10	N/A
	-		0.00%	42,168		0.00%
	-		0.00%	42,168		0.00%

Source: Harris Information, 2006

Newark Public Schools

Full-time Equivalent District Employees by Function/Program

<u>Function/Program</u>	Last Ten Fiscal Years (Unaudited)									
	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Instruction										
Regular	3,572	3,566	3,507	3,540	3,512	3,122	3,277	3,608	3,121	2,847
Other instruction	711	704	591	625	579	529	440	457	444	416
Support Services:										
Student and instruction related services	1,395	1,391	1,557	1,575	1,481	1,379	1,266	1,249	1,230	870
General administration	95	93	83	82	65	73	75	76	65	43
School administrative services	477	476	255	236	225	244	247	303	279	291
Other administrative services										
Central services	202	203	166	187	172	151	157	161	170	145
Administrative information technology	26	26	25	24	24	25	29	30	32	25
Plant operations and maintenance	1,214	1,204	1,180	1,243	1,240	1,011	1,001	904	854	775
Pupil transportation	11	11	17	18	17	17	19	17	17	18
Other support services	159	159	301	264	296	307	216	271	56	226
Food Service	164	162	230	203	196	176	136	134	133	217
Total	<u>8,026</u>	<u>7,995</u>	<u>7,911</u>	<u>7,997</u>	<u>7,807</u>	<u>7,034</u>	<u>6,863</u>	<u>7,210</u>	<u>6,401</u>	<u>5,872</u>

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			Average Daily Enrollment (ADE) ^c	Average Daily Attendance (ADA) ^c	% Change in Average Daily Enrollment	Student Attendance Percentage
						Elementary	Middle School	Senior High School				
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%	3,282	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%	3,247	1:21	1:21	1:20	37,022	33,904	-1.13%	91.58%
2014	48,278	1,054,307,629	21,838	-8.37%	3,156	1:21	1:21	1:20	37,177	33,825	0.42%	90.98%
2015	49,259	1,071,513,547	21,753	-0.39%	2,994	1:21	1:21	1:20	35,976	35,552	-3.23%	98.82%

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
Last Ten Fiscal Years
Unaudited

School Facility	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Arts										
Square Feet	200,000	200,000	200,000	200,000	200,000	200,000	195,994	198,324	198,324	198,324
Capacity (students)	817	817	817	817	616	616	616	552	552	552
Enrollment	696	667	601	591	559	593	646	687	694	701
American History High (Montgomery)										
Square Feet	115,485	115,485	115,485	115,485	115,485	115,485	116,506	117,509	117,509	117,509
Capacity (students)	357	357	357	357	357	357	357	718	718	718
Enrollment	-	230	-	280	291	-	289	340	400	467
Barringer										
Square Feet	295,480	295,480	295,480	295,480	295,480	295,480	296,708	296,708	296,708	296,708
Capacity (students)	1,650	1,650	1,650	1,650	1,650	1,650	1,650	1,029	1,029	1,029
Enrollment	1,951	1,996	1,797	1,763	1,568	1,872	1,414	1,291	1,272	1,407
Central										
Square Feet	207,365	207,365	207,365	207,365	260,000	260,000	261,361	261,361	261,361	261,361
Capacity (students)	1,202	1,202	1,202	1,202	1,200	1,200	1,200	1,015	1,015	1,015
Enrollment	860	789	745	805	860	859	802	776	828	816
East Side										
Square Feet	225,600	225,600	225,600	225,600	225,600	225,600	305,421	302,353	302,353	302,353
Capacity (students)	1,477	1,477	1,477	1,477	1,477	1,477	1,477	1,075	1,075	1,075
Enrollment	1,564	1,571	1,448	1,452	1,443	1,427	1,465	1,467	1,558	1,700
Malcolm X Shabazz High										
Square Feet	329,630	329,630	329,630	329,630	329,630	329,630	316,385	313,585	313,585	313,585
Capacity (students)	1,423	1,423	1,423	1,423	1,423	1,423	1,423	942	942	942
Enrollment	1,360	1,285	1,211	1,081	942	968	706	636	574	787
Science High										
Square Feet	60,000	60,000	60,000	60,000	275,000	275,000	273,859	275,743	275,743	275,743
Capacity (students)	446	446	446	446	1,200	1,200	1,200	714	714	714
Enrollment	622	779	872	887	902	838	769	787	813	816
Technology High										
Square Feet	149,620	149,620	149,620	149,620	149,620	149,620	168,863	172,163	172,163	172,163
Capacity (students)	715	715	715	715	715	715	715	750	750	750
Enrollment	555	524	475	459	474	497	548	575	591	681
University High										
Square Feet	149,015	149,015	149,015	149,015	149,015	149,015	147,869	147,869	147,869	147,869
Capacity (students)	864	864	864	864	864	864	864	754	754	754
Enrollment	565	532	539	532	520	523	567	595	611	601
Weequahic										
Square Feet	186,125	186,125	186,125	186,125	186,125	186,125	186,549	220,995	220,995	220,995
Capacity (students)	786	786	786	786	786	786	786	777	777	777
Enrollment	1,025	1,044	927	824	759	793	679	624	536	454

Newark Public Schools
School Building Information
Last Ten Fiscal Years
Unaudited

School Facility	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
West Side High(Newark Evening School)										
Square Feet	165,255	165,255	165,255	165,255	145,255	145,255	145,381	145,501	145,501	145,501
Capacity (students)	868	868	868	868	868	868	868	712	712	712
Enrollment	1,512	1,531	1,392	1,487	1,274	1,133	1,219	1,050	941	-
Luis Munoz Marin w/ Broadway										
Square Feet	206,625	206,625	206,625	206,625	206,625	206,625	191,351	191,351	191,351	191,351
Capacity (students)	1,111	1,111	1,111	1,111	1,111	1,111	1,111	980	980	980
Enrollment	1,023	991	935	982	968	970	989	956	924	967
Abington Avenue										
Square Feet	93,400	93,400	93,400	93,400	93,400	93,400	77,878	84,836	84,836	84,836
Capacity (students)	728	728	728	728	728	728	728	661	661	661
Enrollment	892	948	934	942	743	709	731	767	757	728
Alexander Street										
Square Feet	77,720	77,720	77,720	77,720	77,720	77,720	74,844	74,849	74,849	74,849
Capacity (students)	617	617	617	617	617	617	617	511	511	511
Enrollment	421	429	475	546	608	564	448	379	383	-
Ann Street										
Square Feet	119,840	119,840	119,840	119,840	92,120	92,120	113,355	111,609	111,609	111,609
Capacity (students)	805	805	805	805	805	805	805	720	720	720
Enrollment	1,202	1,225	1,294	1,301	1,332	1,313	1,336	1,340	1,401	1,361
Avon Avenue(B.R.I.C.K. Avon Academy)										
Square Feet	93,035	93,035	93,035	93,035	93,035	93,035	91,081	92,229	92,229	92,229
Capacity (students)	488	488	488	488	488	488	488	598	598	598
Enrollment	506	538	505	544	618	653	593	584	626	631
Belmont Runyon										
Square Feet	35,585	35,585	35,585	35,585	116,025	116,000	118,734	118,936	118,936	118,936
Capacity (students)	550	550	550	550	550	550	544	490	490	490 *
Enrollment	487	570	544	466	544	505	537	511	497	539
William H. Brown Academy										
Square Feet	106,025	106,025	106,025	106,025	106,025	106,025	95,494	95,494	95,494	95,494
Capacity (students)	872	872	872	872	872	872	872	-	-	-
Enrollment	334	274	264	279	-	-	-	-	-	-
Boylan Street - Alexander Street Annex										
Square Feet	24,245	24,245	24,245	24,245	24,245	24,245	24,083	24,083	24,083	24,083
Capacity (students)	50	50	50	50	50	50	50	31	31	31
Enrollment	117	122	110	112	108	104	94	90	85	-
Bragaw Avenue										
Square Feet	69,515	69,515	69,515	69,515	69,515	69,515	64,797	74,240	74,240	74,240
Capacity (students)	484	484	484	484	484	484	484	390	390	390
Enrollment	319	313	306	316	341	318	337	312	275	-

Newark Public Schools
School Building Information
Last Ten Fiscal Years
Unaudited

School Facility	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Branch Brook										
Square Feet	39,960	39,960	39,960	39,960	20,000	20,000	21,870	20,542	20,542	20,542
Capacity (students)	47	47	47	47	47	47	47	51	51	51
Enrollment	160	163	157	166	168	163	159	166	187	170
Bruce Street w/ GW Carver										
Square Feet	209,500	209,500	209,500	209,500	209,500	209,500	235,206	210,384	210,384	210,384
Capacity (students)	*	*	*	*	*	*	*	*	*	*
Enrollment	60	56	58	53	45	45	42	57	51	52
Burnet Street										
Square Feet	84,460	84,460	84,460	84,460	84,460	84,056	84,999	84,999	84,999	84,999
Capacity (students)	370	370	370	370	370	370	370	347	347	347
Enrollment	292	394	367	348	259	258	234	-	-	-
Camden Street										
Square Feet	161,785	161,785	161,785	161,785	161,785	161,785	169,014	169,014	169,014	169,014
Capacity (students)	991	991	991	991	991	991	991	658	658	658
Enrollment	540	517	488	403	363	390	549	578	578	662
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	176,362	153,613	153,613	153,613
Capacity (students)	901	901	901	901	901	901	901	933	933	933
Enrollment	499	460	493	423	394	349	320	417	439	774
Chancellor Avenue										
Square Feet	93,035	93,035	93,035	93,035	93,035	93,035	80,670	81,199	81,199	81,199
Capacity (students)	614	614	614	614	614	614	614	599	599	599
Enrollment	372	368	348	332	354	357	295	286	302	543
Chancellor Avenue Annex										
Square Feet	46,765	46,765	46,765	46,765	46,765	46,765	40,771	40,813	40,813	40,183
Capacity (students)	*	*	*	*	*	*	*	266	266	266
Enrollment	187	197	203	223	180	173	158	161	185	-
Cleveland										
Square Feet	78,235	78,235	78,235	78,235	78,235	78,550	76,515	77,449	77,449	77,449
Capacity (students)	482	482	482	482	452	452	452	665	665	665
Enrollment	320	309	398	382	337	296	329	445	389	424
Dayton Street										
Square Feet	134,350	134,350	134,350	134,350	134,350	134,350	123,401	123,401	123,401	123,401
Capacity (students)	702	702	702	702	702	702	702	683	683	683
Enrollment	446	412	333	333	342	334	299	-	-	-
Eighteenth Avenue										
Square Feet	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	477	-	-
Enrollment	311	292	331	294	254	246	214	-	-	-

Newark Public Schools
School Building Information
Last Ten Fiscal Years
Unaudited

School Facility	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Elliott Street										
Square Feet	79,975	98,975	98,975	98,975	59,100	59,100	62,724	62,028	62,028	62,028
Capacity (students)	513	513	513	513	583	583	583	471	471	471
Enrollment	656	587	527	506	477	450	462	475	450	457
Fifteenth Avenue										
Square Feet	90,575	90,575	90,575	90,575	90,575	90,575	64,543	72,906	72,906	72,906
Capacity (students)	567	567	567	567	567	567	567	428	428	428
Enrollment	337	340	375	264	306	260	-	-	-	-
First Avenue										
Square Feet	68,980	68,980	68,980	68,980	183,257	183,257	188,424	188,424	188,424	188,424
Capacity (students)	583	583	583	583	722	722	722	830	830	830
Enrollment	859	884	1,070	1,195	1,206	1,206	1,112	1,064	1,117	1,099
Dr. E. Alma Flagg										
Square Feet	75,300	75,300	75,300	75,300	75,300	75,300	75,406	75,406	75,406	75,406
Capacity (students)	405	405	405	405	405	405	405	511	511	511
Enrollment	602	604	547	506	535	539	510	503	493	531
Fourteenth Avenue										
Square Feet	59,265	135,265	135,265	135,265	59,265	59,265	57,964	57,965	57,965	57,965
Capacity (students)	340	340	340	340	340	340	340	280	280	280
Enrollment	194	231	256	210	217	228	251	229	235	248
Franklin										
Square Feet	110,185	110,185	110,185	110,185	110,185	110,185	87,540	87,540	87,540	87,540
Capacity (students)	538	538	538	538	538	538	538	490	490	490
Enrollment	587	542	578	562	568	588	570	617	662	657
George Washington Carver										
Square Feet	209,500	209,500	209,500	209,500	209,500	209,500	235,206	210,384	210,384	210,384
Capacity (students)	1,168	1,168	1,168	1,168	1,168	1,168	1,168	1,026	1,026	1,026
Enrollment	856	733	745	729	680	584	527	525	523	555
Gladys Hillman-Jones										
Square Feet	91,836	91,836	91,836	91,836	91,836	91,836	89,444	89,437	89,437	89,437
Capacity (students)	351	351	351	351	351	351	351	376	376	376
Enrollment	259						-	-	-	153
Dr. William H. Horton										
Square Feet	105,800	105,800	105,800	105,800	105,800	105,800	106,532	104,088	104,088	104,088
Capacity (students)	713	713	713	713	713	713	713	693	693	693
Enrollment	790	826	834	871	832	873	845	788	800	813
Harriet Tubman										
Square Feet	51,095	51,095	51,095	51,095	51,095	51,214	50,652	50,653	50,653	50,653
Capacity (students)	365	365	365	365	365	365	365	351	351	351
Enrollment	278	281	272	287	297	303	279	296	348	356

Newark Public Schools
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School Facility	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Hawkins Street										
Square Feet	79,850	89,350	89,350	89,350	69,600	69,660	69,161	69,161	69,161	69,161
Capacity (students)	494	494	494	494	494	494	494	499	499	499
Enrollment	593	534	528	495	508	498	524	523	588	644
Newark Innovation Academy(Harold Wilson)										
Square Feet	75,300	75,300	75,300	75,300	75,300	75,300	73,346	73,347	73,347	73,347
Capacity (students)	368	368	368	368	368	368	368	409	409	409
Enrollment							437	181	77	141
Hawthorne Avenue										
Square Feet	72,440	101,540	101,540	101,540	72,440	84,392	76,741	77,046	77,046	77,046
Capacity (students)	510	510	510	510	510	510	510	594	594	594
Enrollment	348	371	341	348	397	374	339	339	328	400
John F. Kennedy										
Square Feet	46,180	46,180	46,180	46,180	46,180	46,180	45,806	46,576	46,576	46,576
Capacity (students)	279	279	279	279	279	279	279	187	187	187
Enrollment	116	119	112	117	121	144	172	175	168	181
Lafayette Street										
Square Feet	75,170	75,170	75,170	75,170	75,170	145,530	80,094	82,431	82,431	82,431
Capacity (students)	643	643	643	643	643	643	643	650	650	650
Enrollment	790	822	828	981	956	1,054	1,093	1,118	1,154	1,100
Lincoln										
Square Feet	65,400	74,900	74,900	74,900	65,400	65,400	57,450	57,539	57,539	57,539
Capacity (students)	415	415	415	415	415	415	415	387	387	381
Enrollment	482	444	359	406	407	390	398	416	403	442
Louise A. Spencer (Eagle Academy/Girls' Academy of Newark ES/ Newark Early College)										
Square Feet	196,545	196,545	196,545	196,545	196,545	196,545	191,950	192,189	192,189	192,189
Capacity (students)	1,055	1,055	1,055	1,055	1,055	1,055	1,055	887	887	887
Enrollment	710	685	666	655	665	634	619	658	828	690
Madison Elementary										
Square Feet	92,265	92,265	92,265	92,265	92,265	92,265	82,490	82,543	82,543	82,543
Capacity (students)	715	715	715	715	715	715	715	560	560	560
Enrollment	540	497	483	468	453	419	408	455	436	-
Maple Avenue										
Square Feet	99,905	99,905	99,905	99,905	99,905	99,905	82,351	79,522	79,522	79,522
Capacity (students)	467	467	467	467	467	467	467	320	320	320
Enrollment	572	519	492	442	560	500	466	461	430	-
Martin Luther King Jr.										
Square Feet	113,930	113,930	113,930	113,930	113,980	113,980	118,888	118,888	118,888	118,888
Capacity (students)	650	650	650	650	650	650	650	528	528	528
Enrollment	532	499	482	425	425	419	418	-	-	-

Newark Public Schools
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School Facility	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
McKinley										
Square Feet	157,345	166,845	166,845	166,845	159,230	159,230	154,884	159,793	159,793	159,793
Capacity (students)	1,046	1,046	1,046	1,046	1,046	1,046	1,046	791	791	791
Enrollment	754	958	979	884	909	889	903	902	919	895
Miller Street										
Square Feet	83,855	83,855	83,855	83,855	83,855	83,855	79,224	79,225	79,225	79,225
Capacity (students)	665	665	665	665	665	665	665	563	563	563
Enrollment	515	465	476	481	474	465	453	557	510	518
West High School 9th Grade (Morton Street)										
Square Feet	102,945	102,945	102,945	102,945	102,945	102,945	99,903	99,902	99,902	99,902
Capacity (students)	557	557	557	557	557	557	557	546	546	546
Enrollment	297	278	-	-	-	-	-	-	-	-
Mt. Vernon										
Square Feet	116,565	160,065	160,065	160,065	116,555	116,555	110,290	110,289	110,289	110,289
Capacity (students)	1,024	1,024	1,024	1,024	1,024	1,024	1,024	806	806	806
Enrollment	1,041	1,055	833	722	737	686	666	676	670	671
Rafael Hernandez School										
Square Feet	107,100	107,100	107,100	107,100	107,100	107,100	98,661	112,774	112,774	112,774
Capacity (students)	564	564	564	564	564	564	564	447	447	447
Enrollment	776	744	713	697	694	654	585	604	622	689
Newton Street										
Square Feet	98,930	98,930	98,930	98,930	98,930	98,930	94,693	90,906	90,906	90,906
Capacity (students)	626	626	626	626	626	626	361	507	507	507
Enrollment	464	483	390	374	383	377	366	408	331	
Oliver Street										
Square Feet	93,115	112,115	112,115	112,115	93,115	93,115	94,693	89,294	89,294	89,294
Capacity (students)	612	612	612	612	612	612	612	627	627	627
Enrollment	812	796	796	795	853	871	894	905	962	962
Peshine Avenue										
Square Feet	128,825	128,825	128,825	128,825	128,825	128,825	124,385	125,354	125,354	125,354
Capacity (students)	879	879	879	879	879	879	879	824	824	824
Enrollment	800	770	696	657	571	500	493	572	676	783
Quitman Street										
Square Feet	117,500	117,500	117,500	117,500	117,500	117,500	122,313	122,269	122,269	122,269
Capacity (students)	900	900	900	900	900	900	900	774	774	774
Enrollment	440	431	539	548	508	481	484	541	595	651
Ridge Street- includes Ridge Str ECC										
Square Feet	61,545	137,545	137,545	137,545	55,445	55,445	64,359	64,359	64,359	64,359
Capacity (students)	493	493	493	493	493	493	604	470	470	470
Enrollment	776	804	858	862	597	593	607	596	607	596

Newark Public Schools
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Unaudited

School Facility	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Roberto Clemente										
Square Feet	77,740	87,240	87,240	87,240	77,740	75,279	68,274	70,311	70,311	70,311
Capacity (students)	503	503	503	503	503	503	594	537	537	537
Enrollment	627	622	598	600	587	626	593	584	595	575
Roseville Avenue School										
Square Feet	24,220	24,220	24,220	24,220	24,220	24,220	19,399	14,550	14,550	14,550
Capacity (students)	235	235	235	235	235	235	235	172	172	172
Enrollment	183	187	184	175	169	149	146	156	102	-
Samuel L. Berliner										
Square Feet	38,950	38,950	38,950	38,950	38,950	38,950	38,882	38,882	38,882	38,882
Capacity (students)	84	84	84	84	84	84	84	76	76	76
Enrollment	60	64	54	35	51	43	46	38	-	181
South Street										
Square Feet	35,090	35,090	35,090	35,090	35,090	35,090	30,656	29,510	29,510	29,510
Capacity (students)	296	296	296	296	296	296	296	266	266	266
Enrollment	252	267	289	302	319	319	330	343	358	349
South Seventeenth Street										
Square Feet	84,770	84,770	84,770	84,770	84,770	84,770	87,324	87,359	87,359	87,359
Capacity (students)	578	578	578	578	578	578	578	593	593	593
Enrollment	496	508	529	494	453	458	469	468	463	502
Speedway Avenue (Early Childhood - West)										
Square Feet	35,035	35,035	35,035	35,035	35,035	35,035	137,609	127,530	127,530	127,530
Capacity (students)	283	283	283	283	283	283	600	645	645	645
Enrollment	204	198	209	213	251	401	463	453	588	654
Sussex Avenue										
Square Feet	71,079	71,079	71,079	71,079	71,079	71,089	70,977	71,392	71,392	71,392 *
Capacity (students)	551	551	551	551	551	551	551	432	432	432
Enrollment	414	449	495	492	471	475	434	497	524	511
Thirteenth Avenue										
Square Feet	206,520	206,520	206,520	206,520	206,520	206,520	241,838	202,702	202,702	202,702
Capacity (students)	1,378	1,378	1,378	1,378	1,378	1,378	1,378	912	912	912
Enrollment	679	593	617	637	599	605	650	882	831	797
Ivy Hill (Vailsburg)										
Square Feet	113,230	113,230	113,230	113,230	113,230	113,230	78,694	117,992	117,992	117,992
Capacity (students)	674	674	674	674	674	674	674	544	544	544
Enrollment	483	428	173	535	555	554	559	552	561	548

Newark Public Schools
School Building Information
Last Ten Fiscal Years
Unaudited

School Facility	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Wilson Avenue (including Early Childhood Center)										
Square Feet	82,865	92,365	92,365	82,865	82,865	90,865	92,126	92,591	92,591	92,591
Capacity (students)	294	294	294	294	294	294	294	415	415	415 *
Enrollment	853	831	849	865	836	879	841	928	980	1,031
Newark Vocational High School / Newark Leadership Academy (Former Renaissance Academy)										
Square Feet	157,390	157,390	157,390	157,390	157,390	157,390	155,959	155,959	155,959	155,959
Capacity (students)	357	357	357	357	625	625	625	574	574	574
Enrollment	223	237	615	278	254	336	426	483	503	609
New Park School										
Square Feet					116,792	116,792	115,714	115,715	115,715	115,715
Capacity (students)					600	600	600	640	640	640
Enrollment					671	722	743	795	850	852
Fast Track Success Academy / Newark Hybrid HS										
Square Feet						31,069	31,069	32,163	32,163	32,163
Capacity (students)						250	250	67	67	67
Enrollment						247	238	119	152	122
Early Childhood Academy South (Clinton Ave)										
Square Feet								43,531	43,531	43,531
Capacity (students)								142	142	142
Enrollment							121	255	197	128
Charter School Enrollment										
Square Feet										
Capacity (students)										
Enrollment				4,890	5,558	6,502	7,907	9,759	10,745	13,070

* 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-xxxx

School Facility	Building Area	Project #	Fiscal Year									
			2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010	2008-2009	2007-2008	2006-2007	2005-2006
Abington Avenue	84,836	Various	\$ 149,024	\$ 137,782	\$ 220,366	\$ 166,941	\$ 155,064	\$ 176,937	\$ 178,108	\$ 185,717	\$ 179,428	\$ 182,424
Alexander Street	74,849	Various	131,481	121,562	194,424	160,437	129,032	147,233	148,207	154,539	149,305	151,696
Academy of Vocational Careers (Montgomery Street)		Various					191,730	218,775	220,223	229,631	221,855	225,407
American History High (Warrant Street)	117,509	Various	206,418	190,846	305,236	249,744	109,060	124,443	125,267	130,618	126,195	128,216
Ann Street	111,609	Various	196,054	181,260	289,910	242,990	152,939	174,512	228,527	238,290	230,221	233,907
Arlington Avenue		Various						26,597	26,773	27,917	26,972	
Arts	198,324	Various	348,378	322,097	515,157	420,136	332,043	378,880	381,387	397,680	384,214	415,822
Avon Avenue	92,229	Various	162,010	149,789	239,570	195,243	154,458	176,245	177,412	184,991	178,727	181,588
Audio Visual Library	14,025	Various	24,636	22,778	36,431	31,500	24,397					
Barringer	296,708	Various	521,201	481,882	770,715	636,028	490,561	559,757	563,462	587,533	567,637	694,224
Belmont Runyon	118,936	Various	208,924	193,163	308,943	254,520	192,585	219,750	67,858	70,757	68,361	69,456
Boylan Street	24,083	Various	42,304	39,113	62,557	51,625	40,252	46,234	46,209	46,576	47,322	47,322
Bragaw Avenue	74,240	Various	130,411	120,573	192,842	138,900	115,410	131,689	132,561	138,224	133,543	135,681
Branch Brook	20,542	Various	36,084	33,362	53,359	46,881	33,204	37,888	76,201	79,457	76,766	77,995
Broadway		Various				410,183	343,042	391,430	394,021	410,854	396,941	505,083
Bruce Street w/ GW Carver		Various							399,503	416,570	402,464	503,092
Burnet Street	84,999	Various	149,310	138,046	220,789	182,205	139,551	160,001	161,060	167,940	162,253	162,752
Camden Middle	153,613	Various	269,838	249,482	399,018	378,053	283,731	323,753	325,896	339,818	328,311	357,243
Camden Street	169,014	Various	296,892	274,495	439,023	362,301	268,598	306,485	308,514	321,694	310,800	340,727
Central	261,361	Various	459,110	424,475	678,899	560,258	431,656	492,543	395,432	412,325	398,362	440,378
Chancellor Avenue	81,199	Various	142,635	131,875	210,919	172,926	154,458	176,245	177,412	184,991	178,727	181,588
Chancellor Avenue Annex	40,813	Various	71,693	66,284	106,014	87,397	77,640	88,592	89,178	92,988	89,839	88,864
Cleveland	77,449	Various	136,048	125,784	201,178	164,019	130,410	148,208	149,189	155,563	150,295	152,702
Clinton Avenue	43,531	Various	76,467	70,698	113,074	93,316	72,336	82,539	83,085	86,635	83,701	85,042
Dayton Street	123,401	Various	216,768	200,415	320,541	264,524	223,050	254,512	256,197	267,142	258,096	293,754
Dr. E. Alma Flagg	75,406	Various	132,459	122,466	195,871	161,642	125,014	142,648	143,592	149,727	144,656	144,844
Dr. William H. Horton	104,088	Various	182,842	169,049	270,374	228,364	175,651	200,427	201,754	210,373	203,249	203,513
East Side	302,353	Various	531,117	491,050	785,378	654,706	374,545	427,376	430,205	448,584	433,393	464,717
Early Childhood Academy	38,131	Various	66,981	61,928	99,047							
Eighteenth Avenue	91,215	Various		236,936		219,378	159,879	182,430	183,638	191,483	184,999	198,125
Elliott Street	62,028	Various	108,959	100,739	161,121	134,456	98,119	111,959	188,739	159,022	153,637	160,102
Fast Track Academy	32,163	Various	56,498	52,236	83,545	66,600						
Fifteenth Avenue	72,906	Various	128,067	118,406	189,377	138,355	150,374	171,585	172,721	180,100	174,001	177,690
First Avenue	188,424	Various	330,988	306,018	489,442	403,909	304,246	347,162	131,541	137,160	132,515	132,687
Fourteenth Avenue	57,965	Various	101,822	94,141	150,567	124,253	98,393	112,271	257,942	117,843	113,852	117,031
Franklin	87,540	Various	153,774	142,173	227,390	187,652	182,931	208,734	210,116	219,092	211,673	215,122
George Washington Carver	210,384	Various	369,563	341,683	546,484	504,192	347,815	396,876	399,503	416,570	402,464	478,000
Gladys Hillman-Jones	89,437	Various	157,106	145,254	232,317	191,734	152,468	173,974	175,126	182,607	176,423	181,670
Harold Wilson		Various					125,014	142,648	143,592	149,727	144,656	152,973
Harriet Tubman	50,653	Various	88,978	82,265	131,574	108,578	85,026	97,020	97,435	101,597	98,157	99,728
Hawkins Street	69,161	Various	121,489	112,324	179,649	148,255	115,651	131,964	170,385	158,774	153,397	153,596
Hawthorne Avenue	77,046	Various	135,340	125,130	200,131	164,503	140,109	159,872	193,630	144,040	139,162	139,343
Ivy Hill (formerly Valisburg)	117,992	Various	207,266	191,630	306,491	168,690	187,986					
Innovative Academy	73,347	Various	128,842	119,122	190,523	157,226						
John F. Kennedy	46,576	Various	81,816	75,644	120,984	98,191	76,669	87,483	88,062	91,824	88,715	90,135
Lafayette Street	82,431	Various	144,799	133,876	214,119	171,691	241,611	275,692	161,460	149,468	144,407	214,594

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									
			2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010	2008-2009	2007-2008	2006-2007	2005-2006
Lincoln	57,539	Various	\$ 101,074	\$ 93,449	\$ 149,461	\$ 123,151	\$ 108,578	\$ 123,894	\$ 142,830	\$ 130,041	\$ 125,638	\$ 125,801
Louise A. Spencer	192,189	Various	337,601	312,133	499,221	411,467	326,307	372,334	374,799	390,811	377,576	407,064
Luis Munoz Marin w/ Broadway	191,351	Various	336,129	310,772	497,045	410,183			394,021	410,854	396,941	497,264
Madison Elementary	82,543	Various	144,996	134,058	214,410	176,827	153,187	174,787	175,944	183,460	177,247	177,477
Malcolm X Shabazz High	313,585	Various	550,847	509,291	814,554	678,208	547,257	624,450	628,584	655,437	633,242	811,645
Maple Avenue, including annex	79,522	Various	139,689	129,151	206,563	176,529	149,262	170,316	175,448	178,767	172,713	173,532
Martin Luther King Jr.	118,888	Various	208,840	193,085	308,818	254,850	375,585	215,829	217,257	226,539	218,867	243,499
Mary Wheeler Willis	30,100	Various	52,874	48,885	78,186	64,523	49,806					
McKinley	159,793	Various	280,694	259,519	415,071	332,012	264,356	301,645	318,163	312,865	302,271	382,908
Miller Street	79,225	Various	139,167	128,669	205,791	169,826	139,217	158,855	159,906	166,738	161,091	161,352
Morton Street	99,902	Various	175,489	162,250	259,501	214,154	170,911	195,019	196,310	204,696	197,764	200,931
Mt. Vernon	110,289	Various	193,735	179,120	286,482	236,419	193,507	220,820	305,234	231,778	223,929	233,871
NJ Regional Day School-Newark	21,714	Various	38,143	35,266	56,403	46,546	23,243	26,522	26,697	27,838	26,895	
Newark Vocational West Kinney	155,959	Various	273,959	253,292	405,112	334,316	261,301	298,159	300,133	312,955	302,357	332,890
Newton Street	90,906	Various	159,686	147,640	236,133	194,992	164,245	187,413	188,653	196,713	190,051	193,095
Oliver Street	89,294	Various	156,855	145,022	231,946	202,986	157,911	176,397	213,796	185,150	178,880	241,744
Park School	115,715	Various	203,266	187,932	300,576	248,046	193,900					
Parker Street Warehouse	20,000	Various	35,132	32,482	51,951	42,872	33,204					
Pathway Academy	30,000	Various	52,698	48,723	77,927	64,309	49,806					
Peshine Avenue	125,354	Various	220,198	203,587	325,614	266,634	213,877	244,046	245,661	256,156	247,482	273,374
Quitman Street	122,269	Various	214,779	198,576	317,600	262,192	195,075	222,592	224,065	233,637	225,726	229,340
Rafael Hernandez School	112,774	Various	198,100	183,156	292,937	211,491	177,809	202,890	204,233	212,958	205,746	220,371
Renaissance Academy		Various					34,034					
Ridge Street	64,359	Various	113,054	104,525	167,176	137,961	92,050	105,035	262,290	122,376	118,232	134,368
Roberto Clemente	70,311	Various	123,509	114,192	182,637	146,353	124,979	142,608	166,361	154,578	149,344	151,736
Roseville Avenue School	14,550	Various	25,559	23,631	37,794	41,584	40,210	45,882	46,186	48,159	46,528	47,274
Samuel L. Berliner	38,882	Various	68,301	63,148	100,998	83,348	64,665	73,787	74,275	77,448	74,826	76,024
Science High	275,743	Various	484,373	447,832	716,257	587,049	456,560	520,959	114,416	119,304	115,264	116,204
South Seventeenth Street	87,359	Various	153,456	141,879	226,920	187,189	140,737	160,588	161,651	168,557	162,849	165,456
South Street	29,510	Various	51,838	47,927	76,654	65,715	58,257	66,474	66,915	69,773	67,410	68,490
Speedway Avenue	127,530	Various	224,021	207,121	331,266	294,981	255,094	291,076	66,810	69,664	67,305	68,382
Sussex Avenue	71,392	Various	125,408	115,947	185,445	152,147	118,023	134,652	135,543	141,334	136,548	139,634
Technology High	172,163	Various	302,423	279,609	447,203	361,592	248,402	283,440	285,316	297,505	287,430	314,254
Thirteenth Avenue	202,702	Various	356,069	329,207	526,529	518,408	342,868	391,231	393,821	410,645	396,739	471,721
University High	147,869	Various	259,748	240,153	384,098	316,974	247,397	282,294	284,162	296,302	286,268	311,478
Untermann Stadium & Fieldhouse	3,600	Various	6,324	5,847	9,351	7,717	5,977					
Vailsburg Middle School		Various							215,923	225,147	217,523	221,006
Warehouse Motor Pool	50,000	Various	87,831	81,205	129,878	107,181	63,729					
Weequahic	220,995	Various	388,202	358,917	574,046	399,890	309,008	352,595	354,929	370,091	357,559	387,789
West Side High	145,501	Various	255,589	236,307	377,947	311,641	241,155	275,171	315,131	328,593	317,466	346,058
William H. Brown Academy	95,494	Various	167,746	155,091	248,051	204,703			202,183	210,820	203,681	206,943
Wilson Avenue	92,591	Various	162,646	150,376	240,510	197,482	150,856	172,134	158,018	164,769	159,189	161,739
Grand Total	8,501,978		\$ 14,774,438	\$ 13,659,867	\$ 22,084,347	\$ 18,546,950	\$ 14,329,053	\$ 15,426,957	\$ 16,256,812	\$ 16,330,532	\$ 15,777,522	\$ 17,273,547

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, 2015

(Unaudited)

	<u>Coverage</u>	<u>Deductible</u>
School Policies		
All Risk Property - (Travelers Insurance Co.)		
Buildings and Contents (All Locations)	\$1,752,834,293	
Limits of Liability	\$300,000,000	\$ 100,000
EDP Equipment, Media, Extra Expense, and Other Miscellaneous Property	14,000,000	100,000
Flood and Earthquake	5,000,000	100,000
Boiler and Machinery - AIG Insurance Co.	100,000,000	100,000
Excess Liability Insurance		
UNDERWRITERS AT LLOYD'S, LONDON		
Per Occurrence	10,000,000	
Per Aggregate	10,000,000	
Excess General Liability		500,000
Excess Automobile Liability		1,000,000
Excess Workers' Compensation		500,000
Commercial Automobile Insurance - HDI-Gerling America		
Auto Liability	1,000,000	
Comprehensive	Actual Cash Value	1,000
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 (effective May 1, 2014)	3,000,000	
Student Accident and Athletic (Full Excess) -		
Gerber Life Insurance Company:		
Gerber Benefit Life	25,000	
Life Benefit	5,000	
Dismemberment	25,000	
Dental	10,000	

Source: District records

Single Audit Section

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, New Jersey (the "District") as of and for the year ended June 30, 2015, 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 21, 2015.

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.

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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.

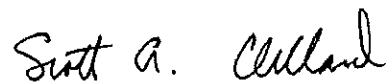
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not 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 from 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

Licensed Public School Accountant

No. 1049


WISS & COMPANY, LLP

December 21, 2015
Iselin, New Jersey



Report on Compliance For Each Major Federal and State Program and
Report on Internal Control Over Compliance Required by OMB Circular
A-133 and New Jersey OMB 15-08

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 Compliance Supplement* and the *New Jersey State Aid/Grant Compliance Supplement* that could have a direct and material effect on each of the District's major federal and state programs for the year ended June 30, 2015. 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 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

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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 of the District's compliance.

Basis for Qualified Opinion on Head Start Program

As described in the accompanying schedule of findings and questioned costs, the District did not comply with requirements regarding CFDA 93.600 Head Start as described in finding number 2015-001 for Allowable Costs. Compliance with such requirements is necessary, in our opinion, for the District to comply with the requirements applicable to that program.

Qualified Opinion on Head Start Program

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the Head Start Program for the year ended June 30, 2015.

Unmodified Opinion on Each of the Other Major Federal and State Programs

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its other major federal and state programs identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended June 30, 2015.

Other Matter

The District's response to the noncompliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The District's response was not subject to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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 15-08, 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.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or may exist that were not identified. However, as discussed below, we identified a deficiency in internal control over compliance that we consider to be a material weakness.

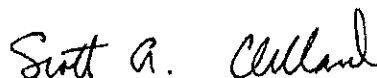
A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement 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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2015-001 to be a material weakness.

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal or state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

The District's response to the internal control over compliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The District's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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 15-08. Accordingly, this report is not suitable for any other purpose.



Scott A. Clelland
Licensed Public School Accountant
No. 1049



WISS & COMPANY, LLP

December 21, 2015
Iselin, New Jersey

Newark Public Schools
Schedule of Expenditures of Federal Awards
Year ended June 30, 2015

Federal Grantor/Pass-Through Grantor Program Title	CFDA Number	Grant Period	Award Amount	June 30, 2014				June 30, 2015					
				(Accounts Receivable)	Unearned Revenue	Due to Grantor	Adjustments	Carryover Amount	Cash Received	Budgetary Expenditures	Repayment of Prior Years Balances	(Accounts Receivable)	Unearned Revenue
U.S. Department of Health and Human Services													
Pass-Through State Department of Education													
General Fund:													
Medicaid Assistance Program - SEMI	93.778	07/01/14-06/30/15	\$ 1,840,837					\$ 1,449,383	\$ (1,840,838)		\$ (391,455)		
Medicaid Assistance Program - SEMI	93.778	07/01/13-06/30/14	5,250,327	\$ (3,363,290)				3,363,290					
ARRA - Medicaid Assistance Program - SEMI	93.778	10/1/2008-12/31/2010	802,348					802,348	(802,348)				
Total U.S. Department of Health and Human Services Pass-Through State Department of Education				(3,363,290)				5,615,021	(2,643,186)		(391,455)		
Total General Fund				(3,363,290)				5,615,021	(2,643,186)		(391,455)		
U.S. Department of Agriculture													
Pass-Through State Department of Education													
Special Revenue Fund:													
Child And Adult Care Food Program	10.558	07/01/13-06/30/14	1,800,000		\$ 320,955		\$ 379,403	2,355,641	(3,019,187)		\$ 36,812		
Total U.S. Department of Agriculture Pass-Through State Department of Education					320,955		379,403	2,355,641	(3,019,187)		36,812		
U.S. Department of Homeland Security													
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	(167,499)							(167,499)		
Total U.S. Department of Homeland Security-Through State Department of Education				(167,499)							(167,499)		
U.S. Department of Health and Human Services:													
Head Start													
Head Start	93.600	07/01/14-06/30/15	7,436,738					5,384,331	(7,173,518)		(1,789,187)		
Total U.S. Department of Health and Human Services								5,384,331	(7,173,518)		(1,789,187)		
U.S. Department of Education													
Pass-Through State Department of Education													
Special Revenue Fund:													
Title I Part A	84.010A	07/01/14-06/30/15	24,245,304				\$ (5,220,862)	22,952,700	(20,749,400)		(3,017,562)		
Title I Part A	84.010A	07/01/13-06/30/14	22,753,398	(4,139,981)			(72,361)	5,220,862	4,502,332	(6,672,444)	(1,161,593)		
Title I - High Performing Reward	84.010A	07/01/14-06/30/15	188,876				(30)	118,876	(118,846)				
Subtotal Title I Part A				(4,139,981)			(72,391)	27,573,908	(27,540,690)		(4,179,154)		
Title I SIA Part A	84.010A	09/01/12-08/31/13	1,493,436	(76,721)			44,047	553,822	(873,398)		(352,250)		
Subtotal Title I - SIA Part A				(76,721)			44,047	553,822	(873,398)		(352,250)		
Title I SIA Part G	84.377	09/01/09-08/31/10	1,300,000		88,849							88,849	
Subtotal Title I - SIA - Part G					88,849							88,849	
Title IIA	84.367A	07/01/14-06/30/15	4,554,304				(860,916)	4,780,051	(3,921,053)		(1,918)		
Title IIA	84.367A	07/01/13-06/30/14	4,526,484	(172,284)			3,014	860,916	211,168	(902,814)			
Subtotal Title IIA				(172,284)			3,014	4,991,219	(4,823,867)		(1,918)		
Title III	84.365A	07/01/14-06/30/15	815,191				(765,453)	1,111,746	(418,041)		(71,748)		
Title III	84.365A	07/01/13-06/30/14	1,167,481	(269,283)			5,956	765,453	263,330	(1,162,163)	(396,706)		
Subtotal Title III				(269,283)			5,956	1,375,076	(1,580,203)		(468,454)		
Title III Immigrant	84.365A	07/01/14-06/30/15	272,534					61,474	(272,534)		(211,060)		
Title III Immigrant	84.365A	09/01/12-08/31/13	487,522	(133,715)			55,694	78,021			(211,060)		
Subtotal Title III Immigrant				(133,715)			55,694	139,495	(272,534)		(211,060)		

See accompanying notes to schedule of expenditures of federal awards and state financial assistance.

Newest Public Schools
Schedule of Expenditures of Federal Awards
Year ended June 30, 2015

CFDA Number	Grant Period	Award Amount	(Accounts Receivable)	Unexpended Revenue	Due to Grantor	Adjustments	Carryover Amount	Cash Received	Budgetary Expenditures	Repayment of Prior Years Balances	(Accounts Receivable)	Unearned Revenue	Due to Grantor
Federal Grants/Pass-Through Grantor Program Title													
Title IV													
Subtotal Title IV													
84-186	09/01/10-08/31/11	\$ 137,822			\$ 100,302								\$ 100,302
IDEA, Part B													
84-027	09/01/14-08/31/15	9,818,933						\$ 6,816,162	(2,001,177)				\$ (184,955)
84-027	09/01/13-08/31/14	9,372,389	(2,064,209)			233,549		1,831,772	(2,116,228)				(2,315,116)
Subtotal IDEA, Part B													
84-173	09/01/14-08/31/15	246,323						137,547	(156,635)				(19,088)
84-173	07/01/13-06/30/14	247,746	(17,189)					17,247	(59,201)				(58,143)
Subtotal IDEA, Preschool													
84-084	07/01/14-06/30/15	371,137						384,478	(500,737)				(500,737)
84-084	07/01/13-06/30/14	568,695	(449,930)			65,362	80	384,478					
84-048	07/01/11-06/30/12	696,550	(449,930)				(80)						
Subtotal Perkins Occupational													
84-287C	09/01/12-08/31/13	569,482	(253,950)					278,429	(13,619)				
Subtotal 21st Century Community Learning Centers													
84-388	09/01/14-08/31/15	468,021						278,439	(13,618)				
84-388	09/01/13-08/31/14	5,953,435	(2,492,948)			103,819		1,778,861	(489,327)				(489,327)
84-388	09/01/12-08/31/13	13,514,437	(772,780)			5,397	79,516	735,807	(425,731)	(10,381)			(1,046,380)
84-388	09/01/11-08/31/12	13,672,497					(79,516)						
Subtotal School Improvement Grants													
Acts in Education Model Development													
84-351c	07/01/13-06/30/14	340,227	(198,298)			(47,547)	(133,667)	479,441	(99,929)				
84-351c	07/01/11-06/30/14	467,870	(59,504)				133,667		(74,163)				
Subtotal Acts in Education Model Development													
Education Technology Improvement Grant													
84-ETI	11/01/12-10/31/13	200,000		4,501					(282)				4,218
Race to the Top													
84-13A	07/01/12-06/30/15	2,038,932	(529,781)			5,292		752,312	(566,084)				
Project School Emergency Response to Violence (Project Serve)													
84-ERN	10/29/13-06/30/14	74,538	(64,485)			5,450		59,035					
Jobs For American Graduates													
84-JAG	09/01/11-08/31/13	116,500	(105,825)			8,687		100,303	(3,164)				
Total U.S. Department of Education/Pass-Through State Department of Education													
Total Special Revenue Fund													
Total													

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, 2015

Federal Grantor/Pass-Through Grantor Program Title	CFDA Number	Grant Period	Award Amount	June 30, 2014		Due to Grantor	Adjustments	Carryover Amount	Cash Received	Budgetary Expenditures	Repayment of Prior Years Balance	June 30, 2015	
				(Accounts Receivable)	Unearned Revenue							(Accounts Receivable)	Unearned Revenue
U.S. Department of Agriculture Pass-through State Department of Education:													
Enterprise Fund:													
Fresh Fruit and Vegetable Program	10.582	07/01/14-06/30/15	\$ 259,193						\$ 213,814	(259,193)		\$ (45,379)	\$
Fresh Fruit and Vegetable Program	10.582	07/01/13-06/30/14	352,774	(172,132)					171,132			(45,379)	
Subtotal Fresh Fruit and Vegetable Program									390,946	(259,193)			
Food Donation Program (NC)	10.535	07/01/14-06/30/15	1,714,165		3,799				1,714,165	(1,691,123)		\$ 23,042	
Food Donation Program (NC)	10.535	07/01/13-06/30/14	1,356,355	(177,132)	3,799				1,714,165	(1,694,922)			23,042
Subtotal Food Donation Program													23,042
National School Breakfast Program	10.533	07/01/14-06/30/15	6,053,309						4,847,109	(6,053,309)	(1,208,200)		
National School Breakfast Program	10.533	07/01/13-06/30/14	6,519,990	(1,389,247)					1,389,247			(1,208,200)	
Subtotal National School Breakfast Program									6,236,356	(6,053,309)			
After-School Snack Program For Children	10.000	07/01/14-06/30/15	52,635						38,586	(52,635)			
After-School Snack Program For Children									38,586	(52,635)		(14,049)	
Subtotal After-School Snack Program For Children									487,807	(487,807)			
Summer Food Service Program For Children	10.559	07/01/14-06/30/15	487,807						487,807	(487,807)			
Subtotal Summer Food Service Program For Children									4,956	(4,956)			
School Breakfast Program Expansion	10.579	07/01/14-06/30/15	45,202						22,601				22,601
Subtotal School Breakfast Program Expansion									22,601				22,601
Equipment Assistance Grant													
Subtotal Equipment Assistance Grant													
National School Lunch Program	10.555	07/01/14-06/30/15	10,577,720						8,382,755	(10,577,720)	(1,994,965)		
National School Lunch Program	10.555	07/01/13-06/30/14	11,514,738	(3,318,199)					2,318,199			(1,994,965)	
Subtotal National School Lunch Program									10,900,954	(10,577,720)			
Total Enterprise Fund				(3,384,578)	3,799				19,796,371	(19,122,542)		(3,262,533)	45,643
Total Expenditures of Federal Awards				(19,216,241)	497,620	100,659	784,871		\$ 81,156,278	\$ (79,745,242)	\$ (10,381)	(15,256,577)	\$ 223,462
													\$ 100,519

(NC) - net cash expenditures

See accompanying notes to schedules of expenditures of federal awards and state financial assistance.

Network Public Schools
Schedule of Expenditures of State Financial Assistance
Year ended June 30, 2015

State Grant Account #	State Grant Account #	Grant Period	Award Amount	(Accounts Receivable)	Unearned Revenue	Due to Grantor	Adjustments/Carryover	Cash Received	Budgetary Expenditures	Repayment of Prior Years Balances	Memo			
											(Accounts Receivable)	Unearned Revenue	Due to Grantor	Budgetary Receivable
											Balance at June 30, 2015			
14-095-034-5120-089	14-095-034-5120-089	07/01/13-06/30/14	\$ 28,180,824	\$ (2,796,578)				\$ 2,796,578	\$ (28,180,824)			\$	\$ (28,180,824)	
14-095-034-5120-089	14-095-034-5120-089	07/01/13-06/30/14	28,180,824					28,180,824	28,180,824					
14-095-034-5120-078	14-095-034-5120-078	07/01/13-06/30/14	64,031,995	(64,031,995)				64,031,995	64,031,995					
15-100-034-5120-078	15-100-034-5120-078	07/01/14-06/30/15	645,243,822					581,181,364	645,243,822					
14-095-034-5120-084	14-095-034-5120-084	07/01/13-06/30/14	19,309,359	(19,162,011)				1,916,201	19,309,359					
14-095-034-5120-084	14-095-034-5120-084	07/01/14-06/30/15	19,309,359					17,999,246	19,309,359					
14-095-034-5120-085	14-095-034-5120-085	07/01/13-06/30/14	13,306,175	(1,471,382)				1,471,382	13,306,175					
14-095-034-5120-085	14-095-034-5120-085	07/01/14-06/30/15	13,306,175					11,824,093	13,306,175					
14-095-034-5120-085	14-095-034-5120-085	07/01/14-06/30/15	1,520,789					1,520,789	1,520,789					
14-095-034-5120-014	14-095-034-5120-014	07/01/13-06/30/14	6,754,710	(670,316)				670,316	6,754,710					
14-095-034-5120-014	14-095-034-5120-014	07/01/14-06/30/15	6,754,710					6,084,015	6,754,710					
14-095-034-5120-098	14-095-034-5120-098	07/01/13-06/30/14	477,920					430,470	477,920					
14-095-034-5120-097	14-095-034-5120-097	07/01/13-06/30/14	477,920					430,470	477,920					
14-100-034-5120-473	14-100-034-5120-473	07/01/13-06/30/14	1,979,466	(1,979,466)				1,979,466	1,979,466					
15-100-034-5120-473	15-100-034-5120-473	07/01/14-06/30/15	1,688,955						1,688,955					
Net Available	Net Available		127,952	(127,952)				127,952						
Additional Non Public Transportation Aid (Aid in Lieu)	Additional Non Public Transportation Aid (Aid in Lieu)		132,588						132,588					
T.P.A.E. Social Security Aid	T.P.A.E. Social Security Aid		23,354,474	(1,384,305)				1,384,305	23,354,474					
T.P.A.E. Social Security Aid	T.P.A.E. Social Security Aid		21,810,978					15,593,588	21,810,978					
On Behalf TPAE Pension and Medical	On Behalf TPAE Pension and Medical		45,947,330					45,947,330	45,947,330					
Total General Fund	Total General Fund		493,947,330	(74,378,195)				781,121,237	493,947,330					
											Balance at June 30, 2015			
											Total			
											Total			

Special Revenue Fund

Non-Public Services	Chapter 192, Auxiliary Services	Complementary Ed FY 14	Complementary Ed FY 15	English as a Second Language FY 14	English as a Second Language FY 15	Home Instruction FY 14	Home Instruction FY 15	Chapter 193, Handicapped Services	Supplemental Instruction FY 14	Supplemental Instruction FY 15	Examination & Classification FY 14	Examination & Classification FY 15	Connective Speech FY 14	Connective Speech FY 15	Memo			
															(Accounts Receivable)	Unearned Revenue	Due to Grantor	Budgetary Receivable
14-100-034-5120-067	14-100-034-5120-067	07/01/13-06/30/14	867,964															
15-100-034-5120-067	15-100-034-5120-067	07/01/14-06/30/15	593,442															
14-100-034-5120-067	14-100-034-5120-067	07/01/13-06/30/14	125,698															
15-100-034-5120-067	15-100-034-5120-067	07/01/14-06/30/15	137,625															
14-100-034-5120-067	14-100-034-5120-067	07/01/13-06/30/14	10,475	(10,475)														
15-100-034-5120-067	15-100-034-5120-067	07/01/14-06/30/15	990															
14-100-034-5120-066	14-100-034-5120-066	07/01/13-06/30/14	112,402															
15-100-034-5120-066	15-100-034-5120-066	07/01/14-06/30/15	137,223															
14-100-034-5120-066	14-100-034-5120-066	07/01/13-06/30/14	137,462															
15-100-034-5120-066	15-100-034-5120-066	07/01/14-06/30/15	226,683															
14-100-034-5120-066	14-100-034-5120-066	07/01/13-06/30/14	49,216															
15-100-034-5120-066	15-100-034-5120-066	07/01/14-06/30/15	45,059															
											Balance at June 30, 2015							
											Total							
											Total							

See accompanying notes to schedules of expenditures of federal awards and state financial assistance.

Network Public Schools
Schedule of Expenditures of State Financial Assistance
Year ended June 30, 2015

State Grantor/Program Title	State Grant Account #	Grant Period	Balance at June 30, 2014			Due to Grantor	Repayment of Prior Years Balances	Balance at June 30, 2015			Commutative Total
			Award Amount	(Accounts Receivable)	Unearned Revenue			(Accounts Receivable)	Unearned Revenue	Due to Grantor	
Nursing Services FY 14	14-100-034-5120-070	07/01/13-06/30/14	\$ 211,914		\$ 5,171	\$	\$ (5,171)		\$ 60,201	\$	\$ (216,951)
Nursing Services FY 15	15-100-034-5120-070	07/01/14-06/30/15	277,152								
Non-public Textbooks Aid FY 12	13-100-034-5120-064	07/01/11-06/30/12	163,260		2,374		(2,374)				
Non-public Textbooks Aid FY 13	13-100-034-5120-064	07/01/12-06/30/13	178,176		5,509		(5,509)				
Non-public Textbooks Aid FY 14	14-100-034-5120-064	07/01/13-06/30/14	148,973		4,728		(4,728)				
Non-public Textbooks Aid FY 15	15-100-034-5120-064	07/01/14-06/30/15	171,770						47,519		(124,251)
Non-public Technology Aid FY 13	13-100-034-5120-XXXX	07/01/12-06/30/13	65,759		500		(500)				
Non-public Technology Aid FY 14	14-100-034-5120-XXXX	07/01/13-06/30/14	56,260		10,397		(10,397)				
Non-public Technology Aid FY 15	15-100-034-5120-XXXX	07/01/14-06/30/15	92,256						26,532		(63,724)
Preschool Education Aid FY 13	13-100-034-5120-023	07/01/12-06/30/13	84,996,191		\$ 4,810,620		(4,810,620)				
Preschool Education Aid FY 14	14-100-034-5120-023	07/01/13-06/30/14	88,188,968		8,818,897		(8,818,897)		\$ 7,445,106		(85,841,932)
Preschool Education Aid FY 15	15-100-034-5120-023	07/01/14-06/30/15	83,841,932		1,409,621		(1,409,621)		4,409,488		(88,841,932)
PARCC Assessment	15-100-034-5088-049-1530-0680	07/01/14-06/30/15	40,000						\$ (40,000)		(40,000)
Pipeline Project	Not Available	Indefinite	673,831						673,831		(249,168)
Brighting the Device Gap	15-ER0-110	07/01/14-06/30/15	249,500								(249,168)
Total Special Revenue Fund					169,758	923,797	912,229	912,229	14,116,862	705,991	(8,883,278)
Capital Projects Fund					8,471,843				12,520,425		(18,782,519)
Schools Development Authority											(18,782,519)
Total Capital Projects Fund											(18,782,519)
Enterprise Funds:											(225,062)
National School Lunch Program (State Share)	14-100-010-3330-023	07/01/13-06/30/14	229,656		59,469		(59,469)				(225,062)
National School Lunch Program (State Share)	15-100-010-3330-023	07/01/14-06/30/15	225,062								(225,062)
Total Enterprise Funds											(225,062)
Total Expenditures of State Financial Assistance					169,758	923,797	876,182,051	(877,863,822)	14,116,862	705,991	(889,362,762)
State Financial Assistance Not Subject to Single Audit Determination:											(43,847,330)
On-Budget TAFI Pension and Medical	492-034-0092-001006007	07/01/14-06/30/15	43,947,330								(43,847,330)
Total State Financial Assistance Subject to Single Audit Determination					169,758	923,797	882,224,121	(883,916,462)	14,116,862	705,991	(79,898,273)
											(845,418,432)

See accompanying notes to schedules 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, 2015

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* and New Jersey OMB Circular 15-08, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*. 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, 2015

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.

For GAAP purposes, those payments are not recognized until the subsequent year due to the state deferral and recording of the last 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. As a result, the federal and state accounts receivable balances in the special revenue fund on the budgetary basis differ from GAAP basis as follows:

	Accounts Receivable	Budgetary Basis	Less Encumbrances	GAAP Basis
Federal	\$	<u>12,102,529</u>	\$	<u>2,772,181</u>
State		<u>40,990</u>		<u>990</u>
				<u>\$ 9,330,348</u>
				<u>40,000</u>

The special revenue fund also recognizes the last state aid payments in the current budget year, consistent with N.J.S.A. 18A:22-4.2.

The net adjustment to reconcile from the budgetary basis to the GAAP basis is \$128,623 for the general fund and \$4,403,793 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).

Newark Public Schools
Notes to Schedules of Expenditures of
Federal Awards and State Financial Assistance
Year Ended June 30, 2015

3. Relationship to Basic Financial Statements (continued)

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	\$ 2,643,186	\$ 782,722,747	\$ 785,365,933
Special Revenue Fund	55,488,147	84,612,155	140,100,302
Capital Projects Fund		50,632,503	50,632,503
Food Service Fund	19,132,542	225,062	19,357,604
Total financial award revenues	\$ 77,263,875	\$ 918,192,467	\$ 995,456,342

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 year encumbrances and accounts receivable.

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 15-08 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, 2015 amounted to \$43,351,924 and total expended from inception through June 30, 2015 amounted to \$744,776,472.

Newark Public Schools
Notes to Schedules of Expenditures of
Federal Awards and State Financial Assistance
Year Ended June 30, 2015

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	\$ 17,510,110
Title IIA	<u>4,375,990</u>
Total	<u>\$ 21,886,100</u>

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 \$21,810,978 for the year ended June 30, 2015.

The post retirement pension and medical benefits received on-behalf of the District for the year ended June 30, 2015 amount to \$43,947,330. 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 15-08. However, they are required to be 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, 2015

Financial Statement Section

Type of auditors' report issued:	<u>Unmodified</u>		
Internal control over financial reporting:			
Material weakness(es) identified?	<u> </u>	Yes <u> X </u>	No
Significant deficiency(ies) identified?	<u> </u>	Yes <u> X </u>	None Reported
Noncompliance material to financial statements noted?	<u> </u>	Yes <u> X </u>	No

Federal Awards Section

Dollar threshold used to distinguish between Type A and Type B programs:	<u>\$2,362,360</u>		
Auditee qualified as low-risk auditee?	<u> </u>	Yes <u> X </u>	No
Type of auditors' report issued on compliance for major federal programs:	<u>Qualified</u>		
Internal control over major programs:			
Material weakness(es) identified?	<u> X </u>	Yes <u> </u>	No
Significant deficiency(ies) identified?	<u> </u>	Yes <u> X </u>	None Reported
Any audit findings disclosed that are required to be reported in accordance with OMB Circular A-133 (Section .510(a))?	<u> X </u>	Yes <u> </u>	No

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
93.600	Head Start Program
10.553, 10.555, 10.559	Child Nutrition Cluster
84.010A	Title I, Part A/ Title I SIA, Part A
84.388	ARRA School Improvement Grants (SIG)

Newark Public Schools

Schedule of Findings and Questioned Costs (Continued)

Year ended June 30, 2015

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, 2015

Part III– Schedule of Federal Awards and State Financial Assistance

Findings and Questioned Costs

Material Weakness in Internal Control/Instance of Non-Compliance – Allowable Costs
2015-001

Federal Programs

United States Department of Health and Human Services
Head Start Program (CFDA #93.600)

State Programs

None

Criteria: In accordance with Federal OMB Circular A-133 and the OMB Compliance Supplement, 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 Head Start Program, we identified the District used predetermined allocations based on an original budget for personnel costs charged to the program. Specifically, the District calculated program expenditures to this Federal grant based on predetermined allocations of time rather than on actual time spent on this Federal program and did not adjust the allocations on a monthly basis based on actual enrollment by classroom.

Questioned Costs: Because the District used predetermined percentages to allocate personnel costs, we were unable to quantify any questioned costs related to personnel costs charged to the Head Start grant. Although the allowable percentage may not be significantly different from the percentages used, information was not provided to determine the actual allocation.

Newark Public Schools

Schedule of Findings and Questioned Costs (Continued)

Year ended June 30, 2015

Part III— Schedule of Federal Awards and State Financial Assistance

Findings and Questioned Costs

Context: During our testing of Federal grant compliance, we selected a sample of payroll and non-payroll related charges, based on the composition of the types of expenditures charged to each major program. For each payroll related charge selected, we requested the District to provide us with support of the payroll charge to the grant. Per Attachment B to OMB Circular A-87, *Selected Items of Cost*, Paragraph 8.h.(4) requires personnel activity reports or equivalent documentation for employees that work on multiple activities. Additionally, Paragraph 8.h.(5) lists the required elements for personnel activity reports which includes reflecting an after-the-fact distribution of the actual activity of each employee, accounting for the total activity for which each employee is compensated, monthly preparation that coincides with one or more pay period, and employee signature. The appendix also specifies that budget estimates or other distribution percentages determined before the services are performed do not qualify as support for charges to a Federal award. The support the District provided did not meet the requirements listed above. Instead, the District required that all employees submit monthly timesheets, and allocated the costs using budgeted enrollment ratios, regardless of actual enrollment at the employee's individual location. Our review of monthly timesheets for forty sampled employees indicated that the District's standard form used for reporting employee activity met only three of the four standards for personnel activity reporting. The timesheets accounted for the total activity for which each employee was compensated; were prepared at least monthly and coincided with the monthly pay period; and were signed by the employee. However, the District's documentation did not "reflect an after-the-fact distribution of the actual activity of each employee," as Paragraph 8.h.(5)(a) requires. Although the District's standardized monthly timesheets were designed to allow for recording of actual time and effort for each funding source, employees reported their time based on predetermined allocation percentages. After comparing the monthly timesheets allocations between funding sources, we concluded that the allocation percentages used on the timesheets matched the allocations on the District's Head Start budget submission. Of the forty personnel activity reports provided, seven were not signed by the employee.

Cause and Effect: Violations of grant requirements could lead to a potential reduction in funding or return of funds.

Newark Public Schools

Schedule of Findings and Questioned Costs (Continued)

Year ended June 30, 2015

Part III– Schedule of Federal Awards and State Financial Assistance

Findings and Questioned Costs

Recommendation: We suggest the District determine the most appropriate approach to account for personnel costs, including consideration of alternate methods allowed for under OMB Circular A-87 and make all necessary adjustments for personnel costs that have been charged to the Head Start grant in the current fiscal year that do not meet the requirements.

Views of Responsible Officials and Planned Corrective Actions: District management concurs with the finding and has developed a corrective action plan in response to the recommendations above and had begun to take action to address the finding.

Newark Public Schools

Summary Schedule of Prior Year Audit Findings

Year ended June 30, 2015

2014-001

Statement of Condition:

During our testing of the Title I and SIG major programs, we identified certain payroll related expenditures charged that were unallowable costs of the programs. In the Title I program, an individual charged to the program was overpaid with Title I funds. In the SIG program, additional special pays were paid to individuals that did not work on the SIG program..

Status: Not repeated in current year.