

Newark Public Schools

County of Essex • New Jersey



ELLIOT STREET SCHOOL | OLIVER STREET SCHOOL | LAFAYETTE STREET SCHOOL

Comprehensive Annual Financial Report

Christopher D. Cerf
State District Superintendent

Fiscal Year Ended June 30, 2017

**School District of the
City of Newark**

**Newark Public Schools
Newark, New Jersey**

Comprehensive Annual Financial Report
For the Year Ended June 30, 2017

Prepared by Newark Public Schools
Business Office
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School Business Administrator
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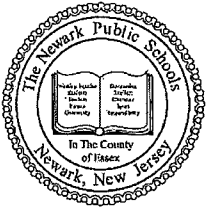
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Introductory Section



THE NEWARK PUBLIC SCHOOLS
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Christopher D. Cerf
State District Superintendent

Valerie V. Wilson
CFO/School Business Administrator

December 29, 2017

Ms. Kimberley Harrington
Acting Commissioner of Education
New Jersey Department of Education
100 Riverview Executive Plaza CN 500
Trenton, New Jersey 08625-0500

Dear Ms. Harrington, 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, 2017, 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, 2017, 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 roster of officials and list of professionals. The financial section includes Management's discussion and analysis, the basic financial statements, required supplementary information and other supplementary information, 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 Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements of Federal Awards (Uniform Guidance)* 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 for each major federal and state program and on

internal control over compliance required by the Uniform Guidance 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 do not have any component units and are 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 49,419 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 and the projection for the one subsequent year.

Average Daily Enrollment		
Fiscal Year	Student Enrollment*	Percent Change
*2017-18	35,976	0.03%
2016-17	35,964	(0.21)
2015-16	36,041	0.18
2014-15	35,976	(3.23)
2013-14	37,177	0.42
2012-13	37,022	(1.13)

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

FY 2017-18 is projected average daily enrollments.

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 an economic transformation supported by a \$50 million dollar venture fund capitalized by Audible.com and Prudential. This venture is backed by city and state leaders and aims to support a cluster of tech firms in Newark. City Officials and partners all see this initiative as a wide-ranging effort to transform Newark from a city struggling to recover from its industrial past to one embracing the tech-based economy of the future.

The tech venture stands to bring more job opportunities to the City. Mayor Ras Baraka said the service being provided to assist the fledgling companies would be crucial to not only developing the companies in their infancy, but retaining them once they have outgrown. Newark has the transportation system, its proximity to New York, thousands of college students and an abundance of available commercial space can provide the right environment for this initiative to succeed and foster the economy.

Age of School Buildings

The average age of our buildings is 95.2 years old. We have incorporated a list of our buildings that show the year the schools were built.

School Name	Yr Built
* Alexander Street School	1896
* Boylan Street (Alexander Annex)	1929
* Burnet Street	1868
* Dr. Martin Luther King Jr.	1872
* Fifteenth Avenue School	1894
* Madison Avenue School	1904
Abington Avenue	1900
American History High (Montgomery)	1910
Ann Street	1891
Arlington Avenue / Ridge ECC	1924
Arts High	1930
Avon Academy B.R.I.C.K.	1905
Bard Early College / Camden Middle	1973
Barringer Academy of Arts & Humanities / Barringer Academy of S.T.E.A.M.	1897
Belmont Runyon	2004
Benjamin Franklin	1889
Bragaw Avenue	1928
Branch Brook	1924

Broadway Elementary	1956
Bruce Street (George Washington Carver)	1979
Camden Street	1968
Central High	2008
Chancellor Avenue	1930
Cleveland	1912
Dr. E. Alma Flagg	1984
Dr. William H. Horton	1894
Eagle Academy for Young Men / Weequahic High	1976
Early CC Central	1972
Early CC North / Gladys Hillman-Jones	1911
Early CC South	1959
Early CC West	1916
East Side High	1911
Elliott Street	2015
Fourteenth Avenue	1906
Harold Wilson	1983
Harriet Tubman	1888
Hawkins Street	1887
Hawthorne Avenue	1908
Home Instruction @ NLA / Newark Leadership Academy / Newark Vocational	1957
Ivy Hill	1931
John F. Kennedy	1967
Lafayette Street	1848
Lincoln	1908
Louise A. Spencer	1976
Luis Munoz Marin	1955
Malcolm X Shabazz	1913
McKinley	1915
Mount Vernon	1955
New First Avenue	2007
New Jersey Regional Day	1984
Newton Street	1866
North 10th Street Elementary	1964
Oliver Street	2016
Park Elementary	2009
Peshine Academy B.R.I.C.K.	1911
Quitman Street	1963
Rafael Hernandez	1995
Ridge Street	1924
Roberto Clemente	1884
Science Park High	2006
South Seventeenth Street	1911

South Street (Formerly Oliver street school)	1869
Speedway	2010
Speedway (Early Childhood - West)	1916
Sussex Avenue	1900
Technology High	1912
Thirteenth Avenue	1971
University High	1956
West Side Campus / Newark Early College / Newark Vocational	1926
Wilson Avenue	1881
* = Charter	

3. Teaching & Learning

Everything we do must contribute to our ultimate goal: ensuring that our students are on track to graduate high school with the knowledge and skills to thrive in college, careers, and life. No matter which path our graduates choose — college or career — the 21st century economy demands a solid foundation in English language arts (reading, writing, speaking, and listening), math, science, social studies, the arts, and the other core subjects.

NPS continues to implement the New Jersey Student Learning Standards (NJSLS). During the 2016-17 school year, NPS re-structured multiple offices into a single and unified Office of Academics. We did this in order to achieve increased coherence and consistency in the delivery of instruction across our 60+ schools and programs. Through that re-organization, we continue to focus on the basics (reading, writing, and math), especially to ensure that students are reading by 3rd grade. We will make instruction more relevant to students' lives — whether it's by using culturally relevant curricula or providing real-world experiences in science and other subjects. We will provide more non-academic supports, starting with caring and welcoming schools that help develop students outside the classroom by reinforcing core values. We will provide additional support, including assistance to students who are far behind in reading, learning to speak English, or have special education needs. And we will improve the quantity and quality of our early education programming.

Underlying all of our specific strategies is a belief in consistency and alignment across schools, from Pre-K through high school. Principal autonomy won't disappear, but it will be earned based on a proven track record of results. All schools will have a common roadmap for success, along with increased clarity and support from the central office.

Our approach also has students becoming more active learners, starting in the earliest grades — discussing ideas, analyzing what they're reading, explaining their math answers, doing "real science," writing every day, and learning from their mistakes. Teachers' roles will shift from primarily lecturing and being the center of all lessons to developing instructional strategies (e.g., promoting student discussions, regular writing during the lesson) that set up students as thinkers and learners. Teachers will more actively and regularly monitor student progress, correct misconceptions, and provide daily feedback.

ELA and Mathematics:

Over the past four years, NPS strengthened its curricula in many subjects, especially in literacy and mathematics, to better align with new college and career-ready standards. The new Partnership for Assessment of Readiness for College and Careers (PARCC) end-of-year and end-of-course assessments are more accurate measures of student readiness for college and careers, and our adopted curricula are better preparing students for those assessments. The upward trends in student performance on PARCC assessments in both ELA and Math over the past three years combined with rates of growth exceeding the State median (as measured by mSGP) have led to a conclusion that our curricular selections in ELA/Literacy and Math were wise and that our supports to schools around delivery of those curricula have been successful when taken as a whole. For example, in 2016-17, we made investments to provide more detailed support for teacher lesson planning in our ELA curriculum in grades 3-8. The results were lesson plan resources that synthesized the grade level standards with the curricular resources available through the adopted curriculum and specific instructional strategies likely to facilitate student learning.

The more demanding State standards and assessments fundamentally require teachers to do things differently. Changing teacher practice is a venture accomplished over years not weeks or months. Through a robust array of professional development opportunities, NPS trained educators at all levels so they were equipped with the knowledge and strategies to lead this change process. The training series were many but included a particular emphasis on school building leaders (through our monthly Principals Leadership Institutes) and on leaders of teacher teams in various content areas (through our Leadership Institutes for Teacher Teams sessions).

To track our progress on how well these supports are translating into improved student outcomes, the District administered formal PARCC-aligned, online interim assessments in grades 3-11 for ELA and Math 2-3 times during the year prior to the PARCC administration. These assessments were developed by a respected external vendor familiar with PARCC and the NJSLS (Measured Progress) to ensure their alignment to the expectations of PARCC. Leaders are trained at the Leadership Institutes referenced above on how to use this data to improve instruction primarily through the use of data teams and teacher teams engaged in collaborative inquiry. The District also administered the Reading Inventory (RI) 3 times a year to track student progress with respect to reading comprehension and this was another data point to inform this planning. Moreover, these sessions trained teachers and leaders on how to use other data (e.g., unit assessments from the Common Core-aligned curricula) to reflect on progress and make adjustments to instruction. Finally, the District central leadership team regularly met to review and reflect on data from these assessments to determine where schools need more support as well as where there are models of excellence to be shared.

To evaluate the effectiveness of the training and leadership institutes described above, the District's leadership team regularly reviewed feedback forms from these sessions, evaluation data from participating teachers, and the correlation between these data points and measures of academic achievement (e.g., the formal interim assessments from Measured Progress). This reflection on the data was also used to tailor the professional development sessions so that they meet the needs of all of our educators.

Knowing what the desired outcome looks like is important in any change process. Towards that end, NPS began a long-term project to use technology (specifically video) to ensure every

educator across the District has access to examples of excellence. This work began in the math department in 16-17 and will expand into ELA and Science in 17-18. Building upon work from prior years where schools served as lab sites to learn and master the new instructional approaches, the math team built a library of video samples of the most impactful instructional strategies.

Science:

The District continued its efforts to improve the curricular and instructional tools and training NPS educators to boost student achievement in science.

The NJDOE formally adopted the Next Generation Science Standards (NGSS) in 14-15. In response, NPS provided training to administrators and teachers in 15-16 and 16-17 to deepen both instructional practices in science and science content knowledge. The NGSS demanded decisions on whether the existing curricula could be adapted or needed to be replaced. We quickly reached the conclusion that replacement was the better pathway and then embarked on a year-long process to review and then pilot new NGSS-aligned middle school curricular materials. This resulted in the adoption of a new middle school curriculum (IQWST) for 17-18 and a massive professional development and support plan to assist teachers and leaders in successful implementation. The District continued to use the LIFTT PD structure to build teachers' and leaders' knowledge and skills.

In addition to major advancements in core curriculum in science, we also launched and continued a number of supplemental programs and partnerships. Specifically:

- *Students2Science*. Launch of a new partnership that puts students at the center of scientific learning and in the role of young scientists. Through virtual lab sessions and in-person visits to a state-of-the-art lab facility in Hanover, NJ, students are presented with questions and problems that they must answer or solve through experimentation and the use of critical thinking and problem solving skills. NPS is constructing a 10,000 square foot lab facility within Newark in which students will be able to continue this work in their home city.
- *Liberty Science Center*. Continued partnership with this renowned local institution in which students get opportunities to do hands-on learning at the Center and extend the learning at their schools.
- *Expanded Robotics programming*. Plans in 17-18 to significantly improve the number and breadth of robotics programs so that students gain exposure to robotics technology as young learners and have the chance to participate in increased levels of competition as they progress through their K-12 academic careers.

Social Studies:

We will provide culturally relevant curricula across academic areas, but particularly in social studies, implementing the requirements of the State's Amistad legislation and infusing history from overlooked minority groups throughout the curriculum. Given recent efforts in this area, students have more opportunities to study Newark history through the development and implementation of resources related to the celebration of Newark's 350th anniversary and the launch of a new history course on the history of Newark. Moreover, we continue to support the implementation of 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 Arts:

Art provides opportunities for students to learn in ways that the other core subjects do not. We have worked to expand art offerings in our schools and better integrate creativity throughout our curriculum. To help offer “Arts for Every Child in Every School,” we have begun to develop sequential curriculum in all art forms, so that students have more chances to create, perform, produce, and analyze their work. Arts partners and community resources have offered students additional exposure, exploration, and experiences that have expanded their art opportunities both inside and outside their schools.

The District’s Arts program 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. District staff support 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 in Pre-K through 12th grade instruction, curriculum and assessment. 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.

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. In the elementary and middle schools, the program is focused on 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.

The secondary level has a more focused approach on specific career pathways in Career and Technical Education. Many students at the secondary level choose a career program by the tenth grade and enroll in a sequence of courses that 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.

CTE courses and sequences provide some of the most authentic learning opportunities, yet decisions on which programs to create are more complicated than ever. As some jobs in the 21st-century economy phase out, others expand exponentially. This rapidly changing landscape requires constant attention to the programs we develop or eliminate. Working with the community (including the Workforce Investment Board, colleagues at Essex County Vocational Schools, and city agencies), we will assess current programs, provide recommendations on each, and make decisions to build or expand those programs that align with the promise of job opportunities and provide real-world certifications or credentials. We will maximize our relationships with local industry partners to create advisory bodies that yield high-quality educational experiences (internships, job shadowing, etc.) for our students. And we will create a “wish list” of new programs based on industry research and community need, focused on key career clusters that have the greatest potential high-wage employment: science, technology, engineering, and math (STEM); Information Technology; Health Science; Business and Finance; Transportation; Distribution and Logistics; Architecture and Construction; and Human Services.

Student Supports:

We have taken a number of steps in previous years to improve student support so that schools have positive school cultures that promote students’ social and emotional learning. Specifically, starting in 2014-15 and continuing through 2016-17, we organized regular professional development sessions for school leaders around 4 specific objectives in this area:

1. Implement Student Support Teams and rituals to ensure school staff regularly engage in strength-based conversations to proactively support students before they struggle.
2. Structure dedicated time to teach non-academic skills and to promote classroom communities.
3. Improve attendance through connecting students to a primary person, engaging families, and designing school structures to provide additional incentives.
4. Radically reduce out-of-class time through progressive discipline, restorative practices, and student-centered responses to incidents.

This led in 2016-17 to the creation of an expanded and more robust Office of Student Support Services which launched the work of articulating a vision and developing resources for schools in the four areas above. The result is an influx of resources and training to assist school teams in the development and maintenance of learning environments that are positive, engaging, and caring.

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 6,700 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 District has an annual goal of increasing pre-K enrollment in hopes of eventually attaining 100% participation of 3-5 year-olds in a high quality education program prior to the start of Kindergarten.

The Office of Early Childhood supports those 90+ locations where pre-K children are educated. The OEC team provides professional development, coaching, and other support to ensure every

pre-K classroom is delivering developmentally appropriate practices, in a nurturing and safe learning environment, that focus on ensuring positive academic and social-emotions outcomes for children. In 16-17, the District continued to implement its federal Head Start grant, which translates to augmented comprehensive academic, social, health, and emotional services to 1,000 students and their families.

In addition to providing high quality programming in the various sites, the OEC also commits significant time and resources to engaging the families of these youngest learners and providing them with the tools to be partners with their children's schools and to establish strong habits (beginning with consistent attendance) that will lead to success in school.

Bilingual/ESL Education

The District's Bilingual/ESL education programs provides services to approximately 4,000 English Language Learners (ELLs) in grades K to 12, who speak more than 40 languages. These students have arrived in our great city from more than 80 countries. Based on their proficiency in English, students participate in one of three program models: dual language programs (at select schools only); transitional bilingual programs; and, English as a Second Language (ESL) classes. Dual language programs deliver instruction in two languages – half in English and half in a second language (Spanish) – with the goal that students develop fluency in both languages. Transitional bilingual classrooms are designed for students who are new to English. Bilingual programs teach all subject areas, using District curriculum, and deliver instruction in two languages using the students' native language when helpful to improve access to content while also integrating English progressively more. Using research based effective programs, and best pedagogical practices for language acquisition, the OBE helps schools help students learn English on an academic level, thereby facilitating adjustment to their new reality in English language dominant Newark and the US. Our vision is that after being in our Bilingual/ESL programs, English Language learners will achieve proficiency in English and be academically prepared to continue their academic studies in English.

Expanded Learning Time

The Expanded Learning Time program oversees the administration and implementation of a majority of the District's after school programs, initiatives, and activities including the Dr. Marion A. Bolden Student Center. The District develops and implements comprehensive, structured programs for students that provide academic support/extension, cultural enrichment, personal development, and recreation. Specifically, in 2016-17, NPS after-school programs served more than 7,500 students a day, offering a mix of academic support and enrichment opportunities, including STEM, arts, physical activities, and character development for students from kindergarten through 12th grade. Students are provided a portfolio of activities that support school attendance and motivation. Programming also includes activities that engage family members. Summer Plus was a blend of academic and enrichment activities and programs offered by local community organizations and arts providers as part of the District's elementary summer school program. Elementary Sports League provided after-school programming for 1,200 students, culminating in spring tournaments that are extremely well-attended by families. Students are required to show academic goals and gains in order to participate, and they have consistently done so. The Bolden Student Center provided a space and place for high school students to learn, socialize, and plan for future endeavors.

Instructional Technology

We are making significant strides to provide students with opportunities to engage in programming, robotics, and similar fields of the future. NPS has earned a reputation as a national leader bringing digital technology into classrooms across the District. These tools support academic achievement by increasing collaboration and providing students with the resources they need to intellectually engage in higher-level thinking and problem solving.

The District invested in 11,000 new devices in 2014-15 as a way to promote the consistent use of technology across all school buildings as well as to prepare for online testing via PARCC. To ensure that these devices are being used intentionally and strategically to improve instruction across our schools, we started and now continue several initiatives.

Specifically, we have launched the Digital Learning Initiative (DLI) which has helped train hundreds of teachers on how to use technological tools, such as Google Classroom, to enhance their literacy and math instruction. This initiative 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 objectives 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.

The results of these investments in capital resources (devices) and staff capacity (via the DLI PD series) are increasing levels of school-based investments in additional devices (bringing our district-wide ration to about 2 students per 1 device) and steadily increasing usage of technology tools (most notably Google Classroom and Suite but also curricular resources like Newsela) across the District.

4. Internal Control

Management of the District is responsible for establishing and maintaining internal controls designed to ensure that the assets of the District are protected from loss, theft or misuse and to ensure that adequate accounting data 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. Internal control 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, 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, regulations, contracts and grants.

5. Budgetary Controls

In addition to internal control, the District maintains budgetary controls. The legal level of budgetary control is established at line item accounts within each applicable fund. 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 year-end.

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 2016 Comprehensive Annual Financial Report (CAFR). This was the **twelfth** 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 2017 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 2016/2017 certificate.

The District also was awarded the Meritorious Budget Award by ASBO International recognizing excellence in school budget presentation.

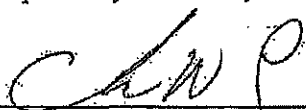
8. Other Information

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 Uniform Guidance 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.

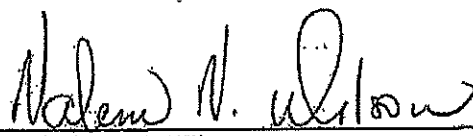
9. Acknowledgements

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, 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, 2017

Members of the Advisory Board of Education

Dr. Marques-Aquil Lewis, Chairperson
Mr. Tave Padilla, Vice Chairperson
Mr. Reginald Bledsoe
Ms. Dashay Carter
Ms. Crystal C. Fonseca
Ms. Kim Gaddy
Ms. Josephine Garcia
Ms. Leah Owens
Ms. Gina Matos, Student Representative

Other Officials

Mr. Christopher Cerf, District Superintendent
Ms. Valerie V. Wilson, Chief Financial Officer/School Business Administrator
Mr. Aresen Zartarian, Deputy 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
354 Eisenhower Parkway
Livingston, New Jersey 07039

Attorneys

Various- List on file in Office of Legal

Official Depositories

Santander Bank
905 Broad Street
Newark, New Jersey 07102

Hudson United Bank
155 Halsey Street
Newark, New Jersey 07102

Bank of America
790 Broad Street
Newark, New Jersey 07102

Wells Fargo
550 Broad Street
Newark, New Jersey 07102

City National Bank
900 Broad Street
Newark, New Jersey 07102

Penn Federal Savings Bank
155 Central Avenue
Newark, New Jersey 07102

Valley National Bank
1455 Valley Road
Wayne, New Jersey 07470

PNC, Bank
80 Park Place
Newark, New Jersey 07102

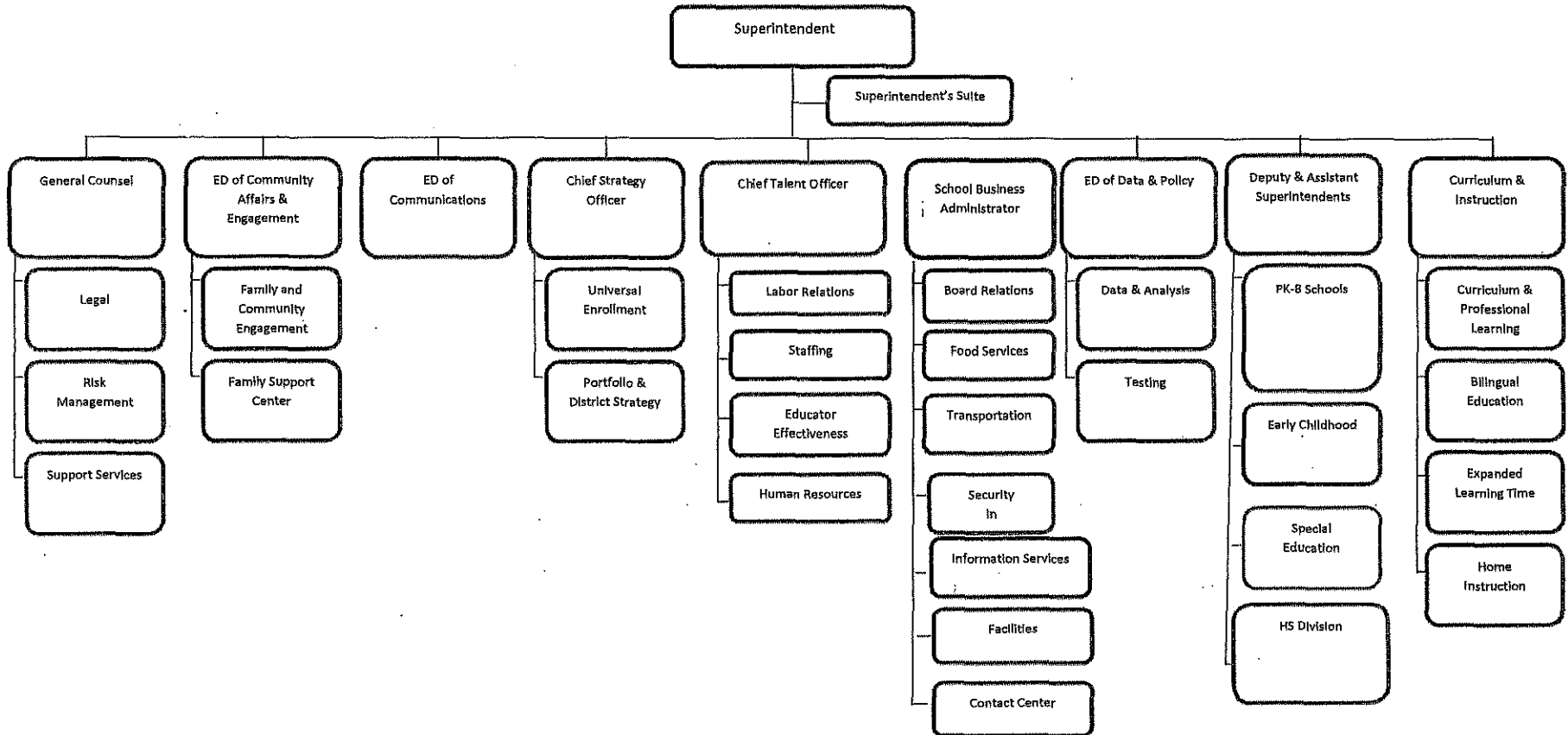
TD Bank North
60 Park Place
Newark, New Jersey 07102

Hudson City Savings
60 Park Place, Ste 3
Newark, New Jersey 07102

Banco Popular, FSB
505 Bloomfield Avenue
Newark, New Jersey 07102

Newark Public Schools

Organization Chart





**ASSOCIATION OF
SCHOOL BUSINESS OFFICIALS
INTERNATIONAL**

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

Newark Public Schools

**for its Comprehensive Annual Financial Report (CAFR)
for the Fiscal Year Ended June 30, 2016.**

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



A handwritten signature in black ink, appearing to be 'Anthony J. ...'. The signature is written over a horizontal line.

Anthony J. ...
President RSBA

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

John D. Musso, CAE
Executive Director

Financial Section

Independent Auditors' Report

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

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, 2017, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America; audit requirements as prescribed by the Office of School Finance, Department of Education, State of New Jersey; and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards and requirements require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures elected 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, 2017, and the respective changes in financial position, and, where applicable, cash flows, thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that management's discussion and analysis, 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, the District's proportionate share of the net pension liability-Board of Education Employees' Pension Fund of Essex County, schedule of District contributions-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.

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

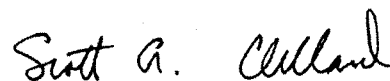
information such as the combining and individual fund financial statements, school-level schedules, long-term debt schedules and the schedules of expenditures of federal awards and state financial assistance, as required by Title 2 U.S. *Code of Federal Regulations (CFR) Part 200 Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (Uniform Guidance) 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 section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund financial statements, school level schedules, long-term debt schedules and schedules of expenditures of federal awards and state financial assistance are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements, school level schedules, long-term debt schedules and the schedules of expenditures of federal awards and state financial assistance are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 29, 2017 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 solely 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 effectiveness of the District's 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 29, 2017
Livingston, 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, 2017

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, 2017. 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 33-35 of this report.

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

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating government's near-term financing requirements.

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

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

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

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

Proprietary funds. The District maintains two proprietary fund types, enterprise and internal service. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The District uses enterprise funds to account for the operations of its food service program, regional day school and futures after school program, all of which are considered to be major funds of the District. Internal service funds are used as an accounting device to accumulate and allocate costs internally among the District's various functions. The District uses two internal service funds to account for services provided to all the other funds of the District relating to self-insurance and its warehouse, both of which are considered to be major funds of the District. The internal service funds have been included within the governmental activities in the government-wide financial statements. Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The basic proprietary fund financial statements can be found on pages 38-40 of this report.

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

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

Notes to the basic financial statements. The notes provide additional information that is essential for a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found on pages 43-89 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 90-95 of this report and additional RSI related to the general fund and special revenue fund budgetary comparisons is included on pages 96-115 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 116-363 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 and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$345,289,572 at the close of 2017. The following table provides a summary of net position relating to the District's governmental and business-type activities at June 30, 2017 and 2016:

	Governmental Activities		Business-type Activities		Total	
	2017	2016	2017	2016	2017	2016
Current and other assets	\$ 114,486,849	\$ 98,808,702	\$ 8,780,851	\$ 7,521,334	\$ 123,267,700	\$ 106,330,036
Capital assets, net	739,205,709	748,891,569	1,219,577	1,574,480	740,425,286	750,466,049
Total assets	853,692,558	847,700,271	10,000,428	9,095,814	863,692,986	856,796,085
Deferred outflow of resources	117,997,918	61,139,807			117,997,918	61,139,807
Liabilities						
Other liabilities	150,931,858	169,375,157	2,074,495	1,764,330	153,006,353	171,139,487
Long term liabilities	456,977,939	382,689,433			456,977,939	382,689,433
Total liabilities	607,909,797	552,064,590	2,074,495	1,764,330	609,984,292	553,828,920
Deferred inflow of resources	26,417,040	25,790,601			26,417,040	25,790,601
Net position:						
Net investment in capital assets	731,899,036	744,954,072	1,219,577	1,574,480	733,118,613	746,528,552
Restricted	13,531,706	1,980,537			13,531,706	1,980,537
Unrestricted (deficit)	(408,067,103)	(415,949,722)	6,706,356	5,757,004	(401,360,747)	(410,192,718)
Total net position	\$ 337,363,639	\$ 330,984,887	\$ 7,925,933	\$ 7,331,484	\$ 345,289,572	\$ 338,316,371

The increase in current and other assets is related to the increase in cash which was the result of revenues exceeding expenditures in the current year.

The decrease in capital assets, net and the net position - net investment in capital assets is mainly due to current year depreciation exceeding capital asset additions.

The largest portion of the District's net position is its net 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 increase in the deferred outflow of resources, long-term liabilities, as well as the deferred inflow of resources, is primarily the result of the increase in the net pension liability and related inflows and outflows recorded on the full accrual financial statements, recorded under 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 of GASB Statement No. 68*.

The main reason for the increase in restricted net position is due to the District generating excess surplus in the current year.

District activities. The key elements of the District's changes in net position for the years ended June 30, 2017 and 2016 are as follows:

Changes in Net Position

	Governmental Activities		Business-type Activities		Total	
	2017	2016	2017	2016	2017	2016
Revenues:						
Program revenues:						
Charges for services	\$ 1,266,183	\$ 684,826	\$ 6,841,322	\$ 6,315,269	\$ 8,107,505	\$ 7,000,095
Operating grants and contributions	154,745,179	144,060,099	21,372,625	19,919,143	176,117,804	163,979,242
Capital grants and contributions	20,406,134	48,543,882			20,406,134	48,543,882
General revenues:						
Property taxes	123,185,636	115,650,165			123,185,636	115,650,165
Federal and state aid not restricted to a specific purpose	968,626,469	891,308,762			968,626,469	891,308,762
Earnings on investments	367,526	346,781			367,526	346,781
Miscellaneous	7,590,362	6,277,946	329,694		7,920,056	6,277,946
Total revenues	1,276,187,489	1,206,872,461	28,543,641	26,234,412	1,304,731,130	1,233,106,873
Expenses:						
Instructional services	558,679,819	503,657,793			558,679,819	503,657,793
Support services	482,853,405	470,271,967			482,853,405	470,271,967
Special Schools	3,718,510	3,367,974			3,718,510	3,367,974
Charter Schools	231,865,260	233,052,397			231,865,260	233,052,397
Interest on long-term debt	339,335	279,665			339,335	279,665
Business-Type Activities			27,949,192	26,430,605	27,949,192	26,430,605
Total expenses	1,277,456,329	1,210,629,796	27,949,192	26,430,605	1,305,405,521	1,237,060,401
(Decrease) increase in net position before transfers	(1,268,840)	(3,757,335)	594,449	(196,193)	(674,391)	(3,953,528)
Transfers	-	(500,000)	-	500,000	-	-
Change in net position before special items	(1,268,840)	(4,257,335)	594,449	303,807	(674,391)	(3,953,528)
Special item - reversal of prior year accrual	7,647,592	15,018,126			7,647,592	15,018,126
Special item - loss on conveyance of properties		(7,607,588)			-	(7,607,588)
Total special items	7,647,592	7,410,538	-	-	7,647,592	7,410,538
Change in net position	6,378,752	3,153,203	594,449	303,807	6,973,201	3,457,010
Net position - beginning	330,984,887	327,831,684	7,331,484	7,027,677	338,316,371	334,859,361
Net position - ending	\$ 337,363,639	\$ 330,984,887	\$ 7,925,933	\$ 7,331,484	\$ 345,289,572	\$ 338,316,371

Charges for services increased approximately \$1.1 million or 15.82%, mainly as a result of an increase in revenues in the general fund for tuition as the District received more students.

Federal and state aid not restricted to a specific purpose increased approximately \$77.3 million or 8.67% as a result approximately \$22.1 million of host district support state aid, which was not received in the prior year, as well as an increase of approximately \$55.5 million in On-behalf TPAF Pension and Social Security contributions as compared to the prior year, which was offset by of other state aids.

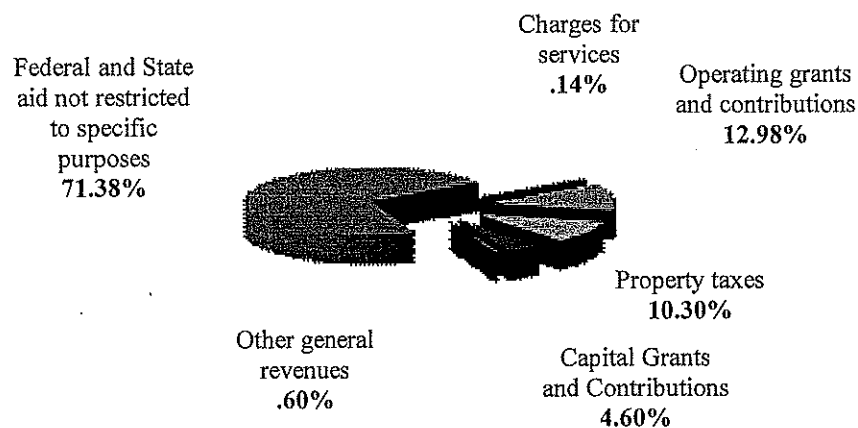
Under New Jersey reporting guidelines, many programs that could be considered instructional programs are categorized under support services such as tuition paid for special education students placed in private or regional day schools and library/media services. Health benefits, at the option of the District,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

In the current year, there is one special item identified pertaining the reversal of the prior year retro accrual which will not be paid and was cancelled during fiscal year 2016-2017. There was a similar occurrence regarding different unions in the prior year, as well as a loss on the conveyance of properties which were various schools turned over to the Newark Housing Authority to be sold in future years.

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 main operating fund of the District. The total unassigned fund balance deficit is (\$20,799,140), while the total fund balance is a deficit balance of (\$8,169,845). 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 increased approximately \$10.7 million attributable mostly to an increase in local grants and state grants, specifically the 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 \$25,559,074 in the current fiscal year compared to expenditures of \$48,981,079 in the prior year. This is mainly attributable to the completion of New Science Park High School and Ann Street Elementary School in the current year and Elliott Street School and the Oliver Street School in the prior year. Construction and funding has winded down on several other external masonry projects at various sites.

The following schedule presents a summary of the General Fund and Special Revenue Fund revenues for the fiscal year ended June 30, 2017, and the increases in relation to the prior year. The Capital Projects Fund has been excluded as amounts vary substantially from year to year.

Revenues
Year Ended June 30, 2017

Revenue	Amount	Percent of Total	Increase from 2016	Percent of Increase
Local sources	\$ 137,832,619	12.41%	\$ 11,530,105	9.13%
State sources	917,445,063	82.61	37,856,879	4.30%
Federal sources	55,249,123	4.98	127,670	0.23%
Total	\$ 1,110,526,805	12.41%	\$ 49,514,654	4.67%

The increase in revenue from local sources of approximately \$11.5 million is mainly the result of an increase in the tax levy of approximately \$7.5 million, an increase in tuition of approximately \$1.2 million, an increase in miscellaneous revenue of approximately \$1.1 million and an increase in local grants of approximately \$2.7 million.

The increase of approximately \$37.8 million of state sources is attributable mainly to increased Preschool Education Aid of approximately \$6.9 million, and an increase of approximately \$5.2 million in on Behalf TPAF Pension and Medical benefits, and the district receiving host district support aid for the first time in the amount of approximately \$22.1 million.

The following schedule presents a summary of General Fund and Special Revenue Fund expenditures for the fiscal year ended June 30, 2017 and the increases and decreases in relation to the prior year. The Capital Projects Fund has been excluded as amounts vary substantially from year to year.

Expenditures	Amount	Percent of Total	Increase (Decrease) From 2016	Percent of Increase (Decrease)
Current expenditures:				
Direct Instruction	\$ 254,431,721	23.50%	\$ 2,127,214	0.84%
Support Services	591,342,979	54.62	(4,665,321)	(0.78)
Special schools	2,848,596	0.26	508,772	21.74
Charter schools	231,865,260	21.41	(1,187,137)	(0.51)
Debt service:				
Principal	1,802,473	0.17	1,802,473	100.00
Interest	481,524	0.04	481,524	100.00
Total	\$ 1,082,772,553	100.00%	\$ (932,475)	(0.09)%

The increase in current expenditures is the result of increased salary expenditures due to contractual rate increases. The decrease in support services purposes is mainly the result of a decrease in benefit expenditures due to the District switching insurance carriers in the beginning of the current year.

The increase in debt service is the result of the current year principal and interest payments due pertaining to the energy savings improvement plan lease, which was entered into in the prior fiscal year, as well as principal payments on the other technology equipment lease.

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 – General Supplies – decreased from the original budgeted amounts by approximately \$8.4 million or 54% as a result of the District utilizing a conservative budget approach to ensure that all necessary supplies would be purchased. Upon commencement of the school year it was determined there were still supplies on hand from the previous year that would be able to be utilized during the current fiscal year.
- The modified budget for Other Support Services – Student Related Services – Purchased Professional Educational Services increased approximately \$2.1 million or 56% as the result of restoration of certain programs at schools.
- The modified budget for Support Services – School Administration – Salaries of Principals/Assistance Principals increased approximately \$3.9 million or 26% as the result of contractual increases, new positions created, as well as one new school opening in the current year.
- The modified budget for Undistributed Expenditures – Central Services – Miscellaneous Expenditures decreased from the original budget amount by approximately \$5.4 million or 97%. This was due to the funds that were budgeted under central services be transferred to Required Maintenance for School Facilities and Custodial Services to meet the required needs.
- The modified budget for Undistributed Expenditures – Required Maintenance for School Facilities – Salaries exceeded the original budget amount by approximately \$2.4 million or 36% as a result of the District modifying the budget to be in line with the prior year, where the District utilizing more in house employees rather than outside vendors.

- The modified budget for Undistributed Expenditures – Custodial Services – Salaries increased from the original budgeted amount by approximately \$3.1 million or 13% as the District anticipated utilizing more in house employees rather than outside vendors for contracted services.
- The modified budget for Undistributed Expenditures – Student Transportation Services – Contracted Services (Special Education) increased from the original budgeted amounts by approximately \$4.8 million or 20% as the number of special education students enrolled has increased and therefore the transportation services required increased.
- The modified budget for Undistributed Expenditures - Unallocated Benefits – Unemployment Compensation decreased from the original budgeted amounts by approximately \$2.7 million or 53% as there were not significant layoffs as there has been in previous years. Additionally, some individuals who were previously collecting have reached their maximum and thus the initial budgeted amount was no longer required.
- The modified budget for Undistributed Expenditures - Unallocated Benefits – Worker’s Compensation increased from the original budgeted amounts by approximately \$4.7 million or 65% as a result of increases in costs and claims.

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 On-behalf TPAF pension and reimbursed social security contributions are unbudgeted revenue sources. Consequently, actual revenues as well as the related expenditures exceeded the final budgeted amount by approximately \$78.6 million.

Expenditures

- Actual Undistributed Expenditures – Instruction - Tuition to Private School – Handicapped in State expenditures were less than the modified budget by approximately by \$2.1 million or 10% as a result of a decrease in the number of students the District was required to send for these services in the current year.
- Actual Undistributed Expenditures – Support Services – General Administration – Communications / Telephone were less than the modified budget by approximately \$2.3 million or 140% as the budget was based on previous costs to the District which included significant upgrades as part of the technology plan. These costs were not required in the current fiscal year as the upgrades had been completed in the prior years.
- Actual Unallocated Benefits – Health Benefits Expenditures were less than the modified budget by approximately \$8.7 million or 12% which was due to the District

changing health insurance providers during the year from the state health benefit plan to Aetna, which allowed for cost savings.

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, 2017, the District has capital assets, net of accumulated depreciation, of \$740,425,286, including land, school buildings, machinery, equipment, vehicles and construction in progress noted as follows:

	Governmental Activities		Business-type Activities		Total	
	2017	2016	2017	2016	2017	2016
Non Depreciable:						
Land	\$ 26,452,459	\$ 26,517,077			\$ 26,452,459	\$ 26,517,077
Construction in progress	182,968,395	163,787,309			182,968,395	163,787,309
Depreciable:						
Buildings and building improvements	926,070,395	918,249,133			926,070,395	918,249,133
Machinery, equipment, and vehicles	15,883,510	14,285,412	\$ 5,957,816	\$ 7,286,300	21,841,326	21,571,712
Total capital assets	1,151,374,759	1,122,838,931	5,957,816	7,286,300	1,157,332,575	1,130,125,231
Accumulated Depreciation	(412,169,050)	(373,947,362)	(4,738,239)	(5,711,820)	(416,907,289)	(379,659,182)
Total Capital Assets net of						

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, 2017 and 2016 are as follows for governmental activities:

	Governmental Activities	
	2017	2016
Capital Lease Obligations	\$ 14,221,482	\$ 16,023,955
Deferred Pension Liability	2,287,015	2,559,401
Compensated absences	35,556,305	34,641,711
Total long-term liabilities	\$ 52,064,802	\$ 53,225,067

The District also has a net pension liability of \$404,913,137 and \$332,531,908 at June 30, 2017 and 2016, respectively.

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 \$20,244,198 of its 2017 unassigned fund balance to partially fund the 2017/2018 operations, an increase of \$20,244,198 from the prior year.
- The tax levy increased to \$123,185,636 for the 2016/17 fiscal year. This was an increase of \$7,535,471 from the 2015/16 levy. For 2017/18, the District has increased the amount of revenue from local taxes by \$7,151,623 to \$130,337,259.

All of these factors were considered in preparing the District's budget for the 2017-2018 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.

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, 2017.

Newark Public Schools
Statement of Net Position

June 30, 2017

	Governmental Activities	Business-type Activities	Total
Assets			
Cash and cash equivalents	\$ 75,995,440	\$ 5,902,215	\$ 81,897,655
Cash held with fiscal agents	503,462		503,462
Internal balances	2,351,655	(2,351,655)	-
Accounts receivable	26,960,507	5,000,928	31,961,435
Inventories	338,776	229,363	568,139
Restricted:			
Cash and cash equivalents	9,698		9,698
Cash held with fiscal agents	8,327,311		8,327,311
Capital assets, non-depreciable	209,420,854		209,420,854
Capital assets, depreciable, net	529,784,855	1,219,577	531,004,432
Total assets	<u>853,692,558</u>	<u>10,000,428</u>	<u>863,692,986</u>
Deferred Outflow of Resources			
Pension deferrals	117,997,918		117,997,918
Total assets and deferred outflow of resources	<u>971,690,476</u>	<u>10,000,428</u>	<u>981,690,904</u>
Liabilities			
Accounts payable and other liabilities	46,522,911	1,572,548	48,095,459
Accrued liabilities	30,388,647	469,317	30,857,964
Accrued interest payable	169,780		169,780
Intergovernmental payables:			
State	343,932		343,932
Other	16,661		16,661
Notes payable	30,000,000		30,000,000
Accrued liabilities for insurance claims	27,772,192		27,772,192
Unearned revenue	15,717,735	32,630	15,750,365
Net pension liability	404,913,137		404,913,137
Current portion of long-term obligations	4,297,437		4,297,437
Noncurrent portion of long-term obligations	47,767,365		47,767,365
Total liabilities	<u>607,909,797</u>	<u>2,074,495</u>	<u>609,984,292</u>
Deferred Inflow of Resources			
Pension deferrals	26,417,040		26,417,040
Total liabilities and deferred inflow of resources	<u>634,326,837</u>	<u>2,074,495</u>	<u>636,401,332</u>
Net position			
Net investment in capital assets	731,899,036	1,219,577	733,118,613
Restricted for:			
Capital projects	902,411		902,411
Capital reserve	9,698		9,698
Excess surplus - current year	12,619,597		12,619,597
Unrestricted (deficit)	(408,067,103)	6,706,356	(401,360,747)
Total net position	<u>\$ 337,363,639</u>	<u>\$ 7,925,933</u>	<u>\$ 345,289,572</u>

See accompanying notes to basic financial statements.

Newark Public Schools
Statement of Activities
Year ended June 30, 2017

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	
Governmental activities						
Instruction	\$ 558,679,819	\$ 1,266,183	\$ 39,522,345		\$ (517,891,291)	\$ (517,891,291)
Support services:						
Attendance/social work	9,268,211				(9,268,211)	(9,268,211)
Health services	12,828,211				(12,828,211)	(12,828,211)
Support services	184,092,649		112,750,116		(71,342,533)	(71,342,533)
Improvement of instruction	37,782,898				(37,782,898)	(37,782,898)
Educational media services	2,350,340				(2,350,340)	(2,350,340)
Instructional staff training	409,784				(409,784)	(409,784)
General administration	11,996,469				(11,996,469)	(11,996,469)
School administration	59,259,167				(59,259,167)	(59,259,167)
Central services	13,695,548				(13,695,548)	(13,695,548)
Administration information technology	5,284,243				(5,284,243)	(5,284,243)
Operation and maintenance of plant services	105,385,098			\$ 20,406,134	(84,978,964)	(84,978,964)
Student transportation	40,500,787				(40,500,787)	(40,500,787)
Special schools	3,718,510				(3,718,510)	(3,718,510)
Charter schools	231,865,260		2,472,718		(229,392,542)	(229,392,542)
Interest on long-term debt	339,335				(339,335)	(339,335)
Total governmental activities	<u>1,277,456,329</u>	<u>1,266,183</u>	<u>154,745,179</u>	<u>20,406,134</u>	<u>(1,101,038,833)</u>	<u>(1,101,038,833)</u>
Business-type activities						
Food service	21,781,715	110,268	21,372,625			\$ (298,822)
Regional day school	5,956,008	6,517,596				561,588
Futures after school program	211,469	213,458				1,989
Total business-type activities	<u>27,949,192</u>	<u>6,841,322</u>	<u>21,372,625</u>	<u>20,406,134</u>	<u>264,755</u>	<u>264,755</u>
Total primary government	<u>\$ 1,305,405,521</u>	<u>\$ 8,107,505</u>	<u>\$ 176,117,804</u>	<u>\$ 20,406,134</u>	<u>(1,101,038,833)</u>	<u>(1,100,774,078)</u>
General revenues:						
Property taxes, levied for general purposes					123,185,636	123,185,636
Federal sources					2,831,362	2,831,362
State sources					965,795,107	965,795,107
Interest earnings					367,526	367,526
Miscellaneous income					7,590,362	7,920,056
Total general revenues					<u>1,099,769,993</u>	<u>329,694</u>
Change in net position before special item					(1,268,840)	594,449
Special item - reversal of prior year accrual					7,647,592	-
Change in net position					6,378,752	594,449
Net Position—beginning					330,984,887	7,331,484
Net Position—ending					<u>\$ 337,363,639</u>	<u>\$ 7,925,933</u>
						<u>\$ 345,289,572</u>

See accompanying notes to basic financial statements.

Fund Financial Statements

Governmental Funds

Newark Public Schools
Governmental Funds

Balance Sheet

June 30, 2017

	Major Funds			Total Governmental Funds
	General Fund	Special Revenue Fund	Capital Projects Fund	
Assets				
Cash and cash equivalents	\$ 45,905,385	\$ 125,513	\$ 868,779	\$ 46,899,677
Accounts receivable:				
State	5,188,732	13,607	230,631	5,432,970
Federal		11,677,565		11,677,565
Other	1,803,943	61,722		1,865,665
Interfund	12,443,417		1,696,081	14,139,498
Restricted Assets:				
Cash and cash equivalents	9,698			9,698
Cash held with fiscal agents			8,327,311	8,327,311
Total assets	<u>\$ 65,351,175</u>	<u>\$ 11,878,407</u>	<u>\$ 11,122,802</u>	<u>\$ 88,352,384</u>
Liabilities and Fund Balances				
Liabilities:				
Accounts payable	\$ 25,466,995	\$ 3,757,986	\$ 934,176	\$ 30,159,157
Accrued liabilities	16,277,645	1,009,465		17,287,110
Notes payable	30,000,000			30,000,000
Intergovernmental payables:				
State		343,932		343,932
Other			16,661	16,661
Interfunds payable	1,729,076	2,074,460		3,803,536
Other liabilities	47,304			47,304
Unearned revenue		13,362,990	2,354,745	15,717,735
Total liabilities	<u>73,521,020</u>	<u>20,548,833</u>	<u>3,305,582</u>	<u>97,375,435</u>
Fund balances:				
Restricted for:				
Excess surplus - current year	12,619,597			12,619,597
Capital reserve	9,698			9,698
Capital projects			7,817,220	7,817,220
Unassigned (deficit)	(20,799,140)	(8,670,426)		(29,469,566)
Total fund balances (deficit)	<u>(8,169,845)</u>	<u>(8,670,426)</u>	<u>7,817,220</u>	<u>(9,023,051)</u>
Total liabilities and fund balances	<u>\$ 65,351,175</u>	<u>\$ 11,878,407</u>	<u>\$ 11,122,802</u>	<u>\$ 88,352,384</u>

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

Total fund balances per above \$ (9,023,051)

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. The cost of the assets is \$1,151,374,759 and the accumulated depreciation is \$412,169,050. 739,205,709

Deferred pension costs in governmental activities are not financial resources and are therefore not reported in the funds. 91,580,878

Net pension liability is not due and payable in the current period and therefore is not reported as a liability in the funds. (404,913,137)

Accrued pension contributions for the June 30, 2017 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. (15,133,731)

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. 983,090

Liabilities, including capital leases payable, 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. (52,064,802)

Liability for health benefit liability is not due and payable in the current period due to two month lag. (13,101,537)

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. (169,780)

Net position of governmental activities \$ 337,363,639

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, 2017

	Major Funds			Total Governmental Funds
	General Fund	Special Revenue Fund	Capital Projects Fund	
Revenues:				
Local sources:				
Local tax levy	\$ 123,185,636			\$ 123,185,636
Tuition	1,266,183			1,266,183
Interest on investments	245,309		\$ 32,995	278,304
Miscellaneous	7,679,584	\$ 5,455,907		13,135,491
Total local sources	132,376,712	5,455,907	32,995	137,865,614
State sources	820,573,552	96,871,511	20,406,134	937,851,197
Federal sources	2,831,362	52,417,761		55,249,123
Total revenues	955,781,626	154,745,179	20,439,129	1,130,965,934
Expenditures:				
Current:				
Instruction	219,907,421	34,524,300		254,431,721
Support services:				
Instruction	42,407,636			42,407,636
Attendance/social work	6,040,560			6,040,560
Health services	8,402,235			8,402,235
Support services	45,855,416	98,491,595		144,347,011
Improvement of instruction	21,888,821			21,888,821
Educational media services / school library	1,554,766			1,554,766
Instructional staff training	385,327			385,327
General administration	9,861,166			9,861,166
School administration	29,718,315			29,718,315
Central services	9,431,863			9,431,863
Administration information technology	4,692,509			4,692,509
Required maintenance of plant services	13,388,301			13,388,301
Custodial services	51,993,466			51,993,466
Security	13,430,729			13,430,729
Student transportation	37,676,432			37,676,432
Unallocated benefits	117,487,810			117,487,810
On-behalf TPAF pension contributions	57,873,207			57,873,207
Reimbursed TPAF social security contributions	20,762,825			20,762,825
Capital outlay			25,559,074	25,559,074
Special schools-current	2,848,596			2,848,596
Charter schools-current	229,705,245	2,160,015		231,865,260
Debt service:				
Principal	1,802,473			1,802,473
Interest	481,524			481,524
Total expenditures	947,596,643	135,175,910	25,559,074	1,108,331,627
Excess (deficiency) of revenues over (under) expenditures	8,184,983	19,569,269	(5,119,945)	22,634,307
Other financing sources (uses):				
Transfers in	19,499,780			19,499,780
Transfers out		(19,466,785)	(32,995)	(19,499,780)
Total other financing sources (uses)	19,499,780	(19,466,785)	(32,995)	-
Net change in fund balances before special item	27,684,763	102,484	(5,152,940)	22,634,307
Special item - prior year accrual canceled	7,647,592			7,647,592
Net change in fund balance	35,332,355	102,484	(5,152,940)	30,281,899
Fund balances, July 1 (deficit)	(43,502,200)	(8,772,910)	12,970,160	(39,304,950)
Fund balances, June 30 (deficit)	\$ (8,169,845)	\$ (8,670,426)	\$ 7,817,220	\$ (9,023,051)

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, 2017

Total net change in fund balances - governmental funds (from B-2) \$ 30,281,899

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

Capital additions are reported in governmental funds as expenditures. However, in the statement of activities, the costs of those assets are allocated over their estimated useful lives as depreciation expense.

This is the amount by which depreciation expense exceeded capital additions and the loss on disposal of capital assets in the period.

Depreciation expense	\$ (38,722,380)	
Capital additions	29,122,131	
Loss on disposal of capital assets	<u>(85,611)</u>	(9,685,860)

Repayment of capital lease principal is an expenditure 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. 1,802,473

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. 161,952

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. 272,386

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	(16,505,125)
Health benefit expense	458,432
Settlement expense	365,000

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. 142,189

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). (914,594)

Change in net position of governmental activities (A-2) \$ 6,378,752

See accompanying notes to basic financial statements.

Proprietary Funds

Newark Public Schools
Proprietary Funds

Statement of Net Position

June 30, 2017

	Major Funds				Internal Service Funds
	Enterprise Funds			Totals	
	Food Service	Regional Day School	Futures After School Program		
Assets					
Current assets:					
Cash and cash equivalents	\$ 930,536	\$ 4,969,690	\$ 1,989	\$ 5,902,215	\$ 29,095,763
Cash held with fiscal agents					503,462
Accounts receivable:					
State	68,228			68,228	
Federal	4,252,929			4,252,929	
Other	78,812	600,130		678,942	
Interfund	829			829	
Inventories	229,363			229,363	338,776
Total current assets	<u>5,560,697</u>	<u>5,569,820</u>	<u>1,989</u>	<u>11,132,506</u>	<u>29,938,001</u>
Capital assets:					
Machinery and equipment	5,809,628	148,188		5,957,816	
Accumulated depreciation	<u>(4,655,589)</u>	<u>(82,650)</u>		<u>(4,738,239)</u>	
Total capital assets, net	<u>1,154,039</u>	<u>65,538</u>	<u>-</u>	<u>1,219,577</u>	
Total assets	<u>6,714,736</u>	<u>5,635,358</u>	<u>1,989</u>	<u>12,352,083</u>	<u>29,938,001</u>
Liabilities					
Current liabilities:					
Accounts payable	1,402,358	170,190		1,572,548	1,182,719
Accrued liabilities	252,024	217,293		469,317	27,772,192
Interfund payable	2,351,655			2,351,655	
Unearned revenue	32,630			32,630	
Total current liabilities	<u>4,038,667</u>	<u>387,483</u>	<u>-</u>	<u>4,426,150</u>	<u>28,954,911</u>
Net Position					
Net investment in capital assets	1,154,039	65,538		1,219,577	
Unrestricted	<u>1,522,030</u>	<u>5,182,337</u>	<u>1,989</u>	<u>6,706,356</u>	<u>983,090</u>
Total net position	<u>\$ 2,676,069</u>	<u>\$ 5,247,875</u>	<u>\$ 1,989</u>	<u>\$ 7,925,933</u>	<u>\$ 983,090</u>

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, 2017

	Major Funds				Internal Service Funds
	Enterprise Funds			Totals	
	Food Service	Regional Day School	Futures After School Program		
Operating revenues:					
Local sources:					
Daily food sales- non-program	\$ 134,575				
Daily food sales - program					
Tuition		\$ 6,517,596	\$ 213,458	\$ 6,731,054	
Miscellaneous	216,591	88,796		305,387	
Total local sources	351,166	6,606,392	213,458	7,036,441	
Services provided to other funds					\$ 15,649,420
Total operating revenues	351,166	6,606,392	213,458	7,036,441	15,649,420
Operating expenses:					
Salaries	6,343,972	3,947,621	208,983	10,500,576	848,061
Employee benefits	2,513,223	1,367,811		3,881,034	375,443
Purchased professional services		368,043		368,043	12,077
Other purchased services	539,936			539,936	
Energy		76,578		76,578	
Transportation		29,661		29,661	
Supplies and materials	2,647,474	74,877	2,486	2,724,837	239,396
Insurance					14,101,713
Textbooks		245		245	
Depreciation	237,423	14,108		251,531	
Cost of sales - program	9,269,595			9,269,595	
Cost of sales - non program	56,694			56,694	
Construction Services		19,899		19,899	
Miscellaneous	61,699	57,165		118,864	
Total operating expenses	21,670,016	5,956,008	211,469	27,837,493	15,576,690
Operating (loss) income	(21,318,850)	650,384	1,989	(20,666,477)	72,730
Nonoperating revenues (expenses):					
State sources:					
State school lunch program	248,451			248,451	
Federal sources:					
Fresh fruit and vegetable program	141,197			141,197	
School breakfast program	6,826,251			6,826,251	
National school lunch program	11,752,354			11,752,354	
After school snack program	88,988			88,988	
Food donation program	1,890,228			1,890,228	
Summer food service program	379,954			379,954	
Equipment grant	45,202			45,202	
Investment income					89,222
Loss on disposal of capital assets	(111,699)			(111,699)	
Total nonoperating revenues (expenses)	21,260,926			21,260,926	89,222
Change in net position	(57,924)	650,384	1,989	594,449	161,952
Total net position - beginning	2,733,993	4,597,491	-	7,331,484	821,138
Total net position - ending	<u>\$ 2,676,069</u>	<u>\$ 5,247,875</u>	<u>\$ 1,989</u>	<u>\$ 7,925,933</u>	<u>\$ 983,090</u>

See accompanying notes to basic financial statements.

Newark Public Schools
Proprietary Funds

Statement of Cash Flows

Year ended June 30, 2017

	Major Funds				Internal Service Funds
	Enterprise Funds			Totals	
	Food Service	Regional Day School	Futures After School Program		
Cash flows from operating activities					\$ 15,649,420
Receipts from services provided				\$ 7,092,478	
Receipts from customers	\$277,289	\$ 6,601,731	\$ 213,458	\$ 7,092,478	
Payments to employees	(6,469,995)	(3,865,523)	(208,983)	(10,544,501)	(848,061)
Payments for employee benefits	(2,513,223)	(1,367,811)		(3,881,034)	(375,443)
Payments to suppliers	(12,200,665)	(688,627)	(2,486)	(12,891,778)	(199,251)
Payments for insurance					(13,319,691)
Net cash (used in) provided by operating activities	(20,906,594)	679,770	1,989	(20,224,835)	906,974
Cash flows from noncapital financing activities					
Cash received from state and federal reimbursements	16,714,251			16,714,251	
Cash received from other funds	2,325,788			2,325,788	
Cash received from food donation program	1,900,335			1,900,335	
Net cash provided by noncapital financing activities	20,940,374			20,940,374	
Cash flows from capital and related financing activity					
Acquisition of capital assets	(2,000)	(6,327)		(8,327)	
Net cash (used in) capital and related financing activity	(2,000)	(6,327)		(8,327)	
Cash flows from investing activity					
Cash received from investments					89,222
Net cash provided by investing activity					89,222
Net increase in cash and cash equivalents	31,780	673,443	1,989	707,212	996,196
Cash and cash equivalents, beginning of year	898,756	4,296,247	-	5,195,003	28,099,567
Cash and cash equivalents, end of year	\$ 930,536	\$ 4,969,690	\$ 1,989	\$ 5,902,215	\$ 29,095,763
Reconciliation of operating (loss) income to net cash (used in) provided by operating activities:					
Operating (loss) income	\$ (21,318,850)	\$ 650,384	\$ 1,989	\$ (20,666,477)	\$ 72,730
Adjustments to reconcile operating (loss) income to net cash (used in) provided by operating activities:					
Depreciation	237,423	14,108		251,531	
Change in assets and liabilities:					
(Increase) in accounts receivable - other	(73,877)	(12,411)		(86,288)	
Decrease in interfund receivable		7,750		7,750	
(Increase) decrease in inventory	(76,611)			(76,611)	23,754
Increase (decrease) in accounts payable	451,344	(62,159)		389,185	(131,455)
(Decrease) increase in accrued liabilities	(126,023)	82,098		(43,925)	941,945
Net cash (used in) provided by operating activities	\$ (20,906,594)	\$ 679,770	\$ 1,989	\$ (20,224,835)	\$ 906,974

Non-cash from non-capital financing activities

The District received \$1,900,335 of food commodities from the U.S. Department of Agriculture for the year ended June 30, 2017.

See accompanying notes to basic financial statements.

Fiduciary Funds

Newark Public Schools
Fiduciary Funds

Statement of Fiduciary Net Position

June 30, 2017

	<u>Unemployment Compensation Trust</u>	<u>Private - Purpose Scholarship Fund</u>	<u>Agency Funds</u>
Assets			
Cash and cash equivalents	\$ 4,745,370	\$ 12,114	\$ 23,168,550
Interfund receivables	664,112	416,704	
Total assets	<u>5,409,482</u>	<u>428,818</u>	<u>\$ 23,168,550</u>
Liabilities			
Payroll deductions and withholdings payable			\$ 7,035,467
Summer escrow payroll payable			6,391,088
Accounts payable	399,198		15,933
Interfund payable			9,065,952
Due to student groups			660,110
Total liabilities	<u>399,198</u>		<u>\$ 23,168,550</u>
Net Position			
Held in trust for unemployment claims	<u>\$ 5,010,284</u>		
Held in trust for scholarships		<u>\$ 428,818</u>	

See accompanying notes to basic financial statements.

Newark Public Schools
Fiduciary Funds

Statement of Changes in Fiduciary Net Position

Year ended June 30, 2017

	Unemployment Compensation Trust	Private-Purpose Scholarship Fund
Additions		
Interest on investments		\$ 18
Contributions:		
Board contributions	\$ 2,224,686	
Employee contributions	664,112	
Total additions	2,888,798	18
Deductions		
Unemployment payments	2,566,950	
Total deductions	2,566,950	
Change in net position	321,848	18
Net position - beginning of the year	4,688,436	428,800
Net position - end of the year	\$ 5,010,284	\$ 428,818

See accompanying notes to basic financial statements.

Newark Public Schools

Notes to the Basic Financial Statements

Year ended June 30, 2017

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 District's 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 was in control of some of the District operations and as such the District operated 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, 2017

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. In August of 2014, the New Jersey State Board of Education approved returning of personnel to the Newark Public Schools Advisory Board. In September of 2017, the two remaining areas of the District administration and education that remained under State Control, governance and instruction and programming, were approved to be returned to the Newark Public Schools Advisory Board. 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

Newark Public Schools

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2017

1. Summary of Significant Accounting Policies (continued)

interest and to promote consistency among District financial reporting in the State of New Jersey.

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, net pension liability, and deferred pension liability and certain legal settlements, are recorded only when payment is due.

Property taxes, interest, and state aid 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, 2017

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, Regional Day School and The Futures After School Program): 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 and The Futures After School Program funds account for all revenues and expenses in the operation of the school and after-school program, respectively, 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

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2017

1. Summary of Significant Accounting Policies (continued)

(Newark Public Schools) and interest earned on the balance as well as payments to the State for reimbursement of unemployment claims. The private-purpose scholarship fund is utilized to provide scholarships to students and to account for the related transactions.

Agency Funds (Payroll Agency 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, 2017

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. 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, 2017

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*" and GASB Statement No. 72 "*Fair Value Measurement and Application*." 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, 2017, the unused Food Donation Program commodities of \$32,630 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 2016-2017 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, 2017

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, 2017

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, 2017, the amount earned by these employees but not disbursed was \$6,391,088 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 \$35,556,305 at June 30, 2017. A liability for these amounts is reported in the governmental funds only if they have matured at June 30, 2017, 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 donated food commodities.

Newark Public Schools

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2017

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, 2017

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 \$8,169,845 deficit fund balance in the General Fund, \$14,979,664 of assigned for year-end encumbrances, \$147,472 designated for subsequent years expenditures – ARRA SEMI, \$20,244,198 designated for subsequent years expenditures and the unassigned portion of (\$35,371,334) are included in the unassigned deficit of (\$20,799,140), \$9,698 has been restricted for capital reserve, and \$12,619,597 has been restricted for excess surplus.

The special revenue fund undesignated deficit fund balance in the amount of \$8,670,426 is 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. The capital projects fund fund balance in the amount of \$7,817,220 is restricted and available for use on capital projects in future years.

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, 2017

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 post-retirement pension benefits for certified staff members of the New Jersey Teachers Pension and Annuity Fund. Additionally, medical and disability revenues and expenses related to on-behalf pension contributions in the government-wide financial statements have been increased by \$145,221,554 to adjust for the full accrual basis expense incurred by the State of New Jersey during the most recent measurement period. The amounts are not required to be included in the District's annual budget.

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, 2017

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 excess fund balance at June 30, 2017 was \$12,619,597, which will be appropriated in the 2018/19 budget.

U. GASB Pronouncements

GASB Pronouncements Implemented in the 2017 Fiscal Year

The GASB issued Statement 77, "*Tax Abatement Disclosures*" in August 2015. This Statement is intended to improve financial reporting by requiring disclosure of tax abatement information about a reporting government's own tax abatement agreements and those that are entered into by other governments and that reduce the reporting government's tax revenues. The requirements of this Statement are effective for financial statements for reporting periods beginning after December 31, 2015. As the District is not a taxing government, the Statement did not result in a change in the District's assets, revenues or fund balance. However, certain required disclosures were included in Note 22.

Recently Issued Accounting Pronouncements to be implemented in future years

GASB Statement No. 75, "*Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*" ("GASB No. 75"). This Statement replaces the requirements of Statement 45 and the primary objective of this Statement is to improve accounting and reporting by state and local governments for postemployment benefits other than pensions (other postemployment benefits or OPEB). It also improves information provided by state and local government employers about financial support for OPEB that is provided by other entities. The requirements of this Statement are effective for financial statements for reporting periods beginning after June 30, 2017. Management has not yet determined the impact of the Statement on the financial statements.

Newark Public Schools

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2017

1. Summary of Significant Accounting Policies (continued)

V. Subsequent Events

Management has reviewed and evaluated all events and transactions that occurred between June 30, 2017 through December 29, 2017, 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 payable, deferred pension liability and compensated absences payable are not due and payable in the current period and therefore are not reported in the funds. The details of this \$52,064,802 difference are as follows:

Deferred pension liability	\$ 2,287,015
Capital lease payable	14,221,482
Compensated absences	35,556,305
Net adjustment to reduce fund balance-total governmental funds to arrive at net position – governmental activities	<u>\$ 52,064,802</u>

3. Deposits and Investments

Cash and cash equivalents include petty cash, change funds, amounts on deposit 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* and Statement No. 72, *Fair Value Measurement and Application*. The Board classifies certificates of deposit, which have original maturity dates of

Newark Public Schools

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2017

3. Deposits and Investments (continued)

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.

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.

Newark Public Schools

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2017

3. Deposits and Investments (continued)

In addition to the above collateral requirement, if the public funds deposited exceed 75% of the capital funds of the depository, the depository must provide collateral having a market value at least equal to 100% of the amount exceeding 75%.

All collateral must be deposited with the Federal Reserve Bank of New York, the Federal Reserve Bank of Philadelphia, the Federal Home Loan Bank of New York, or a banking institution that is a member of the Federal Reserve System and has capital funds of not less than \$25,000,000.

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

Operating cash accounts are held in the District's name by several commercial banking institutions. At June 30, 2017, the District's carrying amount of deposits was \$109,833,387 and the bank balance was \$126,145,054. Of the bank balance on June 30, 2017, \$1,057,024 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 \$95,960,003. \$29,128,027 held in the District agency accounts are not covered by GUDPA. In addition, the District has \$8,830,773 of funds held by fiscal agents in the name of the District at June 30, 2017.

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, 2017

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, 2017 or during the fiscal year ended June 30, 2017.

Newark Public Schools

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2017

4. Capital Assets

The following schedule is a summarization of the governmental activities changes in capital assets for the year ended June 30, 2017:

	Balance June 30, 2016	Increases	Decreases	Transfers	Balance June 30, 2017
Governmental activities					
Capital assets, not being depreciated:					
Land	\$ 26,517,077		\$ (64,618)		\$ 26,452,459
Construction in progress – SDA	153,343,873	\$ 19,332,546		\$ (1,299,749)	171,376,670
Construction in progress – District	10,443,436	7,669,802		(6,521,513)	11,591,725
Total capital assets, not being depreciated	190,304,386	27,002,348	(64,618)	(7,821,262)	209,420,854
Capital assets, being depreciated:					
Buildings and building improvements	918,249,133			7,821,262	926,070,395
Machinery, equipment and vehicles	14,285,412	2,119,783	(521,685)		15,883,510
Total capital assets being depreciated	932,534,545	2,119,783	(521,685)	7,821,262	941,953,905
Less accumulated depreciation for:					
Buildings and building improvements	363,467,329	37,693,385			401,160,714
Machinery, equipment and vehicles	10,480,033	1,028,995	(500,692)		11,008,336
Total accumulated depreciation	373,947,362	38,722,380	(500,692)	-	412,169,050
Total capital assets, being depreciated, net	558,587,183	(36,602,597)	(20,993)	7,821,262	529,784,855
Governmental activities capital assets, net	\$ 748,891,569	\$ (9,600,249)	\$ (85,611)	\$ -	\$ 739,205,709

Newark Public Schools

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2017

4. Capital Assets (continued)

Depreciation expense related to governmental activities was charged to functions/programs of the District for the year ended June 30, 2017 as follows:

	<u>Amount</u>
Current:	
Instruction	\$ 16,148,719
Support Services:	
Attendance / Social Work	383,393
Health services	533,288
Support services	9,161,670
Improvement of instructional services	1,389,278
Educational media services / school library	98,681
Instructional staff training	24,457
General administration	625,886
School administration	1,886,214
Central services	598,638
Administration information technology	297,832
Operation and maintenance of plant	5,002,210
Student transportation	2,391,314
Special schools	180,800
	<u>\$ 38,722,380</u>

The District acquired capital assets through capital leases 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 these capital leases as of June 30, 2017 is \$8,700,646.

Newark Public Schools

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2017

4. Capital Assets (continued)

The following is a schedule of the business-type activities changes in capital assets for the year ended June 30, 2017:

	Balance June 30, 2016	Increases	Disposals	Balance June 30, 2017
Business-type activities:				
Equipment	\$ 7,286,300	\$ 8,327	\$ (1,336,811)	\$ 5,957,816
Less accumulated depreciation for equipment	(5,711,820)	(251,531)	1,225,112	(4,738,239)
Total Business-type activities capital assets, net	<u>\$ 1,574,480</u>	<u>\$ (243,204)</u>	<u>\$ (111,699)</u>	<u>\$ 1,219,577</u>

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, 2017, debt outstanding and recorded in the financial statements of the City of Newark amounted to \$53,062,000.

Newark Public Schools

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2017

5. Long-Term Liabilities (continued)

Changes in Long-Term Liabilities

During the year ended June 30, 2017, the following changes occurred in governmental activities long-term liabilities:

	Balance June 30, 2016	Additions	Reductions	Balance June 30, 2017	Due within One Year
Governmental activities:					
Deferred pension liability	\$ 2,559,401		\$ 272,386	\$ 2,287,015	\$ 272,386
Capital leases payable	16,023,955		1,802,473	14,221,482	2,907,482
Compensated absences	34,641,711	\$ 2,032,163	1,117,569	35,556,305	1,117,569
Sub-total	53,225,067	2,032,163	3,192,428	52,064,802	4,297,437
Net pension liability	332,531,908	90,066,518	17,685,289	404,913,137	-
Total governmental activities Long-term liabilities	\$ 385,756,975	\$ 92,098,681	\$ 20,877,717	\$ 456,977,939	\$ 4,297,437

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

Capital Leases Payable

The District entered into a capital lease for \$5,025,000 with an interest rate of 1.20% on December 17, 2014. The term of the lease is for 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, 2017.

	<u>Amount</u>
Fiscal year:	
2018	\$ 1,707,732
Less amount representing interest	20,250
Present value of net future minimum lease payments	<u>\$ 1,687,482</u>

Newark Public Schools

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2017

5. Long-Term Liabilities (continued)

Obligation Under Capital Lease

A lease with a bank was issued on December 30, 2015 in the amount of \$12,669,000 to finance energy conservation measures pursuant to an Energy Savings Improvement Plan ("ESIP") at an interest rate of 3.304%. The first payment of this capital lease was paid on January 15, 2017. During the year ended June 30, 2017, \$5,152,940 of project costs were expended for the project, for a total amount to date of \$5,754,191, with a remaining balance of \$6,914,809. The District will be utilizing the savings from the energy plan to make the future lease payments. Principal and interest due on the lease are included in the future minimum lease payment schedule below.

The following is a schedule of the future minimum lease payments under the capital lease and the present value of the net future minimum lease payments at June 30, 2017:

	<u>Amount</u>
Fiscal year ending June 30:	
2018	\$1,624,046
2019	1,674,977
2020	953,279
2021	924,595
2022	945,764
2023-2027	4,901,016
2028-2032	<u>4,655,814</u>
Total minimum lease payment	15,679,491
Less amount representing interest	<u>(3,145,491)</u>
Present value of net future minimum lease payments	<u>\$ 12,534,000</u>

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

Newark Public Schools

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2017

6. Pension Plans (continued)

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.

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

Newark Public Schools

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2017

6. Pension Plans (continued)

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.

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.

Newark Public Schools

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2017

6. Pension Plans (continued)

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 annually through July 2018 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 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.

The District's actuarially determined contribution to PERS (not including the deferred pension liability) for the years ended June 30, 2017, 2016 and 2015 were \$11,941,917, \$11,454,571 and \$11,614,585, 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 2017 contribution above in the amount of \$582,638, which included \$272,386 of principal and \$310,252 of interest costs. The balance at June 30, 2017 is \$2,287,015.

During the year ended June 30, 2017, the State of New Jersey contributed \$57,873,207 to the TPAF for on-behalf medical, long-term disability insurance, and pension contributions on behalf of the District. Also, in accordance with N.J.S.A. 18A:66-66, the State of New Jersey reimbursed the District \$20,762,825 during the year ended June 30, 2017 for the employer's share of social security contributions for TPAF members as calculated on their base salaries. These amounts have been included in the Government-wide and fund financial statements.

Newark Public Schools

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2017

6. Pension Plans (continued)

The District's COLA contribution to BOEPPFEC for the years ended June 30, 2017, 2016 and 2015 were \$3,323,592, \$4,204,879 and \$4,741,066, 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.

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, 2017, the District reported a liability of \$381,874,148 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation July 1, 2015, which was rolled forward to June 30, 2016. 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, 2016, the District's proportion was 1.2893691086 percent, which was a decrease of 0.0615853339 from its proportion measured as of June 30, 2015.

For the year ended June 30, 2017, the District recognized full accrual pension expense of \$29,728,829 in the government-wide financial statements. At June 30, 2017, the District reported deferred outflows of resources and deferred inflows of resources related to PERS from the following sources:

Newark Public Schools

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2017

6. Pension Plans (continued)

	Deferred Outflows of Resources	Deferred Inflow of Resources
Changes of assumptions	\$ 79,103,926	
Difference between expected and actual experience	7,101,702	
Net difference between projected and actual earnings on pension plan investments	14,561,209	
Changes in proportion and differences between District contributions and proportionate share of contributions		\$ 26,417,040
District contributions subsequent to the measurement date	11,941,917	
	<u>\$ 112,708,754</u>	<u>\$ 26,417,040</u>

\$11,941,917 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:		
2018	\$	15,899,330
2019		15,899,330
2020		19,899,701
2021		17,052,288
2022		5,599,148
	<u>\$</u>	<u>74,349,797</u>

Actuarial Assumptions

The total pension liability for the June 30, 2016 measurement date was determined by an actuarial valuation as of July 1, 2015, which was rolled forward to June 30, 2016. This actuarial valuation used the following actuarial assumptions, applied to all periods included in the measurement:

Newark Public Schools

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2017

6. Pension Plans (continued)

Inflation rate	3.08%
Salary increase through 2026	1.65 - 4.15%
	based on age
Thereafter	2.65 - 5.15%
	based on age
Investment rate of return	7.65%

The actuarial assumptions used in the July 1, 2015 valuation were based on the results of an actuarial experience study for the period July 1, 2011 to June 30, 2014. It is likely that future experience will not exactly conform to those assumptions. To the extent that actual experience deviates from these assumptions, the emerging liabilities may be higher or lower than anticipated. The more the experience deviates, the larger the impact on future financial statements.

Mortality Rates

Pre-retirement mortality rates were based on the RP-2000 Preretirement Mortality Table for male and female active participants. For State employees, mortality tables are set back 4 years for males and females. For local employees, mortality tables are set back 2 years for males and 7 years for females. In addition, the tables provide for future improvements in mortality from the base year of 2013 using a generational approach based on the plan actuary's modified MP-2014 projection scale. Post-retirement mortality rates were based on the RP-2000 Combined Healthy Male and Female Mortality Tables (set back 1 year for males and females) for service retirements and beneficiaries of former members and a one-year static projection based on mortality improvement Scale AA. In addition, the tables for service retirements and beneficiaries of formers members provide for future improvements in mortality from the base year of 2013 using a generational approach based on the plan actuary's modified MP-2014 projection scale. Disability retirement rates used to value disabled retirees were based on the RP-2000 Disabled Mortality Table (set back 3 years for males and set forward 1 year for females).

Newark Public Schools

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2017

6. Pension Plans (continued)

Long-Term Rate of Return

In accordance with State statute, the long-term expected rate of return on plan investments (7.65% at June 30, 2016) is determined by the State Treasurer, after consultation with the Directors of the Division of Investments and Division of Pensions and Benefits, the board of trustees and the actuaries. The long-term expected rate of return was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in PERS's target asset allocation as of June 30, 2016 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Cash	5.00%	0.87%
U.S. Treasuries	1.50%	1.74%
Investment grade credit	8.00%	1.79%
Mortgages	2.00%	1.67%
High yield bonds	2.00%	4.56%
Inflation-indexed bonds	1.50%	3.44%
Broad U.S. equities	26.00%	8.53%
Developed foreign equities	13.25%	6.83%
Emerging market equities	6.50%	9.95%
Private equity	9.00%	12.40%
Hedge funds/Absolute return	12.50%	4.68%
Real Estate (property)	2.00%	6.91%
Commodities	0.50%	5.45%
Global debt ex U.S.	5.00%	-0.25%
REIT	5.25%	5.63%
	100.00%	

Newark Public Schools

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2017

6. Pension Plans (continued)

Discount rate

The discount rate used to measure the total pension liability was 3.98% as of June 30, 2016. This single blended discount rate was based on the long-term expected rate of return on pension plan investments of 7.65%, and a municipal bond rate of 2.85% as of June 30, 2016 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 contribution rate in the most recent fiscal year. The State employer contributed 30% of the actuarially determined contributions and the local employers contributed 100% of their actuarially determined 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 2034. Therefore, the long-term expected rate of return on plan investments was applied to projected benefit payments through 2034 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, 2016 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 (2.98 percent) or 1-percentage-point higher (4.98 percent) than the current rate:

	At 1% decrease (2.98%)	At current discount rate (3.98%)	At 1% increase (4.98%)
District's proportionate share of the net pension liability	\$ 467,942,196	\$ 381,874,148	\$ 310,817,512

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.

Newark Public Schools

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2017

6. Pension Plans (continued)

Additional Information

Collective balances of the Local Group at June 30, 2016 are as follows:

Deferred outflows of resources	\$ 8,685,338,380
Deferred inflows of resources	\$ 870,133,595
Net pension liability	\$ 29,617,131,759
District's Proportion	1.2893691086%

Collective pension expense for the Local Group for the measurement period ended June 30, 2016 is \$2,830,763,540

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, 2015 (the beginning of the measurement period ended June 30, 2016) is 5.57 years and 5.72 years for the measurement period ended June 30, 2015.

Teachers Pensions and Annuity Fund (TPAF)

The employer contributions for local participating employers are legally required to be funded by the State in accordance with N.J.S.A. 18:66-33. Therefore, these local participating employers are considered to be in a special funding situation as defined by GASB Statement No. 68 and the State is treated as a nonemployer contributing entity. Since the local participating employers do not contribute directly to the plan (except for employer specific financed amounts), there is no net pension liability or deferred outflows or inflows to report in the financial statements of the local participating employers. However, the notes to the financial statements of the local participating employers must disclose the portion of the nonemployer contributing entities' total proportionate share of the net pension liability that is associated with the local participating employer. The State's proportionate share of the TPAF net pension liability associated with the District as of June 30, 2016 was \$2,352,401,193. The District's proportionate share was \$0.

The net pension liability was measured as of June 30, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2015, which was rolled forward to June 30, 2016. 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

Newark Public Schools

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2017

6. Pension Plans (continued)

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, 2016, the State's proportionate share of the TPAF net pension liability associated with the District was 2.9903518772 percent, which was a decrease of 0.1512169637 from its proportion measured as of June 30, 2015.

For the year ended June 30, 2017, the District recognized on-behalf pension expense and revenue in the government-wide financial statements of \$145,221,554 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	7.65%

Mortality Rates

Pre-retirement, post-retirement and disabled mortality rates were based on the experience of TPAF members reflecting mortality improvement on a generational basis based on a 60-year average of Social Security data from 1953 to 2013.

The actuarial assumptions used in the July 1, 2015 valuation were based on the results of an actuarial experience study for the period July 1, 2012 to June 30, 2015.

Long-Term Expected Rate of Return

In accordance with State statute, the long-term expected rate of return on plan investments (7.65% at June 30, 2016) 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

Newark Public Schools

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2017

6. Pension Plans (continued)

trustees and the actuaries. The long-term expected rate of return was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

Best estimates of arithmetic real rates of return for each major asset class included in TPAF's target asset allocation as of June 30, 2016 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Cash	5.00%	0.39%
US Government Bonds	1.50%	1.28%
US Credit Bonds	13.00%	2.76%
US Mortgages	2.00%	2.38%
US Inflation-Indexed Bonds	1.50%	1.41%
US High Yield Bonds	2.00%	4.70%
US Equity Market	26.00%	5.14%
Foreign Developed Equity	13.25%	5.91%
Emerging Market Equity	6.50%	8.16%
Private Real Estate Property	5.25%	3.64%
Timber	1.00%	3.86%
Farmland	1.00%	4.39%
Private Equity	9.00%	8.97%
Commodities	0.50%	2.87%
Hedge Funds - Multi Strategy	5.00%	3.70%
Hedge Funds - Equity Hedge	3.75%	4.72%
Hedge Funds - Distressed	3.75%	3.49%
	<u>100.00%</u>	

Newark Public Schools

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2017

6. Pension Plans (continued)

Discount Rate

The discount rate used to measure the total pension liability was 3.22% as of June 30, 2016. This single blended discount rate was based on the long-term rate of return on pension plan investments of 7.65%, and a municipal bond rate of 2.85% as of June 30, 2016 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 contribution rate in the most recent fiscal year. The State contributed 30% of the actuarially determined 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 2029. Therefore, the long-term expected rate of return on plan investments was applied to projected benefit payments through 2029, 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, 2016 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 (2.22 percent) or 1-percentage-point higher (4.22 percent) than the current rate:

	At 1% decrease (2.22%)	At current discount rate (3.22%)	At 1% increase (4.22%)
State's proportionate share of the net pension liability associated with the District	\$ 2,809,292,729	\$ 2,352,401,193	\$ 1,979,290,291

Newark Public Schools

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2017

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 of the Local Group at June 30, 2016 are as follows:

Deferred outflows of resources	\$ 17,440,003,201
Deferred inflows of resources	\$ 195,027,919
Net pension liability	\$ 78,666,367,052
District's Proportion	2.9903518772%

Collective pension expense-Local Group for the plan for the measurement period ended June 30, 2016 is \$5,915,082,656.

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, 2015 (the beginning of the measurement period ended June 30, 2016) is 8.3 years.

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

At June 30, 2017, the District reported a liability of \$23,038,989 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation June 30, 2017. 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, 2017, the District's proportion was 80.6117841 percent, which was a decrease of 0.2472306 from its proportion measured as of June 30, 2016.

Newark Public Schools

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2017

6. Pension Plans (continued)

For the year ended June 30, 2017 the District recognized full accrual pension expense of \$3,323,590 in the government-wide financial statements. At June 30, 2017, the District reported deferred outflows of resources related to BOEPPFEC from the following sources:

	Deferred Outflows of Resources
Net difference between projected and actual earnings on pension plan investments	\$ 5,289,164
District contributions subsequent to the measurement date	3,191,814
	<u>\$ 8,480,978</u>

At June 30, 2017, the District reported \$3,191,814 as deferred outflows of resources related to BOEPPFEC pension resulting from school district contributions subsequent to the measurement date.

This amount will be recognized in pension expense as follows:

Year ended June 30:	
2018	\$ 1,320,190
2019	1,320,190
2020	1,320,190
2021	1,320,190
2022	8,404
	<u>\$ 5,289,164</u>

Actuarial Assumptions

The total pension liability was determined by an actuarial valuation as of June 30, 2017, using the following actuarial assumptions, applied to all periods included in the measurement:

Newark Public Schools

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2017

6. Pension Plans (continued):

Salary increases	4.50%
Investment rate of return	6.50%, net of fund investment expense, including inflation
Cost-of-living adjustments	2.00%

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, 2017 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return*
U.S. fixed income	40.00%	2.11%
U.S. large cap equity	50.00%	6.71%
U.S. small cap equity	10.00%	6.71%
	<u>100.00%</u>	

* Net of 2.0% inflation assumption.

Discount rate

The discount rate used to measure the total pension liability was 6.50% in 2017. The projection of cash flows used to determine the discount rate assumed that contributions will be made at the

Newark Public Schools

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2017

6. Pension Plans (continued)

actuarially determined amount, including the reimbursement of administrative expenses and COLA payments. Based on those assumptions, the Fund's fiduciary net position was projected to be available to make all projected future benefit payments of current fund members. Therefore, the long-term expected rate of return on fund 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, 2017 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 (5.5 percent) or 1-percentage-point higher (7.5 percent) than the current rate:

	At 1% Decrease (5.5%)	At Current Discount Rate (6.5%)	At 1% Increase (7.5%)
District's proportionate share of the net pension liability	\$32,210,799	\$ 23,038,989	\$15,054,029

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, 2017 are as follows:

Total pension liability	\$ 139,455,842
Plan fiduciary net position for retirement benefits	\$ 110,875,667
Life insurance benefits excluded from the fiduciary net position	\$ 21,556,614
School districts' net pension liability	\$ 28,580,175
Plan fiduciary net position as a percentage of the total pension liability	79.51%
District's Proportion	80.6117841%

Newark Public Schools

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2017

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.

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, 2016, there were 110,512 retirees receiving post-retirement medical benefits., and the State contributed \$1.37 billion on their behalf. The cost of these

Newark Public Schools

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2017

8. Post-Retirement Benefits (continued)

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 \$231.2 million toward Chapter 126 benefits for 20,045 eligible retired members in fiscal year 2016.

The State will set the contribution rate based on the *annual required contribution of the employers* (ARC), an amount actuarially determined in accordance with parameters of GASB 45. The ARC represents the level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) of the plan over a period not to exceed thirty years.

The State's contributions to the SHBP Fund for TPAF retirees' post-retirement benefits on behalf of the District for the years ended June 30, 2017, 2016 and 2015 were \$26,270,559, \$28,508,211 and \$26,962,859 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, 2017:

Receivable Fund	Payable Fund	Amount
General Fund	Payroll Agency Fund	\$ 7,984,307
General Fund	Special Revenue Fund	2,074,460
General Fund	Capital Projects Fund	32,995
General Fund	Food Service Enterprise Fund	2,351,655
Capital Projects Fund	General Fund	1,729,076
Food Service Enterprise Fund	Payroll Agency Fund	829
Unemployment Compensation Trust Fund	Payroll Agency Fund	664,112
Private-Purpose Scholarship Trust Fund	Payroll Agency Fund	416,704
		\$ 15,254,138

Newark Public Schools

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2017

9. Interfund Receivables and Payables (continued)

The interfund between the general fund and the payroll agency fund represents the excess funds transferred to the payroll agency account which are due back to the general fund as of June 30, 2017. The interfund between the general fund and the special revenue fund represents expenditures paid by the general fund on-behalf of the special revenue fund where grant monies were not received as of June 30, 2017. The interfund between the capital projects fund and the general fund represents monies received in the general fund from the SDA which are due to the capital projects fund as they offset prior year receivables for projects that were completed during the current year. This amount is offset with interest earned in the capital projects fund that had not been remitted to the general fund as of June 30, 2017. The interfund between the food service enterprise fund and the payroll agency fund represents charges that were recorded in the food service enterprise fund that were supposed to be charged in the payroll agency fund for assessments. The interfund between the unemployment compensation trust fund and the payroll agency fund represents collections for unemployment purposes still held in the payroll agency fund. The interfund between the private-purpose scholarship trust fund and the payroll agency fund represents scholarship receipts deposited in agency, on-behalf of the scholarship fund that were not turned over at year end. All interfunds are expected to be liquidated within one year.

10. Transfers

The following represents a reconciliation of transfers made during the 2017 fiscal year:

Fund	Transfers In	Transfers Out
General Fund	\$ 19,499,780	
Special Revenue Fund		\$ 19,466,785
Capital Projects Fund		32,995
	<u>\$ 19,499,780</u>	<u>\$ 19,499,780</u>

The transfer from the special revenue fund to the general fund represents contributions to school based budgets. The transfer from the capital projects fund to the general fund represents interest earned in the capital projects fund due to the general fund.

Newark Public Schools

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2017

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 collectability of any related receivable at June 30, 2017 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, 2017 may be impaired. In the opinion of District management, there are no material accounts receivable that are not collectible.

During the 2017 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, 2017, 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.

Newark Public Schools

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2017

13. Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets, errors and omissions, employee health and accident claims, and natural disasters. As of June 30, 2017, claims of \$27,772,192 are included in the Incurred but Not Reported (IBNR) claims liability, which is subject to modification and/or assessment of existing or additional claims, were outstanding against the District, which is currently recorded as accrued liabilities 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, 2017.

Changes in the funds incurred but not reported claims liability amount in fiscal years 2017, 2016 and 2015 were:

	Beginning of Year Liability	Current Year Claims and Changes In Estimates	Claim Payments	Balance at End of Year
2016-17	\$ 26,830,247	\$ 15,043,658	\$ 14,101,713	\$ 27,772,192
2015-16	25,637,448	12,852,995	11,660,196	26,830,247
2014-15	22,275,479	16,414,103	13,052,134	25,637,448

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, 2017

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 2017.

As of August 1, 2018, the District is leasing office space from NJ Urban Realty Partners, LLC (Landlord) under a sixteen-year lease. The lease agreement contains two successive options of five years each to renew the term of the lease. The terms of the agreement state that the base rent for the first twelve months of the lease shall be fully abated, amounting to savings of \$1,617,382 in year one. Additionally, base rent for years two through six will be partially abated.

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

The District has a deficit fund balance of \$8,169,845 in the General Fund and \$8,670,426 in the Special Revenue Fund as of June 30, 2017 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, 2017

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, 2017, \$830,602,207 has been approved by the SDA and \$805,406,112 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, 2017, SDA is holding \$453,132 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. Net Position - Net Investment in Capital Assets

Net investment in capital assets, Governmental Activities, 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. The net investment in capital assets of \$731,899,036 indicated as part of the Governmental Activities net position is calculated as follows:

Capital assets, net of depreciation	\$ 739,205,709
Capital Projects Fund Fund Balance- Capital Lease Portion	6,914,809
Capital leases	<u>(14,221,482)</u>
Total net investment in capital assets	<u>\$ 731,899,036</u>

Newark Public Schools

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2017

19. 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 7, 2017. The following presents the changes from the prior year:

Beginning Balance	Increases	Decreases	Ending Balance
\$ 30,000,000	\$ 30,000,000	\$ 30,000,000	\$ 30,000,000

20. Commitments

The District has contractual commitments at June 30, 2017 to various vendors, which are recorded as part of the unassigned deficit in the general fund in the amount of \$14,979,664.

There were \$2,531,825 of contractual commitments at June 30, 2017 to vendors related to the ongoing construction projects that is included in restricted for capital projects in the capital projects fund.

21. Special Item

Prior Year Accrual Canceled

As of June 30, 2016, the District had several unsettled contracts with the various unions of the School District. A retroactive payroll accrual was calculated in the prior year and current year, and recorded. Upon settlements in the current year, it was determined that a portion of the retroactive payment would not be paid. As a result, the District canceled the liability from the prior year and recorded it as a special item during the 2017 fiscal year in the amount of \$7,647,592.

22. GASB 77 Tax Abatements

As defined by the Governmental Accounting Standards Board (GASB), a tax abatement is an agreement between a government and an individual or entity in which the government promises to forgo tax revenues and the individual or entity promises to subsequently take a specific action

Newark Public Schools

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2017

22. GASB 77 Tax Abatements (continued)

that contributes to economic development or otherwise benefits the government or its citizens. However, the county or municipality in which the school district is situated may have entered into tax abatement agreements, and that potential must be disclosed in these financial statements. If the county or municipality entered into tax abatement agreements, those agreements will not directly affect the school district's local tax revenue because N.J.S.A. 54:4-75 and N.J.S.A. 54:4-76 require that amounts so forgiven must effectively be recouped from other taxpayers and remitted to the school district.

For a local school district board of education or board of school estimate that has elected to raise their minimum tax levy using the required local share provision at N.J.S.A. 18A:7F-5(b), the loss of revenue resulting from the municipality or county having entered into a tax abatement agreement is indeterminate due to the complex nature of the calculation of required local share performed by the New Jersey Department of Education based upon district property value and wealth.

The City of Newark has entered into a number of abatement agreements, of which has reduced the District's tax revenues.

Required Supplementary Information
Part II

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

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

Last Ten Fiscal Years

	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
District's proportion of the net pension liability (asset) - Local Group	1.2893691086%	1.3509544425%	1.4341157014%	1.4925909571%	n/a	n/a	n/a	n/a	n/a	n/a
District's proportionate share of the net pension liability (asset)	\$ 381,874,148	\$ 303,262,201	\$ 268,505,682	\$ 285,263,788	n/a	n/a	n/a	n/a	n/a	n/a
District's covered-employee payroll	\$ 86,817,099	\$ 85,972,208	\$ 91,354,242	\$ 97,711,063	\$ 101,429,454	\$ 104,884,012	\$ 109,391,874	\$ 110,173,534	\$ 106,760,395	\$ 104,039,182
District's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	439.86%	352.74%	293.92%	291.95%	n/a	n/a	n/a	n/a	n/a	n/a
Plan fiduciary net position as a percentage of the total pension liability - Local Group	40.14%	47.93%	52.08%	48.72%	n/a	n/a	n/a	n/a	n/a	n/a

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.

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

n/a - information not available

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

Last Ten Fiscal Years

	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
Contractually required contribution	\$ 11,941,917	\$ 11,454,571	\$ 11,614,585	\$ 12,302,417	\$ 12,389,574	\$ 13,292,584	\$ 12,165,755	\$ 9,571,373	\$ 8,442,568	\$ 6,617,568
Contributions in relation to the contractually required contribution	(11,941,917)	(11,454,571)	(11,614,585)	(12,302,417)	(12,389,574)	(13,292,584)	(12,165,755)	(9,571,373)	(8,442,568)	(6,617,568)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's covered-employee payroll	\$ 87,904,360	\$ 86,817,099	\$ 85,972,208	\$ 91,354,242	\$ 97,711,063	\$ 101,429,454	\$ 104,884,012	\$ 109,391,874	\$ 110,173,534	\$ 106,760,395
Contributions as a percentage of covered-employee payroll	13.59%	13.19%	13.51%	13.47%	12.68%	13.11%	11.60%	8.75%	7.66%	6.20%

See notes to required supplementary information

Newark Public Schools
 Required Supplementary Information
 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*

	2017	2016	2015	2014
State's proportion of the net pension liability (asset) associated with the District - Local Group	2.9903518772%	3.1415688409%	3.2309942153%	3.3692249008%
District's proportionate share of the net pension liability (asset)	\$ -	\$ -	\$ -	\$ -
State's proportionate share of the net pension liability (asset) associated with the District	\$ 2,352,401,193	\$ 1,985,605,661	\$ 1,726,861,250	\$ 1,702,779,766
Total proportionate share of the net pension liability (asset) associated with the District	<u>\$ 2,352,401,193</u>	<u>\$ 1,985,605,661</u>	<u>\$ 1,726,861,250</u>	<u>\$ 1,702,779,766</u>
Plan fiduciary net position as a percentage of the total pension liability	22.33%	28.71%	33.64%	33.76%

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.

Covered payroll information is not presented since the Teachers' Pension and Annuity Fund is a special funding situation in which the District does not make a contribution to this plan.

Newark Public Schools
 Required Supplementary Information
 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

	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
District's proportion of the net pension liability (asset)- Local Group	80.6117841000%	80.8590147000%	81.0185864000%	80.7535119000%	n/a	n/a	n/a	n/a	n/a	n/a
District's proportionate share of the net pension liability (asset) associated	\$ 23,038,989	\$ 29,269,707	\$ 31,207,450	\$ 32,190,538	n/a	n/a	n/a	n/a	n/a	n/a
Total proportionate share of the net pension liability (asset)	\$ 23,038,989	\$ 29,269,707	\$ 31,207,450	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Plan fiduciary net position as a percentage of the total pension liability	21.58%	27.66%	27.13%	27.57%						

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.

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

n/a - information not available

Newark Public Schools
 Required Supplementary Information
 Schedule of District Contributions
 Board of Education Employees' Pension Fund of Essex County

Last Ten Fiscal Years

	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
Contractually required contribution	\$ 3,323,590	\$ 4,204,879	\$ 4,741,066	\$ 3,700,835	\$ 2,224,235	\$ 1,883,389	\$ 1,992,875	\$ 1,599,577	\$ 911,511	\$ 813,995
Contributions in relation to the contractually required contribution	(3,323,590)	(4,204,879)	(4,741,066)	(3,700,835)	(2,224,235)	(1,883,389)	(1,992,875)	(1,599,577)	(911,511)	(813,995)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's covered-employee payroll	\$ 87,904,360	\$ 86,817,099	\$ 85,972,208	\$ 91,354,242	\$ 97,711,063	\$ 101,429,454	\$ 104,884,012	\$ 109,391,874	\$ 110,173,534	\$ 106,760,395
Contributions as a percentage of covered-employee payroll	3.78%	4.84%	5.51%	4.05%	2.28%	1.86%	1.90%	1.46%	0.83%	0.76%

See notes to required supplementary information

Newark Public Schools
Notes to Required Supplementary Information
Year ended June 30, 2017

PUBLIC EMPLOYEES' RETIREMENT SYSTEM

Benefit Changes

There were none.

Changes of Assumptions

The discount rate changed from 4.90% as of June 30, 2015 to 3.98% as of June 30, 2016.

TEACHERS PENSION AND ANNUITY FUND

Benefit Changes

There were none.

Changes of Assumptions

The discount rate changed from 4.13% as of June 30, 2015 to 3.22% as of June 30, 2016.

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, 2017

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Revenues					
Local sources:					
Local tax levy	\$ 123,185,636		\$ 123,185,636	\$ 123,185,636	
Tuition	666,704		666,704	1,266,183	\$ 599,479
Miscellaneous	8,837,145		8,837,145	7,924,893	(912,252)
Total revenues - local sources	132,689,485		132,689,485	132,376,712	(312,773)
State sources:					
Categorical special education aid	28,732,094		28,732,094	28,732,094	
Equalization aid	649,173,190		649,173,190	649,173,190	
Categorical security aid	19,436,638		19,436,638	19,436,638	
Adjustment aid	12,840,459		12,840,459	12,840,459	
Additional Adjustment aid	1,520,789		1,520,789	1,520,789	
Categorical transportation aid	6,797,523		6,797,523	6,797,523	
Extraordinary aid	2,027,468		2,027,468	2,428,682	401,214
Additional nonpublic transportation aid				123,714	123,714
PARCC Readiness Aid	477,920		477,920	477,920	
Per Pupil Growth Aid	477,920		477,920	477,920	
Professional learning community aid	506,590		506,590	506,590	
Host district support aid	22,061,927		22,061,927	22,061,927	
On-behalf TPAF pension and disability insurance				31,528,676	31,528,676
On-behalf TPAF post retirement medical				26,270,559	26,270,559
On-behalf TPAF long-term disability				73,972	73,972
Reimbursed TPAF social security contributions				20,762,825	20,762,825
Total - state sources	744,052,518		744,052,518	823,213,478	79,160,960
Federal sources:					
Medicaid reimbursement	1,202,231		1,202,231	2,831,362	1,629,131
Total - federal sources	1,202,231		1,202,231	2,831,362	1,629,131
Total revenues	877,944,234		877,944,234	958,421,552	80,477,318
Expenditures					
Current expense:					
Instruction:					
Regular programs:					
Salaries of teachers:					
Preschool/kindergarten	9,231,722	\$ (655,300)	8,576,422	8,555,346	21,076
Grades 1-5	50,264,074	386,759	50,650,833	49,539,795	1,111,038
Grades 6-8	34,979,465	1,767,267	36,746,732	36,469,350	277,382
Grades 9-12	43,061,366	89,347	43,150,713	42,727,424	423,289
Instruction - home instruction:					
Salaries of teachers	1,424,573	26,000	1,450,573	1,430,154	20,419
Other purchased services	14,000		14,000	11,200	2,800
General supplies		4,000	4,000	3,504	496
Regular programs - undistributed instruction:					
Other salaries for instruction	3,566,598	115,078	3,681,676	3,646,996	34,680
Purchased professional-educational services	603,167	(53,935)	549,232	482,527	66,705
Purchased technical services	700,698	21,997	722,695	480,948	241,747
Other purchased services	71,057	(25,568)	45,489	36,807	8,682
General supplies	15,620,773	(8,441,199)	7,179,574	6,493,366	686,208
Textbooks	609,437	(285,298)	324,139	309,832	14,307
Other objects	478,524	(87,179)	391,345	320,386	70,959
Total regular programs	160,625,454	(7,138,031)	153,487,423	150,507,635	2,979,788
Special education:					
Cognitive mild:					
Salaries of teachers	1,085,287	43,013	1,128,300	981,056	147,244
Other salaries for instruction	19,600	(13,110)	6,490	6,490	
General supplies	2,075	(2,075)			
Textbooks	1,200	(1,200)			
Other objects	480	(480)			
Total cognitive mild	1,108,642	26,148	1,134,790	987,546	147,244
Cognitive moderate:					
Salaries of teachers	200,895	32,714	233,609	233,190	419
Other salaries for instruction	2,800	881	3,681	3,681	
General Supplies	1,000	(1,000)			
Other objects	2,508	(2,508)			
Total cognitive moderate	207,195	30,095	237,290	236,871	419

Newark Public Schools
General Fund
Budgetary Comparison Schedule
(Budgetary Basis)
Year ended June 30, 2017

	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	\$ 8,234,341	\$ (219,245)	\$ 8,015,096	\$ 7,927,535	\$ 87,561
Other salaries for instruction	593,473	6,616	600,089	598,143	1,946
Purchased professional-educational services	17,278	(10,278)	7,000	7,000	
Other purchased services	10,000	(10,000)			
General supplies	141,156	(53,186)	87,970	80,050	7,920
Textbooks	22,500	(21,066)	1,434	1,064	370
Other objects	2,150	(2,150)			
Total learning and/or language disabilities	9,020,898	(309,309)	8,711,589	8,613,792	97,797
Auditory impairments:					
Salaries of teachers	850,719	(57,260)	793,459	792,384	1,075
Other salaries for instruction	418,527	(12,264)	406,263	405,384	679
Other purchased services	30,000	(12,400)	17,600	15,604	1,996
General supplies	50,192	(35,963)	14,229	10,456	3,773
Textbooks	3,000	(3,000)			
Total auditory impairments	1,352,438	(120,887)	1,231,551	1,224,028	7,523
Behavioral disabilities:					
Salaries of teachers	2,547,640	39,730	2,587,370	2,556,631	30,739
Other salaries for instruction	548,830	(18,164)	530,666	523,980	6,686
Purchased professional-educational services		200,000	200,000	199,533	467
General supplies	19,337	(12,201)	7,136	4,239	2,897
Total behavioral disabilities	3,115,807	209,365	3,325,172	3,284,383	40,789
Multiple disabilities:					
Salaries of teachers	2,800,843	550	2,801,393	2,795,334	6,059
Other salaries for instruction	716,821	53,411	770,232	768,436	1,796
General supplies	59,007	(11,906)	47,101	44,218	2,883
Other objects	480	(480)			
Total multiple disabilities	3,577,151	41,575	3,618,726	3,607,988	10,738
Resource room/center:					
Salaries of teachers	14,210,551	(727,003)	13,483,548	13,430,994	52,554
Other salaries for instruction	280,800	24,177	304,977	303,577	1,400
General supplies	140,077	(65,740)	74,337	59,569	14,768
Textbooks	3,570	(2,932)	638	638	
Other objects	7,205	(4,356)	2,849		2,849
Total resource room/center	14,642,203	(775,854)	13,866,349	13,794,778	71,571
Autism:					
Salaries of teachers	4,195,873	(300,850)	3,895,023	3,867,779	27,244
Other salaries for instruction	1,386,522	210,083	1,596,605	1,592,773	3,832
Purchased professional-educational services	1,000	(1,000)			
General supplies	50,309	(13,718)	36,591	34,181	2,410
Other objects	600	(600)			
Total autism	5,634,304	(106,085)	5,528,219	5,494,733	33,486
Preschool disabilities-full time:					
Salaries of teachers	1,963,344	191,691	2,155,035	2,130,359	24,676
Other salaries for instruction	822,237	136,655	958,912	951,518	7,394
Total preschool disabilities - full time	2,785,601	328,346	3,113,947	3,081,877	32,070

Newark Public Schools
General Fund
Budgetary Comparison Schedule
(Budgetary Basis)
Year ended June 30, 2017

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Current expense (continued):					
Instruction (continued):					
Special education (continued):					
Home instruction:					
Purchased professional-educational services	\$ 603,431	\$ 82,000	\$ 685,431	\$ 626,626	\$ 58,805
Total home instruction	603,431	82,000	685,431	626,626	58,805
Total special education	42,047,670	(594,606)	41,453,064	40,952,622	500,442
Bilingual education:					
Salaries of teachers	16,460,185	(275,653)	16,184,532	16,170,981	13,551
Other salaries for instruction	968,821	(26,107)	942,714	939,323	3,391
Purchased technical services	10,000	(10,000)			
General supplies	106,902	(63,341)	43,561	42,920	641
Textbooks	23,533	(13,913)	9,620	9,620	
Other objects	6,850	(6,180)	670	670	
Total bilingual education	17,576,291	(395,194)	17,181,097	17,163,514	17,583
School sponsored co-curricular activities:					
Salaries	1,043,318	(9,797)	1,033,521	999,526	33,995
Purchased professional-educational services	23,725	(8,350)	15,375	15,375	
Purchased services	10,000	(9,000)	1,000	542	458
Supplies and materials	49,372	(22,559)	26,813	25,281	1,532
Other objects	289,805	24,665	314,470	225,905	88,565
Total school sponsored co-curricular activities	1,416,220	(25,041)	1,391,179	1,266,629	124,550
School sponsored athletic activities:					
Salaries	2,167,043	304,855	2,471,898	2,429,146	42,752
Purchased services	537,110	(11,412)	525,698	338,362	187,336
Supplies and materials	474,216	(14,457)	459,759	414,179	45,580
Other objects	163,654	5,912	169,566	164,566	5,000
Total school sponsored athletic activities	3,342,023	284,898	3,626,921	3,346,253	280,668
Other instructional programs - instruction:					
Salaries	6,000		6,000	5,328	672
Total other instructional programs - instruction	6,000		6,000	5,328	672
Before / after school programs - instruction:					
Salaries	2,616,940	(328,758)	2,288,182	2,243,128	45,054
Other salaries for instruction	216,901	(49,197)	167,704	167,694	10
Purchased professional and technical services	66,840	(27,710)	39,130	33,334	5,796
Supplies and materials	20,819	(5,550)	15,269	14,993	276
Other objects	26,206	(7,314)	18,892	12,295	6,597
Total before / after school programs - instruction	2,947,706	(418,529)	2,529,177	2,471,444	57,733
Before / after school programs - support services:					
Salaries	356,642	(65,600)	291,042	290,064	978
Purchased services	29,950	33,240	63,190	55,075	8,115
Total before / after school programs - support services	386,592	(32,360)	354,232	345,139	9,093
Alternative education programs - instruction:					
Salaries of teachers	410,854	(19,414)	391,440	390,584	856
Purchased professional and technical services	1,121,597	(298,000)	823,597	764,495	59,102
Other purchased services	207,080	(102,080)	105,000	105,000	
General supplies	3,973	(309)	3,664	3,464	200
Total alternative education programs - instruction	1,743,504	(420,003)	1,323,501	1,263,543	59,958
Alternative education programs - support services:					
Salaries of teachers	793,092	558,581	1,351,673	1,339,000	12,673
Salaries of family liaisons / comm parent inv. specialists	51,359	596	51,955	51,955	
Purchased services	12,082	(10,484)	1,598	1,598	
Other objects	104	(55)	49	49	
Total alternative education programs - support services	856,637	548,638	1,405,275	1,392,602	12,673
Other supplemental / at-risk programs - instruction:					
Salaries of reading specialists	463,323	14,167	477,490	476,484	1,006
Salaries	646,356	(71,273)	575,083	548,090	26,993
Total other supplemental / at-risk programs - instruction	1,109,679	(57,106)	1,052,573	1,024,574	27,999

Newark Public Schools
General Fund
Budgetary Comparison Schedule
(Budgetary Basis)

Year ended June 30, 2017

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Current expense (continued):					
Total instruction	\$ 232,057,776	\$ (8,247,334)	\$ 223,810,442	\$ 219,739,283	\$ 4,071,159
Undistributed expenditures:					
Instruction:					
Tuition to other school districts in the state-regular	501,714		501,714	114,368	387,346
Tuition to other school districts in the state-special	2,935,622		2,935,622	1,987,918	947,704
Tuition to county vocational - regular	8,390,062	(135,000)	8,255,062	7,435,447	819,615
Tuition to county vocational - special	1,238,832	30,000	1,268,832	1,265,456	3,376
Tuition to county spec. svcs. & rd	5,804,658	105,000	5,909,658	5,789,633	120,025
Tuition to private school - hand in state	26,143,263	(1,951,250)	24,192,013	22,048,794	2,143,219
Tuition to state facilities	2,666,918		2,666,918	2,666,918	
Tuition - other	1,302,150	(82,000)	1,220,150	989,981	230,169
Total undistributed expenditures - instruction	48,983,219	(2,033,250)	46,949,969	42,298,515	4,651,454
Attendance and social work services:					
Salaries	4,548,277	(112,532)	4,435,745	4,086,349	349,396
Salaries of family liaisons/comm parent inv. specialist	1,869,356	83,649	1,953,005	1,937,123	15,882
Purchased professional and technical services	300	(300)			
Other purchased services	10,361	(749)	9,612	6,436	3,176
Supplies and material	24,069	(14,046)	10,023	9,664	359
Other objects	4,843	(3,032)	1,811	988	823
Total attendance and social work services	6,457,206	(47,010)	6,410,196	6,040,560	369,636
Health services:					
Salaries	7,377,144	51,075	7,428,219	7,345,312	82,907
Other salaries	822,088	102,493	924,581	898,488	26,093
Purchased professional and technical services	142,567	5,400	147,967	61,809	86,158
Other purchased services	659	(659)			
Supplies and materials	149,685	(46,812)	102,873	91,611	11,262
Other objects	7,100		7,100	5,015	2,085
Total health services	8,499,243	111,497	8,610,740	8,402,235	208,505
Other support services - student related services:					
Salaries	3,964,942	(490,000)	3,474,942	3,474,437	505
Purchased professional educational services	3,738,175	2,086,220	5,824,395	5,269,080	555,315
Total other support services - student related services	7,703,117	1,596,220	9,299,337	8,743,517	555,820
Other support services - students - extra services:					
Salaries	11,570,903	1,627,700	13,198,603	13,198,562	41
Total other support services - students - extra services	11,570,903	1,627,700	13,198,603	13,198,562	41
Other support services - guidance:					
Salaries of other prof. staff	7,011,518	(43,292)	6,968,226	6,210,503	757,723
Salaries secretary/clerical assts.	50,302	4,174	54,476	53,905	571
Other salaries	1,526,475	(29,977)	1,496,498	1,419,182	77,316
Purchased professional educational services	3,900	(3,900)			
Other purchased professional and technical services	693,895	(40,167)	653,728	226,136	427,592
Other purchased services	6,500		6,500	5,011	1,489
Supplies and materials	24,072	(1,167)	22,905	20,589	2,316
Other objects	5,874	2,656	8,530	8,234	296
Total other support services - guidance	9,322,536	(111,673)	9,210,863	7,943,560	1,267,303

Newark Public Schools
General Fund
Budgetary Comparison Schedule
(Budgetary Basis)

Year ended June 30, 2017

	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	\$ 15,385,593	\$ 22,000	\$ 15,407,593	\$ 15,208,051	\$ 199,542
Other salaries	57,136	356,255	413,391	410,136	3,255
Other purchased professional and technical services	609,914		609,914	333,844	276,070
Misc. purchased services	2,690	2,800	5,490	2,690	2,800
Supplies and materials	379	26,057	26,436	8,993	17,443
Other objects	1,711	5,550	7,261	6,063	1,198
Total other support services - students special (child study teams)	<u>16,057,423</u>	<u>412,662</u>	<u>16,470,085</u>	<u>15,969,777</u>	<u>500,308</u>
Improvement of instruction services/instructional staff:					
Salaries of supervisors of instruction	6,608,792	123,445	6,732,237	6,731,698	539
Salaries of other professional staff	1,487,729	853,737	2,341,466	2,320,049	21,417
Salaries of secretarial and clerical assistants	1,942,716	(74,158)	1,868,558	1,868,236	322
Other salaries	4,859,068	(623,153)	4,235,915	4,122,420	113,495
Salaries of facilitators, math & literacy coaches	5,463,565	(471,938)	4,991,627	4,972,005	19,622
Purchased professional educational services	612,242	416,413	1,028,655	892,355	136,300
Other purchased professional and technical services	675,175		675,175	649,135	26,040
Other purchased services	145,865	(17,375)	128,490	85,988	42,502
Supplies and materials	99,297	40,194	139,491	128,268	11,223
Other objects	261,113	(112,677)	148,436	118,667	29,769
Total improvement of instruction services/instructional staff	<u>22,155,562</u>	<u>134,488</u>	<u>22,290,050</u>	<u>21,888,821</u>	<u>401,229</u>
Educational media services/school library:					
Salaries	1,974,319	108,282	2,082,601	1,475,855	606,746
Purchased prof. and tech. services	8,098	(4,987)	3,111	3,111	
Supplies and materials	87,090	(18,302)	68,788	59,680	9,108
Other objects	18,500	(2,380)	16,120	16,120	
Total educational media services/school library	<u>2,088,007</u>	<u>82,613</u>	<u>2,170,620</u>	<u>1,554,766</u>	<u>615,854</u>
Instructional staff training services:					
Purchased professional educational services	583,188	(184,381)	398,807	344,494	54,313
Other purchased services	242,975	(23,544)	219,431	30,324	189,107
Supplies and materials	39,891	(29,618)	10,273	8,533	1,740
Other objects	12,121	(10,145)	1,976	1,976	
Total instructional staff training services	<u>878,175</u>	<u>(247,688)</u>	<u>630,487</u>	<u>385,327</u>	<u>245,160</u>
Support services - general administration:					
Salaries	858,273	(12,700)	845,573	832,903	12,670
Salaries of attorneys	554,271	101,500	655,771	655,667	104
Other salaries	1,654,492	246,595	1,901,087	1,893,418	7,669
Legal services	2,272,342	1,509,055	3,781,377	3,336,486	444,891
Expenditure & internal control audit fees	345,625		345,625	211,500	134,125
Other purchased prof. services	145,534	13,000	158,534	73,229	85,305
Purchased tech. services	230,002	(86,667)	143,335	84,979	58,356
Communications/telephone	2,268,477	1,715,639	3,984,116	1,658,307	2,325,809
Other purchased services	966,560	(547,065)	419,495	75,865	343,630
General supplies	116,713	(35,519)	81,194	42,168	39,026
Judgments against the school district	2,520,000	(1,612,035)	907,965	907,952	13
Miscellaneous expenditures	250,330	(78,174)	172,156	63,692	108,464
Total support services - general administration	<u>12,182,619</u>	<u>1,213,609</u>	<u>13,396,228</u>	<u>9,836,166</u>	<u>3,560,062</u>
Support services - school administration:					
Salaries of principals/asst. principals	14,963,473	3,909,823	18,873,296	18,859,123	14,173
Salaries secretary/clerical assts.	1,942,716	208,215	2,150,931	2,141,450	9,481
Other salaries	7,480,938	198,346	7,679,284	7,667,056	12,228
Purchased professional and technical services	16,059	(6,959)	9,100		9,100
Other purchased services	896,162	(170,476)	725,686	512,613	213,073
Supplies and materials	444,112	(118,310)	325,802	293,852	31,950
Other objects	379,103	(71,599)	307,504	235,921	71,583
Total support services - school administration	<u>26,122,563</u>	<u>3,949,040</u>	<u>30,071,603</u>	<u>29,710,015</u>	<u>361,588</u>

Newark Public Schools
General Fund
Budgetary Comparison Schedule
(Budgetary Basis)

Year ended June 30, 2017

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Current expense (continued):					
Undistributed expenditures (Continued)					
Central services:					
Salaries	\$ 8,414,863	\$ (447,636)	\$ 7,967,227	\$ 7,453,555	\$ 513,672
Purchased professional services	2,031,253	(473,672)	1,557,581	1,245,117	312,464
Purchased technical services	622,188	(44,300)	577,888	460,630	117,258
Misc purchased services	281,553	(38,973)	242,580	143,813	98,767
Supplies and materials	100,941	8,423	109,364	57,099	52,265
Miscellaneous expenditures	5,613,283	(5,453,256)	160,027	111,908	48,119
Total central services	17,064,081	(6,449,414)	10,614,667	9,472,122	1,142,545
Admin info technology:					
Salaries	1,840,160	131,310	1,971,470	1,925,006	46,464
Purchased professional services	460,000	906,525	1,366,525	1,129,038	237,487
Purchased technical services	3,197,557	(657,516)	2,540,041	1,561,655	978,386
Other purchased services	37,935	(299)	37,636		37,636
Supplies and materials	307	341,258	341,565	73,554	268,011
Other objects		7,000	7,000	3,256	3,744
Total admin info technology	5,535,959	728,278	6,264,237	4,692,509	1,571,728
Required maintenance for school facilities:					
Salaries	6,577,382	2,370,842	8,948,224	8,239,764	708,460
Cleaning, repair and maintenance services	1,573,131	1,704,869	3,278,000	2,770,847	507,153
General supplies	1,459,313	(381,497)	1,077,816	1,018,153	59,663
Total required maintenance for school facilities	9,609,826	3,694,214	13,304,040	12,028,764	1,275,276
Custodial services:					
Salaries	23,811,685	3,146,384	26,958,069	25,702,414	1,255,655
Purchased professional and technical services		910,456	910,456	873,957	36,499
Cleaning, repair and maintenance services	1,224,958	1,948,880	3,173,838	2,740,801	433,037
Rental of land bldgs. - non-lease purchase	5,700,531	4,457	5,705,000	5,656,470	48,538
Other purchased property services	1,184,359	235,000	1,419,359	1,406,921	12,438
Insurance	2,847,187	(23,635)	2,823,552	2,811,190	12,362
Misc. purchased services	284,703	(225,000)	59,703	24,523	35,180
General supplies	1,541,135	2,907	1,544,042	1,502,165	41,877
Energy (electricity)	7,003,651	(187,709)	6,815,942	6,481,207	334,735
Energy (natural gas)	7,302,130	(1,488,500)	5,813,630	5,219,418	594,212
Energy (oil)	210,092	(118,014)	92,078	84,652	7,426
Other objects	2,085	72,988	75,073	66,013	9,060
Total custodial services	51,112,516	4,278,214	55,390,730	52,569,731	2,820,999
Security:					
Salaries	13,302,819	166,646	13,469,465	13,325,423	144,042
Purchased professional and technical services	51,799	(2,370)	49,429	36,688	12,741
Cleaning, repair and maintenance services	1,405		1,405		1,405
General supplies	57,136	13,323	70,459	68,321	2,138
Other objects		618	618	297	321
Total security	13,413,159	178,217	13,591,376	13,430,729	160,647
Student transportation services:					
Salaries for pupil trans. - (other than between home/school)	641,382	51,205	692,587	661,202	31,385
Salaries for pupil trans. - (between home & school-nonpublic)	187,837	71,000	258,837	255,878	2,959
Management fee- ESC & CTSA trans. program	915,800	117,000	1,032,800	1,016,499	16,301
Other purchased professional and technical services	71,295	(13,000)	58,295	7,575	50,720
Cleaning, repair and maintenance services	136,866	24,200	161,066	133,961	27,105
Rental payments-school buses		5,800	5,800	5,282	518
Contracted services (between home and sch.) - vendor	4,416,293	(171,478)	4,244,815	4,128,163	116,652
Contracted services (other than home to sch.) - vendor	1,336,635	(632,426)	704,209	583,265	120,944
Contracted services (regular) - esc	887,423	150,000	1,037,423	940,543	96,880
Contracted services (special ed.) - esc	24,759,617	4,884,000	29,643,617	29,535,920	107,697
Contracted services - aid in lieu of payments - nonpublic	899,749	(360,000)	539,749	389,997	149,752
Contracted services - aid in lieu of payments - charter	429,692	(400,000)	29,692	1,742	27,950
Miscellaneous purchased services	3,990	7,000	10,990	4,264	6,726
Supplies and materials	39,932	(20,000)	19,932	8,733	11,199
Other objects	8,095		8,095	3,408	4,687
Total student transportation services	34,734,606	3,713,301	38,447,907	37,676,432	771,475

Newark Public Schools
General Fund
Budgetary Comparison Schedule
(Budgetary Basis)

Year ended June 30, 2017

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Current expense (continued):					
Undistributed expenditures (Continued)					
Unallocated benefits - employee benefits:					
Social security contributions	\$ 9,500,000	\$ 1,400,000	\$ 10,900,000	\$ 10,384,484	\$ 515,516
T.P.A.F. Contributions - ERIP (Early Retirement Incentive Program)	1,876,735	1,400,000	3,276,735	3,120,491	156,244
Other retirement contributions-regular	3,670,804		3,670,804	3,323,592	347,212
Other retirement contributions-deferred	576,282	6,500	582,782	582,638	144
Unemployment compensation	5,150,000	(2,750,000)	2,400,000	2,224,686	175,314
Worker's compensation	7,304,559	4,750,000	12,054,559	11,290,523	764,036
Health benefits	79,613,999	3,464,075	83,078,074	74,340,719	8,737,355
Tuition reimbursement	879,210		879,210	445,868	433,342
Other employment benefits	10,523,718	1,428,000	11,951,718	11,774,809	176,909
Total unallocated benefits	119,095,307	9,698,575	128,793,882	117,487,810	11,306,072
On-behalf payments:					
On-behalf TPAF pension and annuity fund				31,528,676	(31,528,676)
On-behalf TPAF post retirement medical				26,270,559	(26,270,559)
On-behalf TPAF long-term disability				73,972	(73,972)
Reimbursed TPAF social security contributions				20,762,825	(20,762,825)
Total on-behalf payments				78,636,032	(78,636,032)
Total undistributed expenditures	422,586,027	22,529,593	445,115,620	491,965,950	(46,850,330)
Total current expense	654,643,803	14,282,259	668,926,062	711,705,233	(42,779,171)
Capital outlay					
Equipment					
Regular programs - instruction:					
Grades 1-5	146,770	(37,690)	109,080	106,010	3,070
Grades 6-8	23,105	21,816	44,921	42,434	2,487
Grades 9-12	23,340	(3,646)	19,694	19,694	
Special Education - instruction:					
Autism	3,000	(3,000)			
Undistributed expenditures:					
Non-Instructional	120,172	(8,076)	112,096	109,121	2,975
Support services - instructional staff	20,000	(20,000)			
Improvement of instruction services	2,773		2,773		2,773
Support services general administration	36,900		36,900	25,000	11,900
Support services school administration	32,439	(24,139)	8,300	8,300	
Central services	15,000		15,000		15,000
Admin info tech	2,380,778	133,954	2,514,732	2,295,201	219,531
Security	16,860	(8,753)	8,107	7,139	968
Total equipment	2,821,137	50,466	2,871,603	2,612,899	258,704
Facilities acquisition and construction services:					
Other purchased services	60,098	805,515	865,613	196,573	669,040
Construction services	110,291	1,068,920	1,179,211	528,097	651,114
Total facilities acquisition and construction services	170,389	1,874,435	2,044,824	724,670	1,320,154
Total capital outlay	2,991,526	1,924,901	4,916,427	3,337,569	1,578,858
Special schools:					
Summer school - instruction:					
Other salaries for instruction	876,038	78,069	954,107	950,359	3,748
Purchased professional educational services	920,004	343,707	1,263,711	1,242,678	21,033
General supplies	131,700	(12,326)	119,374	117,432	1,942
Other objects	18,380	18,700	37,080	29,103	7,977
Total summer school - instruction	1,946,122	428,150	2,374,272	2,339,572	34,700
Summer school - support services:					
Salaries	555,720	(43,910)	511,810	509,024	2,786
Other purchased services	17,800	(17,800)			
Total summer school - support services	573,520	(61,710)	511,810	509,024	2,786
Total summer school	2,519,642	366,440	2,886,082	2,848,596	37,486

Newark Public Schools
General Fund
Budgetary Comparison Schedule
(Budgetary Basis)
Year ended June 30, 2017

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Total special schools	\$ 2,519,642	\$ 366,440	\$ 2,886,082	\$ 2,848,596	\$ 37,486
Transfer of funds to charter schools	243,820,335	(14,111,935)	229,708,400	229,705,245	3,155
Total expenditures	903,975,306	2,461,665	906,436,971	947,596,643	(41,159,672)
(Deficiency) excess of revenues (under) over expenditures	(26,031,072)	(2,461,665)	(28,492,737)	10,824,909	39,317,646
Other financing sources (uses):					
Transfer in - contribution to school based budgets - GF	317,608,678	1,972,560	319,581,238	318,458,566	(1,122,672)
Transfer in - contribution to school based budgets - GF - 2016/17 encumbrances				985,893	985,893
Transfer in - contribution to school based budgets - SRF	15,074,515	1,952,433	17,026,948	16,966,785	(60,163)
Transfers in - capital projects fund				32,995	32,995
Transfers in - Preschool Education Aid				2,500,000	
Transfers out - food service	(500,000)		(500,000)		
Transfer out - contribution to school based budgets	(317,608,678)	(1,972,560)	(319,581,238)	(318,458,566)	1,122,672
Transfer out - contribution to school based budgets - 2016/17 encumbrances				(985,893)	(985,893)
Total other financing sources (uses)	14,574,515	1,952,433	16,526,948	19,499,780	(27,168)
(Deficiency) excess of revenues and other financing sources (uses) (under) over expenditures and other financing sources (uses) before special item	(11,456,557)	(509,232)	(11,965,789)	30,324,689	39,290,478
Special item - prior year accrual canceled				7,647,592	7,647,592
Net change in fund balance	(11,456,557)	(509,232)	(11,965,789)	37,972,281	46,938,070
Fund balances, July 1	27,593,153		27,593,153	27,593,153	
Fund balances, June 30	\$ 16,136,596	\$ (509,232)	\$ 15,627,364	\$ 65,565,434	\$ 46,938,070
Recapitulation of fund balance					
Restricted fund balance:					
Excess surplus - current year				\$ 12,619,597	
Capital reserve				9,698	
Assigned to:					
Designated for subsequent year's expenditures - ARRA SEMI				147,472	
Designated for subsequent year's expenditures				20,244,198	
Year end encumbrances				14,979,664	
Unassigned fund balance				17,564,805	
Total				65,565,434	
Reconciliation to government funds statements GAAP:					
Last state aid payments not recognized on GAAP Basis				(73,735,279)	
Fund balance per government fund (GAAP) (B-2)				\$ (8,169,845)	

Newport Public Schools
General Fund
Combining Schedule of Revenues, Expenses, and Changes in Fund Balance - Budget and Actual
(Budgetary Basis)
Year ended June 30, 2017

	Original Budget			Budget Transfers			Final Budget			Actual		
	Operating Fund 11-13	Total General Fund	Total	Operating Fund 11-13	Blended Resource Fund 15	Total	Operating Fund 11-13	Blended Resource Fund 15	Total	Operating Fund 11-13	Blended Resource Fund 15	Total
Revenues												
Local sources:												
Local luxury	\$ 123,185,636	\$ 123,185,636	\$ 123,185,636	\$ 123,185,636	\$ 123,185,636	\$ 123,185,636	\$ 123,185,636	\$ 123,185,636	\$ 123,185,636	\$ 123,185,636	\$ 123,185,636	\$ 123,185,636
Tuition	666,704	666,704	666,704	666,704	666,704	666,704	666,704	666,704	666,704	666,704	666,704	666,704
Miscellaneous	8,837,145	8,837,145	8,837,145	8,837,145	8,837,145	8,837,145	8,837,145	8,837,145	8,837,145	8,837,145	8,837,145	8,837,145
Total revenues - local sources	132,689,485	132,689,485	132,689,485	132,689,485	132,689,485	132,689,485	132,689,485	132,689,485	132,689,485	132,689,485	132,689,485	132,689,485
State sources:												
Categorical special education aid	28,732,094	28,732,094	28,732,094	28,732,094	28,732,094	28,732,094	28,732,094	28,732,094	28,732,094	28,732,094	28,732,094	28,732,094
Equalization aid	649,173,190	649,173,190	649,173,190	649,173,190	649,173,190	649,173,190	649,173,190	649,173,190	649,173,190	649,173,190	649,173,190	649,173,190
Categorical security aid	19,436,638	19,436,638	19,436,638	19,436,638	19,436,638	19,436,638	19,436,638	19,436,638	19,436,638	19,436,638	19,436,638	19,436,638
Adjustment aid	12,840,459	12,840,459	12,840,459	12,840,459	12,840,459	12,840,459	12,840,459	12,840,459	12,840,459	12,840,459	12,840,459	12,840,459
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	1,520,789	1,520,789	1,520,789	1,520,789
Categorical transportation aid	6,797,523	6,797,523	6,797,523	6,797,523	6,797,523	6,797,523	6,797,523	6,797,523	6,797,523	6,797,523	6,797,523	6,797,523
Extracurricular 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	2,027,468	2,027,468	2,027,468	2,027,468
Additional nonpublic transportation aid	477,920	477,920	477,920	477,920	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	477,920	477,920	477,920	477,920
Per pupil growth aid	506,590	506,590	506,590	506,590	506,590	506,590	506,590	506,590	506,590	506,590	506,590	506,590
Professional learning community aid	22,061,927	22,061,927	22,061,927	22,061,927	22,061,927	22,061,927	22,061,927	22,061,927	22,061,927	22,061,927	22,061,927	22,061,927
Hot district support aid												
On-behalf TPAF pension and annuity fund												
On-behalf TPAF post retirement medical												
On-behalf TPAF long-term disability insurance												
Reimbursed TPAF social security contributions												
Total - state sources	744,022,518	744,022,518	744,022,518	744,022,518	744,022,518	744,022,518	744,022,518	744,022,518	744,022,518	744,022,518	744,022,518	744,022,518
Federal sources:												
Medicaid reimbursement	1,202,231	1,202,231	1,202,231	1,202,231	1,202,231	1,202,231	1,202,231	1,202,231	1,202,231	1,202,231	1,202,231	1,202,231
Total - federal sources	1,202,231	1,202,231	1,202,231	1,202,231	1,202,231	1,202,231	1,202,231	1,202,231	1,202,231	1,202,231	1,202,231	1,202,231
Total revenues	133,891,716	133,891,716	133,891,716	133,891,716	133,891,716	133,891,716	133,891,716	133,891,716	133,891,716	133,891,716	133,891,716	133,891,716
Expenditures												
Current expense:												
Instruction:												
Salaries of teachers:	820,128	820,128	820,128	820,128	820,128	820,128	820,128	820,128	820,128	820,128	820,128	820,128
Preschool/childcare:	3,213,211	3,213,211	3,213,211	3,213,211	3,213,211	3,213,211	3,213,211	3,213,211	3,213,211	3,213,211	3,213,211	3,213,211
Grades 1-5	1,839,132	1,839,132	1,839,132	1,839,132	1,839,132	1,839,132	1,839,132	1,839,132	1,839,132	1,839,132	1,839,132	1,839,132
Grades 6-8	3,855,449	3,855,449	3,855,449	3,855,449	3,855,449	3,855,449	3,855,449	3,855,449	3,855,449	3,855,449	3,855,449	3,855,449
Grades 9-12	1,424,573	1,424,573	1,424,573	1,424,573	1,424,573	1,424,573	1,424,573	1,424,573	1,424,573	1,424,573	1,424,573	1,424,573
Instruction - time instruction:	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000
Salaries of teachers:												
Other purchased services	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Current supplies	603,167	603,167	603,167	603,167	603,167	603,167	603,167	603,167	603,167	603,167	603,167	603,167
Regular supplies	658,457	658,457	658,457	658,457	658,457	658,457	658,457	658,457	658,457	658,457	658,457	658,457
Other purchased instructional materials	32,886	32,886	32,886	32,886	32,886	32,886	32,886	32,886	32,886	32,886	32,886	32,886
Purchased professional-educational services	11,011,259	11,011,259	11,011,259	11,011,259	11,011,259	11,011,259	11,011,259	11,011,259	11,011,259	11,011,259	11,011,259	11,011,259
Other purchased services	91,591	91,591	91,591	91,591	91,591	91,591	91,591	91,591	91,591	91,591	91,591	91,591
Current supplies	6,146	6,146	6,146	6,146	6,146	6,146	6,146	6,146	6,146	6,146	6,146	6,146
Textbooks	472,578	472,578	472,578	472,578	472,578	472,578	472,578	472,578	472,578	472,578	472,578	472,578
Other objects	136,580,194	136,580,194	136,580,194	136,580,194	136,580,194	136,580,194	136,580,194	136,580,194	136,580,194	136,580,194	136,580,194	136,580,194
Total regular programs	21,615,250	21,615,250	21,615,250	21,615,250	21,615,250	21,615,250	21,615,250	21,615,250	21,615,250	21,615,250	21,615,250	21,615,250
Total expenditures	140,504,310	140,504,310	140,504,310	140,504,310	140,504,310	140,504,310	140,504,310	140,504,310	140,504,310	140,504,310	140,504,310	140,504,310
Change in fund balance												
Beginning fund balance	2,831,362	2,831,362	2,831,362	2,831,362	2,831,362	2,831,362	2,831,362	2,831,362	2,831,362	2,831,362	2,831,362	2,831,362
Ending fund balance	938,421,352	938,421,352	938,421,352	938,421,352	938,421,352	938,421,352	938,421,352	938,421,352	938,421,352	938,421,352	938,421,352	938,421,352

Newark Public Schools
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
General Fund
(Budgetary Basis)
Year ended June 30, 2017

	Original Budget		Total		Budget Transfers		Total		Operating Fund 11-13		Final Budget		Total		Actual	
	Operating Fund 11-13	Blended Resource Fund 15	Operating Fund 11-13	General Fund 8	Operating Fund 11-13	Blended Resource Fund 15	Operating Fund 11-13	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	Operating Fund 11-13	Blended Resource Fund 15
Current expense (continued):	\$ 192,934	\$ 892,353	\$ 1,065,287	\$ 43,013	\$ 192,934	\$ 935,366	\$ 1,126,300	\$ 48,897	\$ 932,159	\$ 192,934	\$ 935,366	\$ 1,126,300	\$ 48,897	\$ 932,159	\$ 192,934	\$ 935,366
Instruction (continued):																
Special education:																
Cognitive aids:																
Salaries of teachers		19,600	19,600	(13,110)		6,490										
Other salaries for instruction		2,075	2,075	(2,075)												
General supplies		1,200	1,200	(1,200)												
Textbooks		480	480	(480)												
Other objects		915,708	1,108,642	26,148		941,856										
Total cognitive aids	192,934		1,108,642	26,148	192,934	941,856	1,144,792	48,897	938,649	192,934	941,856	1,144,792	48,897	938,649	192,934	941,856
Cognitive materials:																
Salaries of teachers		200,895	200,895	32,714		233,609										
Other salaries for instruction		2,800	2,800	881		3,681										
General supplies		1,000	1,000	(1,000)												
Other objects		2,500	2,500	(2,500)												
Total cognitive materials		207,195	207,195	30,095		237,290										
Learning and/or language disabilities:																
Salaries of teachers	125,156	8,109,185	\$ 8,234,341	\$ (922,245)	103,000	7,866,940	8,015,096			228,156	7,866,940	8,015,096		156,458	7,771,077	8,007,535
Other salaries for instruction		593,473	593,473	(6,616)		6,616	600,087				6,616	600,087		598,143	598,143	598,143
Purchased professional & educational services		17,278	17,278	(10,000)		7,278	10,000				7,278	10,000		7,000	7,000	7,000
Other purchased services		141,166	141,166	(53,186)		87,979	87,979				87,979	87,979		80,050	80,050	80,050
General supplies		22,500	22,500	(21,066)		1,434	1,434				1,434	1,434		1,064	1,064	1,064
Textbooks		2,150	2,150	(2,150)												
Total learning and/or language disabilities	125,156	8,895,244	9,020,828	(412,309)	103,000	8,483,433	8,711,589			228,156	8,483,433	8,711,589		156,458	8,457,334	8,613,792
Auditory impairments:																
Salaries of teachers		850,719	850,719	(57,260)		793,459	793,459				793,459	793,459		792,384	792,384	792,384
Other salaries for instruction		418,227	418,227	(12,264)		406,263	406,263				406,263	406,263		405,384	405,384	405,384
Other purchased services		30,000	30,000	(12,400)		17,600	17,600				17,600	17,600		15,604	15,604	15,604
General supplies		50,192	50,192	(35,963)		14,229	14,229				14,229	14,229		10,456	10,456	10,456
Textbooks		3,000	3,000	(3,000)												
Total auditory impairments		1,352,238	1,352,238	(120,887)		1,231,511	1,231,511				1,231,511	1,231,511		1,228,038	1,228,038	1,228,038
Behavioral disabilities:																
Salaries of teachers		2,547,640	2,547,640	(140,492)		2,407,148	2,587,370			180,222	2,407,148	2,587,370		2,400,055	2,356,631	2,356,631
Other salaries for instruction		548,830	548,830	(20,964)		527,866	538,656			2,800	527,866	538,656		523,980	523,980	523,980
Purchased professional-educational services						200,000	200,000			200,000	200,000	200,000		199,533	199,533	199,533
General supplies		19,337	19,337	(12,201)		7,136	7,136				7,136	7,136		4,229	4,229	4,229
Total behavioral disabilities		3,115,807	3,115,807	(173,657)		2,942,150	3,325,172			383,022	2,942,150	3,325,172		2,932,274	2,932,274	2,932,274

Newark Public Schools
General Fund
Combining Schedule of Revenues, Expenses and Changes in Fund Balance - Budget and Actual
(Budgetary Basis)
Year ended June 30, 2017

	Original Budget			Budget Transfers			Fund Budget			Actual		
	Operating Fund 11-13	Total General Fund	Blended Resource Fund 15	Operating Fund 11-13	Total General Fund	Blended Resource Fund 15	Operating Fund 11-13	Total General Fund	Blended Resource Fund 15	Operating Fund 11-13	Total General Fund	Blended Resource Fund 15
Current expense (continued):												
Instruction (continued):												
Special education (continued):												
Multiple disabilities:												
Salaries of teachers	\$ 2,890,843	\$ 2,890,843	\$ 550	\$ 550	\$ 550	\$ 2,891,393	\$ 2,891,393	\$ 2,891,393	\$ 2,795,334	\$ 2,795,334	\$ 2,795,334	\$ 2,795,334
Other salaries for instruction	716,821	716,821	53,411	53,411	53,411	770,232	770,232	770,232	768,436	768,436	768,436	768,436
General supplies	59,007	59,007	(11,906)	(11,906)	(11,906)	47,101	47,101	47,101	44,218	44,218	44,218	44,218
Other objects	480	480	(480)	(480)	(480)	-	-	-	-	-	-	-
Total multiple disabilities	3,577,151	3,577,151	41,275	41,275	41,275	3,618,726	3,618,726	3,618,726	3,607,988	3,607,988	3,607,988	3,607,988
Resource room/center:												
Salaries of teachers	473,266	473,266	14,210,251	\$ 97,011	(794,914)	12,973,271	\$ 97,011	13,483,548	\$ 471,459	12,999,595	13,490,594	13,490,594
Other salaries for instruction	280,800	280,800	22,777	1,400	304,977	306,577	306,577	306,577	303,577	303,577	303,577	303,577
General supplies	140,077	140,077	(65,740)	(65,740)	(65,740)	74,337	74,337	74,337	58,569	58,569	58,569	58,569
Textbooks	3,270	3,270	(2,932)	(2,932)	(2,932)	638	638	638	638	638	638	638
Other objects	7,205	7,205	(4,255)	(4,255)	(4,255)	2,949	2,949	2,949	2,849	2,849	2,849	2,849
Total resource room/center	473,266	14,168,237	14,842,233	38,411	(814,265)	13,354,672	471,459	13,323,319	471,459	13,323,319	13,324,778	13,324,778
Autism:												
Salaries of teachers	256,492	3,939,381	4,195,873	(229,401)	(71,449)	3,867,932	27,091	3,895,023	3,867,779	3,867,779	3,867,779	3,867,779
Other salaries for instruction	1,366,222	1,366,222	210,083	1,400	208,683	1,595,205	1,400	1,596,605	1,592,773	1,592,773	1,592,773	1,592,773
Purchased professional-educational services	1,000	1,000	(1,000)	(1,000)	(1,000)	36,591	36,591	36,591	34,181	34,181	34,181	34,181
General supplies	50,869	50,869	50,869	(13,718)	(13,718)	37,151	37,151	37,151	37,151	37,151	37,151	37,151
Other objects	600	600	(600)	(600)	(600)	-	-	-	-	-	-	-
Total autism	256,492	5,377,812	5,624,394	(228,001)	(71,076)	5,495,728	28,491	5,524,219	5,494,733	5,494,733	5,494,733	5,494,733
Preschool disabilities-fill line:												
Salaries of teachers	1,563,344	1,563,344	191,691	191,691	191,691	2,155,035	2,155,035	2,155,035	2,130,359	2,130,359	2,130,359	2,130,359
Other salaries for instruction	822,257	822,257	38,653	38,653	38,653	298,912	298,912	298,912	291,218	291,218	291,218	291,218
Total preschool disabilities - fill line	2,385,601	2,385,601	230,344	230,344	230,344	3,153,947	3,153,947	3,153,947	3,081,877	3,081,877	3,081,877	3,081,877
Home instruction:												
Purchased professional-educational services	604,431	604,431	604,431	604,431	604,431	684,431	684,431	684,431	684,431	684,431	684,431	684,431
Total home instruction	604,431	604,431	604,431	604,431	604,431	684,431	684,431	684,431	684,431	684,431	684,431	684,431
Total special education	4,438,890	37,610,729	43,247,670	706,778	(1,301,284)	38,309,406	5,143,658	41,453,064	47,414,626	36,211,196	40,922,622	40,922,622
Bilingual education:												
Salaries of teachers	16,460,185	16,460,185	(474,153)	198,500	(275,653)	15,985,032	198,500	16,184,532	15,977,524	15,977,524	16,170,981	16,170,981
Other salaries for instruction	968,821	968,821	(26,077)	(26,077)	(26,077)	942,744	942,744	942,744	939,223	939,223	939,223	939,223
Other Purchased Services	10,000	10,000	(10,000)	(10,000)	(10,000)	641	641	641	42,920	42,920	42,920	42,920
General supplies	641	106,261	106,261	(63,341)	(63,341)	42,920	42,920	42,920	42,920	42,920	42,920	42,920
Textbooks	23,233	23,233	(13,913)	(13,913)	(13,913)	9,620	9,620	9,620	9,620	9,620	9,620	9,620
Other objects	6,850	6,850	(6,180)	(6,180)	(6,180)	670	670	670	670	670	670	670
Total bilingual education	641	17,575,650	17,576,291	198,500	(593,694)	16,981,956	199,141	17,181,097	193,457	16,976,037	17,653,314	17,653,314

Network Public Schools
General Fund
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
Year ended June 30, 2017

	Original Budget		Budget Transfers		Final Budget		Actual		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	Operating Fund 11-13	Blended Resource Fund 15	
Current expense (continued):									
Instruction (continued):									
School sponsored co-curricular activities:									
Salaries	\$ 14,000	\$ 1,029,318	\$ 30,100	\$ (39,897)	\$ (9,797)	\$ 989,421	\$ 10,234	\$ 989,292	\$ 999,526
Purchased professional-educational services	23,725	23,725	(8,350)	(8,350)	(8,350)	15,375	15,375	15,375	15,375
Purchased services	10,000	10,000	(9,000)	(9,000)	(9,000)	1,000	1,000	542	542
Supplies and materials	49,372	49,372	(22,539)	(22,539)	(22,539)	26,833	25,281	25,281	25,281
Other objects	263,055	263,750	28,415	(3,250)	24,665	291,470	202,905	23,000	23,000
Total school sponsored co-curricular activities	277,055	1,139,165	38,515	(83,536)	(25,041)	335,370	213,139	1,033,490	1,266,629
School sponsored athletic activities:									
Salaries	2,167,043	2,167,043	155,000	149,855	304,855	2,471,898	113,008	2,316,138	2,429,146
Purchased services	525,698	537,110	(11,412)	(11,412)	(11,412)	525,698	338,362	338,362	338,362
Supplies and materials	98,181	375,935	474,216	(14,457)	(14,457)	459,759	84,638	379,541	414,179
Other objects	654,879	2,717,144	3,342,923	5,912	5,912	169,566	2,560,008	164,566	164,566
Total school sponsored athletic activities	6,000	6,000	6,000	6,000	6,000	6,000	5,328	5,328	5,328
Other instructional programs - instruction:									
Salaries	1,101,870	1,515,070	(288,299)	(40,159)	(288,298)	813,271	769,232	1,473,896	2,243,128
Purchased services	65,840	66,840	(27,710)	(27,710)	(27,710)	39,130	33,334	167,694	167,694
Supplies and materials	28,819	28,819	(2,500)	(2,500)	(2,500)	15,249	14,993	14,993	14,993
Other objects	1,215,755	1,731,971	(329,133)	(89,356)	(418,489)	886,622	829,854	1,641,580	2,171,444
Total before / after school programs - instruction	356,642	356,642	(65,600)	(65,600)	(65,600)	291,042	290,064	290,064	290,064
Salaries	29,930	29,930	33,240	33,240	33,240	63,180	55,075	55,075	55,075
Purchased services	386,592	386,592	(32,560)	(32,560)	(32,560)	354,632	345,139	345,139	345,139
Total before / after school programs - support services	656,597	1,086,597	(282,600)	(138,920)	(421,520)	374,997	315,495	948,248	1,235,453
Alternative education programs - instruction:									
Salaries of teachers	410,854	410,854	(19,414)	(19,414)	(19,414)	391,440	390,584	390,584	390,584
Purchased professional and technical services	465,000	1,121,597	(282,000)	(56,000)	(298,000)	83,597	449,000	449,000	764,405
Other purchased services	207,080	207,080	(102,080)	(102,080)	(102,080)	105,000	105,000	105,000	105,000
General supplies	3,973	3,973	(580)	(580)	(580)	3,464	3,464	3,464	3,464
Total alternative education programs - instruction	656,597	1,086,597	(282,600)	(138,920)	(421,520)	374,997	315,495	948,248	1,235,453
Alternative education programs - support services:									
Salaries	214,165	578,927	436,000	122,591	558,591	650,165	639,232	692,768	1,339,000
Salaries of family / relatives / room parent inv. Specialists		51,359	9%	9%	596	51,955	51,955	51,955	51,955
Purchased services	12,082	12,082	(10,484)	(10,484)	(10,484)	1,598	1,598	1,598	1,598
Other objects	194	194	(53)	(53)	(53)	49	49	49	49
Total alternative education programs - support services	214,165	642,472	436,000	112,638	548,638	650,165	639,232	713,370	1,352,602

Newark Public Schools
General Fund
Combining Schedule of Revenues, Expenditures and Charges in Fund Balance - Budget and Actual
(Budgetary Basis)
Year ended June 30, 2017

	Original Budget			Budget Transfers			Fund Budget			Actual		
	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund
Current expense (continued)												
Other supplemental / at-risk programs - instruction:												
Salaries of reading specialists	\$ 463,323	\$ 463,323	\$ 463,323	\$ 14,167	\$ 14,167	\$ 14,167	\$ 477,490	\$ 477,490	\$ 477,490	\$ 476,484	\$ 476,484	\$ 476,484
Purchased professional and technical services	646,356	646,356	646,356	(71,273)	(71,273)	(71,273)	575,083	575,083	575,083	548,090	548,090	548,090
Total other supplemental / at-risk programs - instruction	1,109,679	1,109,679	1,109,679	(57,106)	(57,106)	(57,106)	902,507	902,573	902,573	1,024,574	1,024,574	1,024,574
Total instruction	31,463,804	200,593,872	232,057,676	(10,326,453)	2,079,119	(8,247,334)	21,137,351	202,673,091	223,810,442	17,721,403	202,017,889	219,739,293
Unfunded expenditures:												
Instruction:												
Tuition to other school districts in the state-regular	501,714		501,714			501,714			501,714	114,368		114,368
Tuition to other school districts in the state-special	2,935,622		2,935,622			2,935,622			2,935,622	1,997,918		1,997,918
Tuition to county vocational - regular	8,390,662		8,390,662	(135,000)		(135,000)			8,255,662	7,435,447		7,435,447
Tuition to county vocational - special	1,238,832		1,238,832	30,000		30,000			1,268,832	1,265,456		1,265,456
Tuition to county spec. area & rd	5,804,658		5,804,658	105,000		105,000			5,909,658	5,789,633		5,789,633
Tuition to private school - hand in state	26,143,269		26,143,269	(1,951,250)		(1,951,250)			24,192,019	22,046,794		22,046,794
Tuition to state facilities	2,666,918		2,666,918			2,666,918			2,666,918	2,666,918		2,666,918
Tuition - other	1,021,150		1,021,150	(82,000)		(82,000)			939,150	989,981		989,981
Total unfunded expenditures - instruction	48,983,219		48,983,219	(2,033,250)		(2,033,250)			46,949,969	42,298,515		42,298,515
Attendance and social work services:												
Salaries	1,387,345		1,387,345	(465,789)		(465,789)			921,556	367,365		367,365
Salaries of family visitors / comm parent inv. - Specialties				13,649		13,649			70,600	54,718		54,718
Purchased professional and technical services	1,869,356		1,869,356						1,882,405	1,882,405		1,882,405
Other purchased services	300		300	(300)		(300)				6,436		6,436
Supplies and materials	1,618		1,618	(749)		(749)			861	1,260		1,260
Other objects	1,775		1,775	(14,046)		(14,046)			8,405	8,404		8,404
Total attendance and social work services	4,042,439		4,042,439	(225)		(225)			4,039,914	3,952,831		3,952,831
Health services:												
Salaries (100)	1,214,528		1,214,528	(30,550)		(30,550)			1,183,978	1,171,568		1,171,568
Other salaries	671,026		671,026	136,282		136,282			807,304	781,263		781,263
Purchased prof and tech services (600,400)	142,867		142,867	3,400		3,400			147,267	61,809		61,809
Other purchased services (600)	74,001		74,001	(639)		(639)			56,051	42,867		42,867
Supplies and materials (600)	7,100		7,100	(17,950)		(17,950)			7,100	5,015		5,015
Other objects (600)												
Total health services	2,118,522		2,118,522	(34,466)		(34,466)			2,084,056	2,011,522		2,011,522
Total	82,954,350	200,593,872	103,448,122	(10,326,453)	2,079,119	(8,247,334)	72,627,897	202,673,091	223,810,442	17,721,403	202,017,889	219,739,293

Newark Public Schools
General Fund
Combining Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year ended June 30, 2017

	Original Budget		Budget Transfers		Total		Operating Fund		Final Budget		Actual	
	Operating Fund 11-13	General Fund	Operating Fund 11-13	General Fund	Operating Fund 11-13	General Fund	Operating Fund 11-13	Resources Fund 15	Operating Fund 11-13	Resources Fund 15	Operating Fund 11-13	General Fund
Current expense (continued):												
Undistributed expenditures:												
Other support services - student related services:												
Salaries	\$ 3,964,942	\$ 3,964,942	\$ (490,000)	\$ (490,000)	\$ (490,000)	\$ (490,000)	\$ 3,474,942	\$ -	\$ 3,474,942	\$ -	\$ 3,474,437	\$ 3,474,437
Purchased professional educational services	3,738,175	3,738,175	2,086,220	2,086,220	2,086,220	2,086,220	5,824,395	-	5,824,395	-	5,269,080	5,269,080
Total other support services - student related services	7,703,117	7,703,117	1,596,220	1,596,220	1,596,220	1,596,220	9,299,337	-	9,299,337	-	8,743,517	8,743,517
Other support services - students - extra services:												
Salaries	11,570,903	11,570,903	1,627,700	1,627,700	1,627,700	1,627,700	13,198,603	-	13,198,603	-	13,198,562	13,198,562
Total other support services - students - extra services	11,570,903	11,570,903	1,627,700	1,627,700	1,627,700	1,627,700	13,198,603	-	13,198,603	-	13,198,562	13,198,562
Other support services - students - regular:												
Salaries of other prof. staff (218)	1,430,532	5,580,386	7,014,118	218,800	(262,092)	(43,292)	1,168,840	\$ 5,799,386	6,968,276	\$ 5,791,902	6,210,503	6,210,503
Salaries secretarial/other staff (105)	50,302	50,302	4,174	4,174			54,476	54,476	54,476	53,905	53,905	53,905
Other salaries (110)	340,774	1,175,701	1,526,475	(178,228)	148,951	(29,977)	499,725	996,773	1,496,498	996,047	1,419,182	1,419,182
Purchased professional educational services (230)	693,885	3,900	3,900	(3,900)			653,728	653,728	653,728	226,136	226,136	226,136
Other purchased prof. and tech. services (230,390)	6,500	6,500					6,500	6,500	6,500	5,011	5,011	5,011
Other purchased services (400)	1,940	23,024	24,472	(7,407)	6,540	(1,167)	7,280	15,325	22,905	14,962	20,589	20,589
Supplies and materials (600)	8,874	5,874	2,655	(3,221)	5,877	2,655	5,877	2,653	8,530	2,653	8,234	8,234
Other objects (600)	2,483,141	6,839,395	9,322,536	(140,891)	29,218	(11,673)	2,342,259	6,888,613	9,210,863	6,859,469	7,683,560	7,683,560
Total other support services - students - regular	15,385,599	15,385,599	22,000	22,000	15,407,599	15,407,599	15,407,599	15,407,599	15,407,599	15,206,051	15,206,051	15,206,051
Other salaries (110)	57,136	57,136	356,235	356,235	413,371	413,371	413,371	413,371	413,371	410,136	410,136	410,136
Other purchased prof. and tech. services (230,390)	609,914	609,914			609,914	609,914	609,914	609,914	609,914	533,844	333,844	333,844
Misc. purchased services (600)	2,690	2,690	2,800	2,800	2,800	2,800	2,800	2,800	2,800	2,690	2,690	2,690
Supplies and materials (600)	379	379	26,057	26,057	26,436	26,436	26,436	26,436	26,436	8,993	8,993	8,993
Other objects (600)	1,711	1,711	5,350	5,350	7,061	7,061	7,061	7,061	7,061	6,003	6,003	6,003
Total other support services - students special (child study teams)	16,937,424	16,937,424	412,692	412,692	16,479,985	16,479,985	16,479,985	16,479,985	16,479,985	15,999,777	15,999,777	15,999,777
Improvement of instruction services/instructional staff: (221)												
Salaries of supervisors of instruction (102)	6,508,792	6,508,792	123,445	123,445	6,632,237	6,632,237	6,632,237	6,632,237	6,632,237	6,731,698	6,731,698	6,731,698
Salaries of other professional staff (104)	762,211	1,967,729	53,969	53,969	1,817,939	1,817,939	1,817,939	1,817,939	1,817,939	1,845,153	2,220,049	2,220,049
Salaries of secretarial and clerical assistants (105)	4,069,036	1,962,716	(74,138)	(74,138)	3,994,898	3,994,898	3,994,898	3,994,898	3,994,898	3,852,421	1,888,236	1,888,236
Other salaries (110)	789,632	4,939,688	(397,759)	(225,394)	663,838	663,838	663,838	663,838	663,838	659,999	4,122,420	4,122,420
Salaries of facilitators, tech. & library coaches (176)	510,621	3,463,365	86,262	(41,938)	914,641	914,641	914,641	914,641	914,641	4,729,244	4,729,244	4,729,244
Other purchased professional and technical services (390)	675,125	101,893	404,275	12,138	1,124,553	1,124,553	1,124,553	1,124,553	1,124,553	1,118,805	672,335	672,335
Other purchased services (400)	120,045	35,820	145,865	(17,355)	208,515	208,515	208,515	208,515	208,515	77,863	8,125	8,125
Supplies and materials (600)	25,705	73,582	99,877	(37,766)	165,496	165,496	165,496	165,496	165,496	35,564	15,328	15,328
Other objects (600)	109,288	163,925	3,611	(63,222)	149,681	149,681	149,681	149,681	149,681	42,335	118,246	118,246
Total improvement of instruction services/instructional staff	6,921,337	15,126,225	27,133,624	(162,081)	14,969,662	14,969,662	14,969,662	14,969,662	14,969,662	14,962,156	31,888,971	31,888,971
Educational media, services/school library: (222)												
Salaries	611,326	1,362,993	1,974,319	108,282	108,282	108,282	611,326	1,471,275	2,082,601	1,461,937	1,475,845	1,475,845
Purchased prof. and tech. services	12,311	6,098	8,008	(6,987)	3,111	3,111	3,111	3,111	3,111	9,930	59,660	59,660
Supplies and materials	18,500	18,500	(2,800)	(16,703)	16,120	16,120	16,120	16,120	16,120	16,120	16,120	16,120
Other objects	621,637	1,664,370	2,088,607	(7,000)	621,637	621,637	621,637	621,637	621,637	1,530,918	1,530,918	1,530,918
Total educational media services/school library	1,313,774	3,052,261	3,674,844	(16,680)	3,658,167	3,658,167	3,658,167	3,658,167	3,658,167	3,039,905	3,039,905	3,039,905

Newark Public Schools
General Fund
Comparing Schedules of Revenue, Expenditures and Changes in Fund Balance - Budget and Actual
(Budgetary Basis)
Year ended June 30, 2017

	Original Budget			Budget Transfer			Final Budget			Actual		
	Operating Fund 11-13	Total General Fund	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):												
Undistributed expenditures (continued):												
Instructional staff training services (223)												
Purchased professional educational services	\$ 263,980	\$ 319,208	\$	\$ (104,026)	\$ (80,335)	\$ (184,361)	\$	\$ 238,853	\$	\$ 143,221	\$ 201,273	\$ 344,494
Other purchased educational services	186,905	56,070	242,975	242,975	(23,544)	(23,544)	186,905	32,226	219,431	11,814	18,510	30,324
Supplies and materials		39,891	39,891		(29,618)	(29,618)		10,273	10,273		8,533	8,533
Other objects		12,121	12,121		(10,143)	(10,143)		1,976	1,976		1,976	1,976
Total instructional staff training services	450,885	427,290	878,175	(104,026)	(143,602)	(247,623)	346,819	283,628	630,487	155,035	230,292	385,327
Support services - general administration (230)												
Salaries (100)	858,273	858,273	(12,700)	(12,700)		(12,700)	845,573		845,573	832,909		832,909
Salaries of nonemployees (108)	554,271	554,271	101,500	101,500		101,500	655,771		655,771	655,667		655,667
Other salaries (110)	1,654,492	1,654,492	246,595	246,595		246,595	1,901,087		1,901,087	1,893,418		1,893,418
Legal services (331)	2,272,342	2,272,342	1,309,035	1,309,035		1,309,035	3,781,377		3,781,377	3,336,486		3,336,486
Expenditure & internal control audit fees (233)	345,625	345,625					345,625		345,625	211,500		211,500
Other purchased prof. services (339)	145,534	145,534	13,000	13,000		13,000	158,534		158,534	73,229		73,229
Purchased tech. services (340)	230,002	230,002	(86,667)	(86,667)		(86,667)	143,335		143,335	84,979		84,979
Communications/telephone (350)	2,268,477	2,268,477	1,715,639	1,715,639		1,715,639	3,984,116		3,984,116	1,658,307		1,658,307
Miscellaneous purchased services (390)	966,560	966,560	966,560	966,560		966,560	419,495		419,495	75,865		75,865
General supplies (600)	116,713	116,713	(35,319)	(35,319)		(35,319)	81,394		81,394	42,168		42,168
Judgments against the school district (620)	2,520,000	2,520,000	(1,612,035)	(1,612,035)		(1,612,035)	907,965		907,965	907,992		907,992
Miscellaneous expenditures (690)	250,330	250,330	(78,124)	(78,124)		(78,124)	172,206		172,206	63,692		63,692
Total support services - general administration	12,182,619	12,182,619	1,213,609	1,213,609		1,213,609	13,396,228		13,396,228	9,856,166		9,856,166
Support services - school administration (240)												
Salaries of principal/phase principals (103)	959,889	14,003,384	14,963,473	1,323,193	2,585,630	3,908,823	2,283,882	16,590,214	18,873,296	2,281,612	16,277,211	18,859,123
Salaries secretarial/professional asst. (105)	129,048	7,351,890	7,480,938	93,083	208,215	208,215	222,131	7,471,153	7,679,284	212,279	7,454,777	7,667,056
Other salaries (110)	9,100	6,959	16,059	(6,959)		(6,959)	9,100		9,100			9,100
Purchased professional and technical services (300)		896,162	896,162	699	(171,175)	(170,476)	899	724,687	725,886	325	512,286	512,613
Other purchased services (390)		444,112	444,112	5,000	(123,310)	(118,310)	5,000	320,802	325,802	4,395	289,239	293,632
Supplies and materials (600)		379,103	379,103		(74,712)	(74,712)		304,391	307,504		233,603	233,603
Other objects (600)	1,093,037	24,024,595	26,127,632	1,495,088	2,552,952	3,948,040	3,924,123	27,538,478	30,071,600	2,481,097	27,208,918	29,700,013
Total support services - school administration	841,483	24,024,595	26,127,632	1,495,088	2,552,952	3,948,040	3,924,123	27,538,478	30,071,600	2,481,097	27,208,918	29,700,013
Central Services (251)												
Salaries (100)	841,483	841,483	(447,656)	(447,656)		(447,656)	7,967,227		7,967,227	7,453,555		7,453,555
Purchased professional services (300)	2,031,253	2,031,253	(473,672)	(473,672)		(473,672)	1,557,581		1,557,581	1,245,117		1,245,117
Purchased technical services (340)	621,188	621,188	(64,300)	(64,300)		(64,300)	571,888		571,888	460,639		460,639
Purchased services (340)	284,553	284,553	(8,423)	(8,423)		(8,423)	249,380		249,380	143,813		143,813
Purchased supplies (600)	109,841	109,841	109,841	109,841		109,841	109,364		109,364	57,099		57,099
Miscellaneous expenditures (600)	5,613,283	5,613,283	(5,453,256)	(5,453,256)		(5,453,256)	160,027		160,027	111,908		111,908
Total Central Services	17,964,081	17,964,081	(6,449,414)	(6,449,414)		(6,449,414)	10,614,617		10,614,617	9,472,122		9,472,122
Admin Info Technology (252)												
Salaries (100)	1,840,160	1,840,160	131,310	131,310		131,310	1,971,470		1,971,470	1,925,006		1,925,006
Purchased professional services (300)	460,000	460,000	906,525	906,525		906,525	1,366,525		1,366,525	1,129,038		1,129,038
Purchased technical services (340)	3,197,557	3,197,557	(657,516)	(657,516)		(657,516)	2,540,041		2,540,041	1,461,655		1,461,655
Other purchased services (500)	37,935	37,935	(999)	(999)		(999)	37,636		37,636	73,554		73,554
Supplies and materials (600)	307	307	341,238	341,238		341,238	341,565		341,565	3,256		3,256
Other objects (600)	5,535,959	5,535,959	728,278	728,278		728,278	6,264,237		6,264,237	4,692,509		4,692,509
Total Admin Info Technology	11,972,611	11,972,611	1,133,861	1,133,861		1,133,861	12,108,476		12,108,476	11,547,354		11,547,354

Newark Public Schools
General Fund
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
(Budgetary Basis)
Year ended June 30, 2017

	Original Budget			Budget Transfer			Final Budget			Actual		
	Operating Fund 11-13	Total General Fund	Resources Fund 15	Operating Fund 11-13	Total General Fund	Resources Fund 15	Operating Fund 11-13	Total General Fund	Resources Fund 15	Operating Fund 11-13	Total General Fund	
Current expenses (continued):												
Required maintenance for school facilities (261)												
Salaries (100)	6,577,332	\$ 6,577,332	\$ 2,370,842	\$ 2,370,842	\$ 2,370,842	\$ 2,370,842	\$ 2,370,842	\$ 2,370,842	\$ 2,370,842	\$ 2,370,842	\$ 2,370,842	
Cleaning, repair and maintenance services (420)	1,573,131	1,573,131	1,704,859	1,704,859	1,704,859	1,704,859	1,704,859	1,704,859	1,704,859	1,704,859	1,704,859	
General supplies (600)	1,459,313	1,459,313	(381,497)	(381,497)	(381,497)	(381,497)	1,077,816	1,077,816	1,077,816	1,018,515	1,018,515	
Total required maintenance for school facilities	9,609,826	9,609,826	3,692,214	3,692,214	3,692,214	3,692,214	13,304,940	13,304,940	13,304,940	12,028,764	12,028,764	
Classroom services (267)												
Salaries (100)	23,811,685	23,811,685	3,146,384	3,146,384	3,146,384	3,146,384	26,958,069	26,958,069	26,958,069	25,702,414	25,702,414	
Purchased professional and technical services (300)			910,456	910,456	910,456	910,456	910,456	910,456	910,456	873,957	873,957	
Cleaning, repair and maintenance services (420)	1,254,958	1,254,958	1,948,880	1,948,880	1,948,880	1,948,880	3,173,838	3,173,838	3,173,838	2,740,801	2,740,801	
Rental of fixed equip. - non-lease purchases (441)	5,700,531	5,700,531	4,457	4,457	4,457	4,457	5,704,988	5,704,988	5,704,988	5,656,470	5,656,470	
Other purchased property services (490)	1,184,259	1,184,259	235,000	235,000	235,000	235,000	1,419,539	1,419,539	1,419,539	1,406,921	1,406,921	
Insurance (520)	2,847,187	2,847,187	(23,653)	(23,653)	(23,653)	(23,653)	2,823,532	2,823,532	2,823,532	2,811,190	2,811,190	
Misc. purchased services (590)	284,703	284,703	(225,000)	(225,000)	(225,000)	(225,000)	59,703	59,703	59,703	24,523	24,523	
General supplies (600)	1,541,135	1,541,135	2,907	2,907	2,907	2,907	1,544,042	1,544,042	1,544,042	1,502,165	1,502,165	
Energy (electricity) (622)	7,003,651	7,003,651	(187,709)	(187,709)	(187,709)	(187,709)	6,815,942	6,815,942	6,815,942	6,681,207	6,681,207	
Energy (other gas) (624)	7,002,130	7,002,130	(1,488,500)	(1,488,500)	(1,488,500)	(1,488,500)	5,515,630	5,515,630	5,515,630	5,219,418	5,219,418	
Energy (other) (624)	210,092	210,092	(118,014)	(118,014)	(118,014)	(118,014)	92,078	92,078	92,078	84,652	84,652	
Other objects (600)	2,085	2,085	72,988	72,988	72,988	72,988	73,073	73,073	73,073	60,013	60,013	
Total classroom services	51,112,316	51,112,316	4,278,214	4,278,214	4,278,214	4,278,214	53,390,730	53,390,730	53,390,730	52,899,731	52,899,731	
Security (268)												
Salaries (100)	5,643,401	5,643,401	780,584	780,584	780,584	780,584	6,423,985	6,423,985	6,423,985	6,281,333	6,281,333	
Purchased professional and technical services (300)	51,799	51,799	(2,370)	(2,370)	(2,370)	(2,370)	49,429	49,429	49,429	36,688	36,688	
Cleaning, repair and maintenance services (420)	1,405	1,405	1,460	1,460	1,460	1,460	1,460	1,460	1,460	1,460	1,460	
Chemical supplies (600)	10,593	10,593	46,543	46,543	46,543	46,543	25,220	25,220	25,220	24,341	24,341	
Other objects (600)			618	618	618	618	618	618	618	297	297	
Total security	5,707,198	5,707,198	7,765,861	7,765,861	7,765,861	7,765,861	6,520,657	6,520,657	6,520,657	6,342,659	6,342,659	
Student transportation services (270)												
Salaries for paratransit - (other than between households) (162)	641,382	641,382	51,205	51,205	51,205	51,205	692,587	692,587	692,587	661,202	661,202	
Salaries for paratransit - (between home & school) (163)	187,837	187,837	171,000	171,000	171,000	171,000	258,837	258,837	258,837	255,878	255,878	
Management fee- ESC & CTSA, inc. program (370)	915,800	915,800	117,000	117,000	117,000	117,000	1,032,800	1,032,800	1,032,800	1,016,499	1,016,499	
Other purchased professional and technical services (390)	71,295	71,295	(13,000)	(13,000)	(13,000)	(13,000)	58,295	58,295	58,295	7,575	7,575	
Cleaning, repair and maintenance services (420)	136,866	136,866	24,200	24,200	24,200	24,200	161,066	161,066	161,066	153,961	153,961	
Rental paratransit-school buses (442)			5,800	5,800	5,800	5,800	5,800	5,800	5,800	5,282	5,282	
Contracted services (between home and sch.) - vendor (511)	4,416,293	4,416,293	(171,478)	(171,478)	(171,478)	(171,478)	4,244,815	4,244,815	4,244,815	4,128,163	4,128,163	
Contracted services (other than home to sch.) - vendor (512)	669,161	669,161	(488,550)	(488,550)	(488,550)	(488,550)	704,209	704,209	704,209	208,332	208,332	
Contracted services (special ed.) - vendor (518)	887,423	887,423	150,000	150,000	150,000	150,000	1,037,423	1,037,423	1,037,423	940,543	940,543	
Contracted services - aid in lieu of payments - nonpublic (503)	24,759,617	24,759,617	4,884,000	4,884,000	4,884,000	4,884,000	29,643,617	29,643,617	29,643,617	29,535,970	29,535,970	
Contracted services - aid in lieu of payments - charter (504)	899,749	899,749	(360,000)	(360,000)	(360,000)	(360,000)	539,749	539,749	539,749	389,997	389,997	
Contracted services - aid in lieu of payments - charter (504)	429,692	429,692	(400,000)	(400,000)	(400,000)	(400,000)	29,692	29,692	29,692	1,742	1,742	
Miscellaneous purchased services (500)	3,990	3,990	7,000	7,000	7,000	7,000	10,990	10,990	10,990	4,264	4,264	
Supplies and materials (600)	39,932	39,932	(20,000)	(20,000)	(20,000)	(20,000)	19,932	19,932	19,932	8,733	8,733	
Other objects (600)	8,095	8,095					8,095	8,095	8,095	3,408	3,408	
Total student transportation services	34,087,132	34,087,132	3,897,177	3,897,177	3,897,177	3,897,177	37,984,309	37,984,309	37,984,309	37,301,499	37,301,499	
Total	111,123,316	111,123,316	13,413,129	13,413,129	13,413,129	13,413,129	128,717,117	128,717,117	128,717,117	125,813,722	125,813,722	

Newark Public Schools
General Fund
Combining Schedule of Revenues, Expenses and Changes in Fund Balances - Budget and Actual
(Monthly Period Ending June 30, 2017)
Year ended June 30, 2017

	Original Budget			Budget Transfer			Operating			Fund Budget			Actual		
	Operating Fund 11-13	Total General Fund	Resources	Operating Fund 11-13	Blended Resources Fund 15	Total General Fund	Operating Fund 11-13	Blended Resources Fund 15	Total General Fund	Operating Fund 11-13	Blended Resources Fund 15	Total General Fund	Operating Fund 11-13	Blended Resources Fund 15	Total General Fund
Current expenses (on-invoice):															
Unaffiliated benefits - employee benefits (291)															
Social security contributions (220)	9,300,000	9,300,000	\$	1,400,000		1,400,000	10,900,000		10,900,000		\$	10,900,000			10,900,000
T.P.A.F. Contributions - ERIP (Early Retirement Incentive Program) (232)	1,876,735	1,876,735		1,400,000		1,400,000	3,276,735		3,276,735			3,276,735			3,276,735
Other retirement contributions - part (241)	3,670,804	3,670,804				3,670,804	3,670,804		3,670,804			3,670,804			3,670,804
Other retirement contributions - deferred pay (242)	576,282	576,282		6,500		6,500	582,782		582,782			582,782			582,782
Unemployment compensation (243)	5,150,000	5,150,000		(2,750,000)		(2,750,000)	2,400,000		2,400,000			2,400,000			2,400,000
Workers' compensation (246)	7,204,559	7,204,559		4,750,000		4,750,000	12,054,559		12,054,559			12,054,559			12,054,559
Health benefits (270)	15,184,007	79,613,999		3,445,559		3,444,075	18,629,566		18,629,566		\$	18,629,566			18,629,566
Tuition reimbursement (280)	879,210	879,210				879,210	879,210		879,210			879,210			879,210
Other employment benefits (290)	10,523,718	10,523,718		1,428,000		1,428,000	11,951,718		11,951,718			11,951,718			11,951,718
Total unaffiliated benefits	54,653,315	64,429,952		9,680,359		9,678,575	64,343,674		64,448,208			64,448,208			64,448,208
On-behalf payments:															
On-behalf TPAF pension and annuity fund															
On-behalf TPAF post retirement medical															
On-behalf TPAF long-term disability insurance															
Reimbursed TPAF social security contributions															
Total on-behalf payments	289,454,883	333,131,142		20,591,711		1,977,882	310,046,596		310,046,596			310,046,596			310,046,596
Total undistributed expenditures	320,818,689	333,723,114		10,265,238		4,017,001	311,183,547		311,183,547			311,183,547			311,183,547
Total expenditures - current expenses															
Capital outlay															
Equipment:															
Regular programs - instruction:															
Grades 1-5	146,770	146,770		(37,690)		(37,690)	109,080		109,080			109,080			109,080
Grades 6-8	23,105	23,105		21,816		21,816	44,921		44,921			44,921			44,921
Grades 9-12	23,340	23,340		(3,646)		(3,646)	19,694		19,694			19,694			19,694
Special Education - instruction:															
Autism	3,000	3,000		(3,000)		(3,000)									
Non-instructional	120,172	120,172		8,320		(8,076)	120,416		120,416			120,416			120,416
Support services - instructional staff	20,000	20,000		(20,000)		(20,000)									
Improvement of instruction services	2,773	2,773					2,773		2,773			2,773			2,773
Support services general administration	36,900	36,900		(24,139)		(24,139)	12,761		12,761			12,761			12,761
Support services school administration	32,439	32,439					32,439		32,439			32,439			32,439
Capital services	15,000	15,000					15,000		15,000			15,000			15,000
Admitt into tech	2,300,778	2,300,778		133,954		133,954	2,434,732		2,434,732			2,434,732			2,434,732
Seniority	15,860	15,860		(8,753)		(8,753)	7,107		7,107			7,107			7,107
Total equipment	2,435,451	2,841,137		142,474		(92,009)	2,575,622		2,575,622			2,575,622			2,575,622
Facilities acquisition and construction services:															
Other purchased services	60,098	60,098		885,515		885,515	945,613		945,613			945,613			945,613
Construction services	110,291	110,291		1,789,211		1,789,211	1,899,502		1,899,502			1,899,502			1,899,502
Total facilities acquisition and construction services	170,389	170,389		2,674,726		2,674,726	2,845,115		2,845,115			2,845,115			2,845,115
Total capital outlay	2,605,840	3,011,526		2,016,500		(92,009)	2,924,991		2,924,991			2,924,991			2,924,991

Newark Public Schools
General Fund
Combining Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
(Budgetary Basis)
Year ended June 30, 2017

	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
Special schools												
Summer school - instruction	\$ 970,038	\$ 876,038	\$ 78,069	\$ 78,069	\$ 78,069	\$ 78,069	\$ 954,107	\$	\$ 954,107	\$ 950,339	\$	\$ 950,339
Other salaries for instruction	17,900	17,900		343,707	343,707	343,707	1,263,711		1,263,711	1,242,678		1,242,678
Purchased professional educational services	131,700	131,700	(12,326)	(12,326)	(12,326)	119,374	119,374		119,374	117,432		117,432
General supplies	18,380	18,380		18,700	18,700	18,700	37,080		37,080	29,103		29,103
Other objects	1,945,122	1,946,122	428,150	428,150	428,150	2,374,272	2,374,272		2,374,272	2,339,572		2,339,572
Total summer school - instruction												
Summer school - support services:												
Salaries	555,720	555,720	(43,910)	(43,910)	(43,910)	511,810	511,810		511,810	509,024		509,024
Other purchased services	17,800	17,800		(17,800)	(17,800)	11,810	11,810		11,810	509,024		509,024
Total summer school support services	573,520	573,520	(61,710)	(61,710)	(61,710)	511,810	511,810		511,810	509,024		509,024
Total summer school	2,519,642	2,519,642	366,440	366,440	366,440	2,886,082	2,886,082		2,886,082	2,848,596		2,848,596
Total special schools												
Transfer of funds to charter school	243,820,335	243,820,335	(14,111,935)	(14,111,935)	(14,111,935)	229,708,400	229,708,400		229,708,400	229,705,245		229,705,245
Total expenditures	569,864,595	569,864,595	3,974,993	3,974,993	3,974,993	2,461,665	2,461,665		2,461,665	610,094,783		610,094,783
Excess (deficiency) of revenues over (under) expenditures	308,079,728	(334,110,800)	(26,011,072)	1,469,328	(3,974,993)	(2,461,665)	309,548,656	(338,035,793)	(28,492,137)	347,626,769	(336,801,850)	18,824,919
Other financing sources (uses):												
Transfer in - contribution to school based budgets - OF		\$ 317,608,678	\$ 1,972,560	\$ 1,972,560	\$ 1,972,560	\$ 1,972,560	\$ 319,581,238	\$	\$ 319,581,238	\$ 318,458,566	\$	\$ 318,458,566
Transfer in - contribution to school based budgets - reimbursements		15,074,515	1,952,493	1,952,493	1,952,493	17,026,946	17,026,946		17,026,946	985,893		985,893
Transfer in - contributions to school based budgets - SRF		(500,000)	(500,000)			(500,000)	(500,000)		(500,000)	32,995		32,995
Transfers in - capital projects fund		(317,608,678)	(317,608,678)	(317,608,678)	(317,608,678)	(319,581,238)	(319,581,238)		(319,581,238)	(318,458,566)		(318,458,566)
Transfers out - food service										(985,893)		(985,893)
Transfer out - contribution to school based budget										(316,511,454)		(316,511,454)
Transfer out - contributions to school based budgets - 201617 encumbrances										30,715,205		30,715,205
Total other financing sources (uses)		332,681,192	14,574,515	(1,972,560)	3,974,993	1,952,493	(330,081,238)	336,608,186	16,576,948	7,647,592	(390,616)	30,324,889
(Deficiency) of revenues and other financing sources (under) expenditures and other financing sources (uses)	(10,028,950)	(1,427,607)	(11,456,557)	(509,232)	(509,232)	(509,232)	(10,538,182)	(1,427,607)	(11,965,789)	38,362,897	(390,616)	37,972,281
Special item of revenue - prior year accrual cancelled												
Not charge after special item												
Fund balances, July 1	26,165,546	27,593,153					26,165,546	1,427,607	27,593,153	26,165,546	1,427,607	27,593,153
Fund balances, June 30	(16,136,596)	(16,136,596)		(509,232)	(509,232)	(509,232)	(16,645,828)		(17,155,060)	(16,528,443)		(17,093,883)
Reconciliation of (deficiency) excess of revenue (under) over expenditures												
Adjustment for other year encumbrances	\$ (10,028,950)	\$ (1,427,607)	\$ (11,456,557)	\$ 587,606	\$	\$ 587,606	\$ (9,441,344)	\$ (1,427,607)	\$ (10,868,951)	\$ (9,441,344)	\$ (1,427,607)	\$ (10,868,951)
Budgeted fund balance				(1,506,838)		(1,506,838)	(1,087,140)		(1,087,140)	48,891,381		49,978,521
Capital reserves				(509,232)		(509,232)	(10,538,182)		(11,047,414)	38,362,897		37,875,483
Total	\$ (10,028,950)	\$ (1,427,607)	\$ (11,456,557)	\$ (509,232)	\$ (509,232)	\$ (509,232)	\$ (10,538,182)	\$ (1,427,607)	\$ (11,965,789)	\$ 38,362,897	\$ (390,616)	\$ 37,972,281

Newark Public Schools
Special Revenue Fund
Budgetary Comparison Schedule
Budgetary Basis
Year ended June 30, 2017

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
REVENUES					
Local sources					
State sources	\$ 91,804,496	\$ 6,348,357	\$ 6,348,357	\$ 5,347,209	\$ 1,001,148
Federal sources	34,511,951	27,914,274	62,426,225	53,695,618	8,730,607
Total revenues	<u>126,316,447</u>	<u>41,632,303</u>	<u>167,948,750</u>	<u>156,364,392</u>	<u>11,584,358</u>
EXPENDITURES					
Instruction:					
Salaries of teachers	23,846,543	(8,615,249)	15,231,294	14,996,643	234,651
Other salaries for instruction	5,133,037	9,287,363	14,420,400	12,776,864	1,643,536
Unusual vacation	30,000	(30,000)			
Purchased prof. and technical services	1,117,504	1,022,490	2,139,994	826,868	1,313,126
Purchased prof. and educational services	80,000	982,303	1,062,303	865,283	197,020
Other purchased services	91,725	126,673	218,398	101,486	116,912
Travel		8,207	8,207	347	7,860
General supplies	1,632,679	4,322,162	5,954,841	5,028,183	926,658
Textbooks	148,973	(15,739)	133,234	94,489	38,745
Other objects		240,447	240,447	156,976	83,471
Total instruction	<u>32,080,461</u>	<u>7,328,657</u>	<u>39,409,118</u>	<u>34,847,139</u>	<u>4,561,979</u>
Support services:					
Salaries of teachers		22,100	22,100		22,100
Salaries of supervisors of instruction	1,055,220	(238,301)	816,919	739,490	77,429
Salaries of program directors	201,539	586,062	787,601	589,081	198,520
Salaries of other professional staff	4,477,710	2,598,145	7,075,855	6,771,252	304,603
Salaries of secretarial and clerical asst.	407,894	743	408,637	408,637	
Other salaries	1,192,514	5,463,848	6,656,362	6,305,425	350,937
Salaries - pupil transportation		35,200	35,200		35,200
Salaries of drop-out prevention officer/coordinators		73,500	73,500	39,135	34,365
Salaries of family - parent liason	591,975	473,960	1,065,935	966,505	99,430
Salaries of Community/School/ Social Services Coordinators		261,716	261,716	250,464	11,252
Salaries of master teachers	2,030,421	1,414,092	3,444,513	2,859,563	584,950
Unused vacation time	10,000	(10,000)			
Personal services - employee benefits	6,986,338	5,342,659	12,328,997	10,936,977	1,392,020
Purchased prof. and technical services		67,800	67,800	62,000	5,800
Purchased professional and educational services	206,678	6,476,222	6,682,900	4,843,490	1,839,410
Purchased educational services - contracted Pre-K	48,037,743	5,130,605	53,168,348	53,167,998	350
Purchased educational services - Headstart	5,980,565	(1,442,319)	4,538,246	4,538,246	
Other Purchased Professional - Education Services.	325,000	(81,463)	243,537	243,261	276
Other purchased professional services	286,914	409,122	696,036	620,512	75,524
Rentals	95,000	1,177	96,177	93,174	3,003
Other purchased services		19,579	19,579	8,026	11,553
Contracted services - transportation	160,000	218,359	378,359	315,648	62,711
Cleaning, Repair and Maintenance Services	55,000	(42,856)	12,144	5,653	6,491
Insurance		1,372	1,372		1,372
Communications/Telephone		22,980	22,980	7,980	15,000
Travel	50,000	(5,942)	44,058	20,802	23,256
Miscellaneous Purchased Services	300,000	2,606,937	2,906,937	2,759,350	147,587
Supplies and materials	4,091,025	(3,165,011)	926,014	706,748	219,266
Energy		575,241	575,241	516,369	58,872
Other objects	75,000	983,652	1,058,652	692,234	366,418
Total support services	<u>76,616,536</u>	<u>27,799,179</u>	<u>104,415,715</u>	<u>98,468,020</u>	<u>5,947,695</u>
Facilities acquisition and construction services					
Instructional equipment	192,000	1,329,746	1,521,746	1,153,785	367,961
Noninstructional equipment	185,000	724,238	909,238	268,648	640,590
Total facilities acquisition and construction services	<u>377,000</u>	<u>2,053,984</u>	<u>2,430,984</u>	<u>1,422,433</u>	<u>1,008,551</u>
Contribution to charter schools	<u>2,167,935</u>	<u>(7,920)</u>	<u>2,160,015</u>	<u>2,160,015</u>	
Contribution to school based budgets	<u>15,074,515</u>	<u>1,958,403</u>	<u>17,032,918</u>	<u>16,966,785</u>	<u>66,133</u>
Total expenditures	<u>126,316,447</u>	<u>39,132,303</u>	<u>165,448,750</u>	<u>153,864,392</u>	<u>11,584,358</u>
Excess of revenues over expenditures	-	2,500,000	2,500,000	2,500,000	-
Other financing (uses):					
Transfers out - general fund		(2,500,000)	(2,500,000)	(2,500,000)	-
Total other financing (uses)	-	<u>(2,500,000)</u>	<u>(2,500,000)</u>	<u>(2,500,000)</u>	<u>-</u>
Net change in fund balance	-	-	-	-	-
Fund balance, July 1	-	-	-	-	-
Fund balance, June 30	-	-	-	-	-
Reconciliation to GAAP					
Last state aid payments not recognized on GAAP Basis				\$ (8,670,426)	
Fund balance per governmental special revenue fund (GAAP) (B-2)				<u>\$ (8,670,426)</u>	

Newark Public Schools
Note to Required Supplementary Information

Budget to GAAP Reconciliation

Year ended June 30, 2017

	General Fund	Special Revenue Fund
Sources/inflows of resources		
Actual amounts (budgetary basis) "revenue" from the Budgetary Comparison Schedule (C-1, C-2)	\$ 958,421,552	\$ 156,364,392
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		(5,651,387)
Prior year (net of cancellations)		3,929,690
State aid payment from prior year recognized in prior year for budgetary purposes, and recognized for GAAP statements in the current fiscal year.	71,095,353	8,772,910
State aid payments recognized for budgetary purposes, not recognized for GAAP statements.	(73,735,279)	(8,670,426)
Total revenues as reported on the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds (B-2)	\$ 955,781,626	\$ 154,745,179
Uses/outflows of resources		
Actual amounts (budgetary basis) "total outflows" from the Budgetary Comparison Schedule (C-1, C-2)	\$ 947,596,643	\$ 153,864,392
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		(5,651,387)
Prior year (net of cancellations)		3,929,690
Transfers to the General Fund are presented as outflows of budgetary resources but are not expenditures for financial reporting purposes.		(16,966,785)
Total expenditures as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds (B-2)	\$ 947,596,643	\$ 135,175,910

Supplementary Information

School Level Schedules

Newark Public Schools
General Fund

Combining Balance Sheet
Budgetary Basis
June 30, 2017

	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund
Assets			
Cash and cash equivalents	\$ 32,588,431	\$ 13,316,954	\$ 45,905,385
Interfunds receivable	12,443,417		12,443,417
Intergovernmental accounts receivable - state	78,924,011		78,924,011
Intergovernmental accounts receivable - other	1,803,943		1,803,943
Restricted assets:			
Cash and cash equivalents	9,698		9,698
Total assets	<u>\$ 125,769,500</u>	<u>\$ 13,316,954</u>	<u>\$ 139,086,454</u>
Liabilities and fund balances			
Liabilities:			
Accounts payable	\$ 24,626,557	\$ 840,438	\$ 25,466,995
Accrued liabilities	4,838,120	11,439,525	16,277,645
Interfund payable	1,729,076		1,729,076
Notes payable	30,000,000		30,000,000
Other liabilities	47,214		47,214
Intergovernmental accounts payable--state	90		90
Total liabilities	<u>61,241,057</u>	<u>12,279,963</u>	<u>73,521,020</u>
Fund balances:			
Restricted fund balances:			
Excess surplus	12,619,597		12,619,597
Capital reserve	9,698		9,698
Assigned to:			
Designated for subsequent year's expenditures - ARRA SEMI	147,472		147,472
Designated for subsequent year's expenditures	20,244,198		20,244,198
Other purposes - Year end encumbrances	13,942,673	1,036,991	14,979,664
Unassigned fund balance	17,564,805		17,564,805
Total fund balances	<u>64,528,443</u>	<u>1,036,991</u>	<u>65,565,434</u>
Total liabilities and fund balances	<u>\$ 125,769,500</u>	<u>\$ 13,316,954</u>	<u>\$ 139,086,454</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2017

District-Wide

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 319,581,238		\$ 318,458,566	\$ 1,122,672
General Fund Reserve for Encumbrances at June 30, 2016	1,427,607		1,376,509	51,098
General Fund Contribution	<u>321,008,845</u>	94.97 %	<u>319,835,075</u>	<u>1,173,770</u>
Restricted Federal Resources				
Title I, Part A	13,258,638	3.92	13,212,038	46,600
Title II, Part A	3,768,310	1.11	3,754,747	13,563
Restricted Federal Resources Total	<u>17,026,948</u>	5.03	<u>16,966,785</u>	<u>60,163</u>
Totals	<u>\$ 338,035,793</u>	100.00 %	<u>\$ 336,801,860</u>	<u>\$ 1,233,933</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2017

School: Abington Avenue

<u>Resources</u>	<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 to School Based Budget	\$ 6,171,445		\$ 6,157,287	\$ 14,158
General Fund Reserve for Encumbrances at June 30, 2016	16,445		16,445	-
General Fund Contribution	<u>6,187,890</u>	<u>93.49</u> %	<u>6,173,732</u>	<u>14,158</u>
Restricted Federal Resources				
Title I, Part A	344,870	5.21	344,081	789
Title II, Part A	<u>85,710</u>	<u>1.30</u>	<u>85,514</u>	<u>196</u>
Total Restricted Federal Resources	<u>430,580</u>	<u>6.51</u>	<u>429,595</u>	<u>985</u>
Total	<u>\$ 6,618,470</u>	<u>100.00</u> %	<u>\$ 6,603,327</u>	<u>\$ 15,143</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2017

School: Ann Street

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 9,276,845		\$ 9,258,641	\$ 18,204
General Fund Reserve for Encumbrances at June 30, 2016	56,694		56,694	-
General Fund Contribution	<u>9,333,539</u>	<u>93.34</u> %	<u>9,315,335</u>	<u>18,204</u>
Restricted Federal Resources				
Title I, Part A	523,656	5.24	522,635	1,021
Title II, Part A	<u>142,088</u>	<u>1.42</u>	<u>141,811</u>	<u>277</u>
Restricted Federal Resources Total	<u>665,744</u>	<u>6.66</u>	<u>664,446</u>	<u>1,298</u>
Total	<u>\$ 9,999,283</u>	<u>100.00</u> %	<u>\$ 9,979,781</u>	<u>\$ 19,502</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2017

School: Arts High

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 7,439,409		\$ 7,397,939	\$ 41,470
General Fund Reserve for Encumbrances at June 30, 2016	46,297		46,297	-
General Fund Contribution	<u>7,485,706</u>	96.14 %	<u>7,444,236</u>	<u>41,470</u>
Restricted Federal Resources				
Title I, Part A	226,916	2.91	225,659	1,257
Title II, Part A	<u>73,894</u>	<u>0.95</u>	<u>73,485</u>	<u>409</u>
Restricted Federal Resources Total	<u>300,810</u>	<u>3.86</u>	<u>299,144</u>	<u>1,666</u>
Total	<u>\$ 7,786,516</u>	<u>100.00 %</u>	<u>\$ 7,743,380</u>	<u>\$ 43,136</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2017

School: Avon 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	\$ 4,793,919		\$ 4,783,956	\$ 9,963
General Fund Reserve for Encumbrances at June 30, 2016	21,475		21,475	-
General Fund Contribution	<u>4,815,394</u>	93.95 %	<u>4,805,431</u>	<u>9,963</u>
Restricted Federal Resources				
Title I, Part A	248,230	4.84	247,716	514
Title II, Part A	<u>62,080</u>	<u>1.21</u>	<u>61,952</u>	<u>128</u>
Restricted Federal Resources Total	<u>310,310</u>	<u>6.05</u>	<u>309,668</u>	<u>642</u>
Total	<u>\$ 5,125,704</u>	<u>100.00 %</u>	<u>\$ 5,115,099</u>	<u>\$ 10,605</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2017

School: Bard Early College

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 3,558,200		\$ 3,543,368	\$ 14,832
General Fund Reserve for Encumbrances at June 30, 2016	4,921		4,921	-
General Fund Contribution	<u>3,563,121</u>	<u>96.46 %</u>	<u>3,548,289</u>	<u>14,832</u>
Restricted Federal Resources				
Title I, Part A	99,009	2.68	98,597	412
Title II, Part A	<u>31,818</u>	<u>0.86</u>	<u>31,686</u>	<u>132</u>
Restricted Federal Resources Total	<u>130,827</u>	<u>3.54</u>	<u>130,283</u>	<u>544</u>
Total	<u>\$ 3,693,948</u>	<u>100.00 %</u>	<u>\$ 3,678,572</u>	<u>\$ 15,376</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2017

School: Barringer Academy of 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	\$ 7,029,195		\$ 7,002,101	\$ 27,094
General Fund Reserve for Encumbrances at June 30, 2016	68,612		67,772	840
General Fund Contribution	<u>7,097,807</u>	100.00 %	<u>7,069,873</u>	<u>27,934</u>
Total	<u>\$ 7,097,807</u>	<u>100.00 %</u>	<u>\$ 7,069,873</u>	<u>\$ 27,934</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2017

School: Barringer STEAM Academy

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 8,205,166		\$ 8,149,081	\$ 56,085
General Fund Reserve for Encumbrances at June 30, 2016	<u>30,355</u>		<u>30,355</u>	<u>-</u>
General Fund Contribution	<u>8,235,521</u>	<u>92.98 %</u>	<u>8,179,436</u>	<u>56,085</u>
Restricted Federal Resources				
Title I, Part A	461,842	5.21	458,697	3,145
Title II, Part A	<u>160,743</u>	<u>1.81</u>	<u>159,648</u>	<u>1,095</u>
Restricted Federal Resources Total	<u>622,585</u>	<u>7.02</u>	<u>618,345</u>	<u>4,240</u>
Total	<u>\$ 8,858,106</u>	<u>100.00 %</u>	<u>\$ 8,797,781</u>	<u>\$ 60,325</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2017

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	\$ 4,434,450		\$ 4,406,939	\$ 27,511
General Fund Reserve for Encumbrances at June 30, 2016	5,620		5,620	-
General Fund Contribution	<u>4,440,070</u>	<u>94.11 %</u>	<u>4,412,559</u>	<u>27,511</u>
Restricted Federal Resources				
Title I, Part A	223,124	4.73	221,742	1,382
Title II, Part A	<u>54,721</u>	<u>1.16</u>	<u>54,382</u>	<u>339</u>
Restricted Federal Resources Total	<u>277,845</u>	<u>5.89</u>	<u>276,124</u>	<u>1,721</u>
Total	<u>\$ 4,717,915</u>	<u>100.00 %</u>	<u>\$ 4,688,683</u>	<u>\$ 29,232</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2017

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	\$ 1,598,781		\$ 1,583,654	\$ 15,127
General Fund Reserve for Encumbrances at June 30, 2016	<u>18,120</u>		<u>18,120</u>	<u>-</u>
General Fund Contribution	<u>1,616,901</u>	<u>94.88 %</u>	<u>1,601,774</u>	<u>15,127</u>
Restricted Federal Resources				
Title I, Part A	68,215	4.01	67,577	638
Title II, Part A	<u>18,967</u>	<u>1.11</u>	<u>18,790</u>	<u>177</u>
Restricted Federal Resources Total	<u>87,182</u>	<u>5.12</u>	<u>86,367</u>	<u>815</u>
Total	<u>\$ 1,704,083</u>	<u>100.00 %</u>	<u>\$ 1,688,141</u>	<u>\$ 15,942</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2017

School: Bruce 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	\$ 1,830,846		\$ 1,816,723	\$ 14,123
General Fund Reserve for Encumbrances at June 30, 2016	8,289		8,289	-
General Fund Contribution	<u>1,839,135</u>	<u>98.82 %</u>	<u>1,825,012</u>	<u>14,123</u>
Restricted Federal Resources				
Title I, Part A	17,054	0.92	16,923	131
Title II, Part A	<u>4,871</u>	<u>0.26</u>	<u>4,834</u>	<u>37</u>
Restricted Federal Resources Total	<u>21,925</u>	<u>1.18</u>	<u>21,757</u>	<u>168</u>
Total	<u>\$ 1,861,060</u>	<u>100.00 %</u>	<u>\$ 1,846,769</u>	<u>\$ 14,291</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2017

School: Camden Street

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 6,045,883		\$ 6,009,075	\$ 36,808
General Fund Reserve for Encumbrances at June 30, 2016	8,988		8,988	-
General Fund Contribution	<u>6,054,871</u>	95.01 %	<u>6,018,063</u>	<u>36,808</u>
Restricted Federal Resources				
Title I, Part A	252,496	3.96	250,961	1,535
Title II, Part A	<u>65,500</u>	<u>1.03</u>	<u>65,102</u>	<u>398</u>
Restricted Federal Resources Total	<u>317,996</u>	<u>4.99</u>	<u>316,063</u>	<u>1,933</u>
Total	<u>\$ 6,372,867</u>	<u>100.00 %</u>	<u>\$ 6,334,126</u>	<u>\$ 38,741</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2017

School: Central High

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 11,570,197		\$ 11,548,943	\$ 21,254
General Fund Reserve for Encumbrances at June 30, 2016	20,519		20,231	288
General Fund Contribution	<u>11,590,716</u>	96.48 %	<u>11,569,174</u>	<u>21,542</u>
Restricted Federal Resources				
Title I, Part A	331,125	2.76	330,510	615
Title II, Part A	<u>91,513</u>	<u>0.76</u>	<u>91,343</u>	<u>170</u>
Restricted Federal Resources Total	<u>422,638</u>	<u>3.52</u>	<u>421,853</u>	<u>785</u>
Total	<u>\$ 12,013,354</u>	<u>100.00 %</u>	<u>\$ 11,991,027</u>	<u>\$ 22,327</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2017

School: Chancellor 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	\$ 4,890,299		\$ 4,860,244	\$ 30,055
General Fund Reserve for Encumbrances at June 30, 2016	20,708		20,708	-
General Fund Contribution	<u>4,911,007</u>	<u>94.63 %</u>	<u>4,880,952</u>	<u>30,055</u>
Restricted Federal Resources				
Title I, Part A	223,125	4.30	221,760	1,365
Title II, Part A	<u>55,758</u>	<u>1.07</u>	<u>55,417</u>	<u>341</u>
Restricted Federal Resources Total	<u>278,883</u>	<u>5.37</u>	<u>277,177</u>	<u>1,706</u>
Total	<u>\$ 5,189,890</u>	<u>100.00 %</u>	<u>\$ 5,158,129</u>	<u>\$ 31,761</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2017

School: Cleveland Avenue

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 3,728,097		\$ 3,688,486	\$ 39,611
General Fund Reserve for Encumbrances at June 30, 2016	12,308		12,308	-
General Fund Contribution	<u>3,740,405</u>	94.40 %	<u>3,700,794</u>	<u>39,611</u>
Restricted Federal Resources				
Title I, Part A	175,752	4.44	173,891	1,861
Title II, Part A	<u>46,120</u>	<u>1.16</u>	<u>45,632</u>	<u>488</u>
Restricted Federal Resources Total	<u>221,872</u>	<u>5.60</u>	<u>219,523</u>	<u>2,349</u>
Total	<u>\$ 3,962,277</u>	<u>100.00 %</u>	<u>\$ 3,920,317</u>	<u>\$ 41,960</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2017

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	\$ 3,893,538		\$ 3,888,976	\$ 4,562
General Fund Reserve for Encumbrances at June 30, 2016	<u>29,145</u>		<u>23,744</u>	<u>5,401</u>
General Fund Contribution	<u>3,922,683</u>	<u>93.91 %</u>	<u>3,912,720</u>	<u>9,963</u>
Restricted Federal Resources				
Title I, Part A	200,382	4.80	199,873	509
Title II, Part A	<u>53,789</u>	<u>1.29</u>	<u>53,652</u>	<u>137</u>
Restricted Federal Resources Total	<u>254,171</u>	<u>6.09</u>	<u>253,525</u>	<u>646</u>
Total	<u>\$ 4,176,854</u>	<u>100.00 %</u>	<u>\$ 4,166,245</u>	<u>\$ 10,609</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2017

School: Dr. William Horton

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 5,630,005		\$ 5,618,841	\$ 11,164
General Fund Reserve for Encumbrances at June 30, 2016	26,443		26,443	-
General Fund Contribution	<u>5,656,448</u>	93.04 %	<u>5,645,284</u>	<u>11,164</u>
Restricted Federal Resources				
Title I, Part A	334,445	5.50	333,785	660
Title II, Part A	<u>88,507</u>	<u>1.46</u>	<u>88,332</u>	<u>175</u>
Restricted Federal Resources Total	<u>422,952</u>	<u>6.96</u>	<u>422,117</u>	<u>835</u>
Total	<u>\$ 6,079,400</u>	<u>100.00 %</u>	<u>\$ 6,067,401</u>	<u>\$ 11,999</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2017

School: Eagle Academy

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 2,610,748		\$ 2,601,780	\$ 8,968
General Fund Reserve for Encumbrances at June 30, 2016	8,092		8,092	-
General Fund Contribution	<u>2,618,840</u>	<u>97.03</u> %	<u>2,609,872</u>	<u>8,968</u>
Restricted Federal Resources				
Title I, Part A	60,637	2.25	60,429	208
Title II, Part A	<u>19,380</u>	<u>0.72</u>	<u>19,314</u>	<u>66</u>
Restricted Federal Resources Total	<u>80,017</u>	<u>2.97</u>	<u>79,743</u>	<u>274</u>
Total	<u>\$ 2,698,857</u>	<u>100.00</u> %	<u>\$ 2,689,615</u>	<u>\$ 9,242</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2017

School: East 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	\$ 16,982,552		\$ 16,912,291	\$ 70,261
General Fund Reserve for Encumbrances at June 30, 2016	<u>87,166</u>		<u>78,385</u>	<u>8,781</u>
General Fund Contribution	<u>17,069,718</u>	<u>96.20 %</u>	<u>16,990,676</u>	<u>79,042</u>
Restricted Federal Resources				
Title I, Part A	480,824	2.71	478,598	2,226
Title II, Part A	<u>193,494</u>	<u>1.09</u>	<u>192,598</u>	<u>896</u>
Restricted Federal Resources Total	<u>674,318</u>	<u>3.80</u>	<u>671,196</u>	<u>3,122</u>
Total	<u>\$ 17,744,036</u>	<u>100.00 %</u>	<u>\$ 17,661,872</u>	<u>\$ 82,164</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2017

School: Elliott Street

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 4,078,338		\$ 4,056,340	\$ 21,998
General Fund Reserve for Encumbrances at June 30, 2016	8,455		8,455	-
General Fund Contribution	<u>4,086,793</u>	<u>94.99</u> %	<u>4,064,795</u>	<u>21,998</u>
Restricted Federal Resources				
Title I, Part A	164,851	3.83	163,964	887
Title II, Part A	<u>50,887</u>	<u>1.18</u>	<u>50,613</u>	<u>274</u>
Restricted Federal Resources Total	<u>215,738</u>	<u>5.01</u>	<u>214,577</u>	<u>1,161</u>
Total	<u>\$ 4,302,531</u>	<u>100.00</u> %	<u>\$ 4,279,372</u>	<u>\$ 23,159</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2017

School: Fast Track Academy

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 2,071,066		\$ 2,054,735	\$ 16,331
General Fund Reserve for Encumbrances at June 30, 2016	167,439		158,987	8,452
General Fund Contribution	<u>2,238,505</u>	97.07 %	<u>2,213,722</u>	<u>24,783</u>
Restricted Federal Resources				
Title I, Part A	48,320	2.10	47,785	535
Title II, Part A	<u>19,173</u>	<u>0.83</u>	<u>18,961</u>	<u>212</u>
Restricted Federal Resources Total	<u>67,493</u>	<u>2.93</u>	<u>66,746</u>	<u>747</u>
Total	<u>\$ 2,305,998</u>	<u>100.00 %</u>	<u>\$ 2,280,468</u>	<u>\$ 25,530</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2017

School: First Avenue

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 7,820,568		\$ 7,812,388	\$ 8,180
General Fund Reserve for Encumbrances at June 30, 2016	13,766		13,766	-
General Fund Contribution	<u>7,834,334</u>	93.42 %	<u>7,826,154</u>	<u>8,180</u>
Restricted Federal Resources				
Title I, Part A	431,085	5.14	430,635	450
Title II, Part A	<u>120,533</u>	<u>1.44</u>	<u>120,407</u>	<u>126</u>
Restricted Federal Resources Total	<u>551,618</u>	<u>6.58</u>	<u>551,042</u>	<u>576</u>
Total	<u>\$ 8,385,952</u>	<u>100.00 %</u>	<u>\$ 8,377,196</u>	<u>\$ 8,756</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2017

School: Fourteenth Avenue

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 2,764,687		\$ 2,748,286	\$ 16,401
General Fund Reserve for Encumbrances at June 30, 2016	7,880		7,880	-
General Fund Contribution	<u>2,772,567</u>	<u>95.31</u> %	<u>2,756,166</u>	<u>16,401</u>
Restricted Federal Resources				
Title I, Part A	110,852	3.81	110,196	656
Title II, Part A	<u>25,494</u>	<u>0.88</u>	<u>25,343</u>	<u>151</u>
Restricted Federal Resources Total	<u>136,346</u>	<u>4.69</u>	<u>135,539</u>	<u>807</u>
Total	<u>\$ 2,908,913</u>	<u>100.00</u> %	<u>\$ 2,891,705</u>	<u>\$ 17,208</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2017

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	\$ 5,559,002		\$ 5,554,778	\$ 4,224
General Fund Reserve for Encumbrances at June 30, 2016	17,299		17,299	-
General Fund Contribution	<u>5,576,301</u>	<u>94.84 %</u>	<u>5,572,077</u>	<u>4,224</u>
Restricted Federal Resources				
Title I, Part A	240,649	4.09	240,467	182
Title II, Part A	<u>63,013</u>	<u>1.07</u>	<u>62,965</u>	<u>48</u>
Restricted Federal Resources Total	<u>303,662</u>	<u>5.16</u>	<u>303,432</u>	<u>230</u>
Total	<u>\$ 5,879,963</u>	<u>100.00 %</u>	<u>\$ 5,875,509</u>	<u>\$ 4,454</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2017

School: George Washington Carver

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	\$ 4,178,179		\$ 4,149,547	\$ 28,632
General Fund Reserve for Encumbrances at June 30, 2016	1,864		1,864	-
General Fund Contribution	<u>4,180,043</u>	94.40 %	<u>4,151,411</u>	<u>28,632</u>
Restricted Federal Resources				
Title I, Part A	192,332	4.34	191,015	1,317
Title II, Part A	<u>55,653</u>	<u>1.26</u>	<u>55,272</u>	<u>381</u>
Restricted Federal Resources Total	<u>247,985</u>	<u>5.60</u>	<u>246,287</u>	<u>1,698</u>
Total	<u>\$ 4,428,028</u>	<u>100.00 %</u>	<u>\$ 4,397,698</u>	<u>\$ 30,330</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2017

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 Reserve for Encumbrances at June 30, 2016	\$ 10,080		\$ 8,849	\$ 1,231
General Fund Contribution	10,080	100.00 %	8,849	1,231
Total	<u>\$ 10,080</u>	<u>100.00 %</u>	<u>\$ 8,849</u>	<u>\$ 1,231</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2017

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	\$ 3,166,862		\$ 3,159,878	\$ 6,984
General Fund Reserve for Encumbrances at June 30, 2016	4,429		4,429	-
General Fund Contribution	<u>3,171,291</u>	<u>95.57 %</u>	<u>3,164,307</u>	<u>6,984</u>
Restricted Federal Resources				
Title I, Part A	109,431	3.30	109,190	241
Title II, Part A	<u>37,517</u>	<u>1.13</u>	<u>37,434</u>	<u>83</u>
Restricted Federal Resources Total	<u>146,948</u>	<u>4.43</u>	<u>146,624</u>	<u>324</u>
Total	<u>\$ 3,318,239</u>	<u>100.00 %</u>	<u>\$ 3,310,931</u>	<u>\$ 7,308</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2017

School: American History High

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 5,031,996		\$ 5,011,415	\$ 20,581
General Fund Reserve for Encumbrances at June 30, 2016	27,844		27,844	-
General Fund Contribution	<u>5,059,840</u>	96.49 %	<u>5,039,259</u>	<u>20,581</u>
Restricted Federal Resources				
Title I, Part A	137,381	2.62	136,822	559
Title II, Part A	<u>46,741</u>	<u>0.89</u>	<u>46,551</u>	<u>190</u>
Restricted Federal Resources Total	<u>184,122</u>	<u>3.51</u>	<u>183,373</u>	<u>749</u>
Total	<u>\$ 5,243,962</u>	<u>100.00 %</u>	<u>\$ 5,222,632</u>	<u>\$ 21,330</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2017

School: Hawkins Street

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 5,688,798		\$ 5,672,529	\$ 16,269
General Fund Reserve for Encumbrances at June 30, 2016	7,433		7,433	-
General Fund Contribution	<u>5,696,231</u>	<u>94.28</u> %	<u>5,679,962</u>	<u>16,269</u>
Restricted Federal Resources				
Title I, Part A	272,867	4.52	272,088	779
Title II, Part A	<u>72,651</u>	<u>1.20</u>	<u>72,443</u>	<u>208</u>
Restricted Federal Resources Total	<u>345,518</u>	<u>5.72</u>	<u>344,531</u>	<u>987</u>
Total	<u>\$ 6,041,749</u>	<u>100.00</u> %	<u>\$ 6,024,493</u>	<u>\$ 17,256</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2017

School: Hawthorne 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	\$ 3,500,727		\$ 3,489,191	\$ 11,536
General Fund Reserve for Encumbrances at June 30, 2016	<u>15,109</u>		<u>15,109</u>	<u>-</u>
General Fund Contribution	<u>3,515,836</u>	<u>95.06 %</u>	<u>3,504,300</u>	<u>11,536</u>
Restricted Federal Resources				
Title I, Part A	145,432	3.93	144,955	477
Title II, Part A	<u>37,517</u>	<u>1.01</u>	<u>37,394</u>	<u>123</u>
Restricted Federal Resources Total	<u>182,949</u>	<u>4.94</u>	<u>182,349</u>	<u>600</u>
Total	<u>\$ 3,698,785</u>	<u>100.00 %</u>	<u>\$ 3,686,649</u>	<u>\$ 12,136</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2017

School: John F. Kennedy

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 5,112,590		\$ 5,106,384	\$ 6,206
General Fund Reserve for Encumbrances at June 30, 2016	7,701		7,701	-
General Fund Contribution	<u>5,120,291</u>	<u>98.28 %</u>	<u>5,114,085</u>	<u>6,206</u>
Restricted Federal Resources				
Title I, Part A	71,059	1.36	70,973	86
Title II, Part A	<u>18,759</u>	<u>0.36</u>	<u>18,736</u>	<u>23</u>
Restricted Federal Resources Total	<u>89,818</u>	<u>1.72</u>	<u>89,709</u>	<u>109</u>
Total	<u>\$ 5,210,109</u>	<u>100.00 %</u>	<u>\$ 5,203,794</u>	<u>\$ 6,315</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2017

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	\$ 6,879,368		\$ 6,871,795	\$ 7,573
General Fund Reserve for Encumbrances at June 30, 2016	<u>26,158</u>		<u>26,158</u>	<u>-</u>
General Fund Contribution	<u>6,905,526</u>	<u>92.04 %</u>	<u>6,897,953</u>	<u>7,573</u>
Restricted Federal Resources				
Title I, Part A	474,673	6.33	474,152	521
Title II, Part A	<u>122,397</u>	<u>1.63</u>	<u>122,263</u>	<u>134</u>
Restricted Federal Resources Total	<u>597,070</u>	<u>7.96</u>	<u>596,415</u>	<u>655</u>
Total	<u>\$ 7,502,596</u>	<u>100.00 %</u>	<u>\$ 7,494,368</u>	<u>\$ 8,228</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2017

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	\$ 3,565,143		\$ 3,561,727	\$ 3,416
General Fund Reserve for Encumbrances at June 30, 2016	4,488		3,993	495
General Fund Contribution	<u>3,569,631</u>	<u>94.96 %</u>	<u>3,565,720</u>	<u>3,911</u>
Restricted Federal Resources				
Title I, Part A	145,432	3.87	145,273	159
Title II, Part A	<u>44,047</u>	<u>1.17</u>	<u>43,999</u>	<u>48</u>
Restricted Federal Resources Total	<u>189,479</u>	<u>5.04</u>	<u>189,272</u>	<u>207</u>
Total	<u>\$ 3,759,110</u>	<u>100.00 %</u>	<u>\$ 3,754,992</u>	<u>\$ 4,118</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2017

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	\$ 3,659,888		\$ 3,644,456	\$ 15,432
General Fund Reserve for Encumbrances at June 30, 2016	8,883		8,883	-
General Fund Contribution	<u>3,668,771</u>	<u>95.19 %</u>	<u>3,653,339</u>	<u>15,432</u>
Restricted Federal Resources				
Title I, Part A	145,433	3.78	144,821	612
Title II, Part A	<u>39,797</u>	<u>1.03</u>	<u>39,630</u>	<u>167</u>
Restricted Federal Resources Total	<u>185,230</u>	<u>4.81</u>	<u>184,451</u>	<u>779</u>
Total	<u>\$ 3,854,001</u>	<u>100.00 %</u>	<u>\$ 3,837,790</u>	<u>\$ 16,211</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2017

School: Luis Munoz Marin (Broadway)

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	\$ 7,327,087		\$ 7,309,719	\$ 17,368
General Fund Reserve for Encumbrances at June 30, 2016	41,354		41,034	320
General Fund Contribution	<u>7,368,441</u>	<u>93.78 %</u>	<u>7,350,753</u>	<u>17,688</u>
Restricted Federal Resources				
Title I, Part A	387,027	4.93	386,098	929
Title II, Part A	<u>101,877</u>	<u>1.29</u>	<u>101,632</u>	<u>245</u>
Restricted Federal Resources Total	<u>488,904</u>	<u>6.22</u>	<u>487,730</u>	<u>1,174</u>
Total	<u>\$ 7,857,345</u>	<u>100.00 %</u>	<u>\$ 7,838,483</u>	<u>\$ 18,862</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2017

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	\$ 7,235,135		\$ 7,198,451	\$ 36,684
General Fund Reserve for Encumbrances at June 30, 2016	35,131		34,490	641
General Fund Contribution	<u>7,270,266</u>	<u>96.71 %</u>	<u>7,232,941</u>	<u>37,325</u>
Restricted Federal Resources				
Title I, Part A	181,895	2.42	180,961	934
Title II, Part A	<u>65,604</u>	<u>0.87</u>	<u>65,267</u>	<u>337</u>
Restricted Federal Resources Total	<u>247,499</u>	<u>3.29</u>	<u>246,228</u>	<u>1,271</u>
Total	<u>\$ 7,517,765</u>	<u>100.00 %</u>	<u>\$ 7,479,169</u>	<u>\$ 38,596</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2017

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	\$ 6,433,633		\$ 6,422,951	\$ 10,682
General Fund Reserve for Encumbrances at June 30, 2016	17,627		17,627	-
General Fund Contribution	<u>6,451,260</u>	93.46 %	<u>6,440,578</u>	<u>10,682</u>
Restricted Federal Resources				
Title I, Part A	360,972	5.23	360,374	598
Title II, Part A	<u>90,684</u>	<u>1.31</u>	<u>90,534</u>	<u>150</u>
Restricted Federal Resources Total	<u>451,656</u>	<u>6.54</u>	<u>450,908</u>	<u>748</u>
Total	<u>\$ 6,902,916</u>	<u>100.00 %</u>	<u>\$ 6,891,486</u>	<u>\$ 11,430</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2017

School: Miller Street

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 4,605,405		\$ 4,596,536	\$ 8,869
General Fund Reserve for Encumbrances at June 30, 2016	13,752		12,908	844
General Fund Contribution	<u>4,619,157</u>	<u>95.59</u> %	<u>4,609,444</u>	<u>9,713</u>
Restricted Federal Resources				
Title I, Part A	165,330	3.35	164,982	348
Title II, Part A	<u>51,405</u>	<u>1.06</u>	<u>51,297</u>	<u>108</u>
Restricted Federal Resources Total	<u>216,735</u>	<u>4.41</u>	<u>216,279</u>	<u>456</u>
Total	<u>\$ 4,835,892</u>	<u>100.00</u> %	<u>\$ 4,825,723</u>	<u>\$ 10,169</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2017

School: Mount Vernon

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 6,262,065		\$ 6,254,728	\$ 7,337
General Fund Reserve for Encumbrances at June 30, 2016	30,505		30,505	-
General Fund Contribution	<u>6,292,570</u>	<u>95.02 %</u>	<u>6,285,233</u>	<u>7,337</u>
Restricted Federal Resources				
Title I, Part A	251,546	3.80	251,253	293
Title II, Part A	<u>78,559</u>	<u>1.18</u>	<u>78,467</u>	<u>92</u>
Restricted Federal Resources Total	<u>330,105</u>	<u>4.98</u>	<u>329,720</u>	<u>385</u>
Total	<u>\$ 6,622,675</u>	<u>100.00 %</u>	<u>\$ 6,614,953</u>	<u>\$ 7,722</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2017

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	\$ 6,496,823		\$ 6,468,616	\$ 28,207
General Fund Reserve for Encumbrances at June 30, 2016	4,903		4,903	-
General Fund Contribution	<u>6,501,726</u>	<u>96.89 %</u>	<u>6,473,519</u>	<u>28,207</u>
Restricted Federal Resources				
Title I, Part A	153,001	2.28	152,337	664
Title II, Part A	<u>55,654</u>	<u>0.83</u>	<u>55,413</u>	<u>241</u>
Restricted Federal Resources Total	<u>208,655</u>	<u>3.11</u>	<u>207,750</u>	<u>905</u>
Total	<u>\$ 6,710,381</u>	<u>100.00 %</u>	<u>\$ 6,681,269</u>	<u>\$ 29,112</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2017

School: Newark Leadership 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	\$ 2,191,621		\$ 2,183,464	\$ 8,157
General Fund Reserve for Encumbrances at June 30, 2016	30,361		30,361	-
General Fund Contribution	<u>2,221,982</u>	98.01 %	<u>2,213,825</u>	<u>8,157</u>
Restricted Federal Resources				
Title I, Part A	32,213	1.42	32,095	118
Title II, Part A	<u>12,851</u>	<u>0.57</u>	<u>12,804</u>	<u>47</u>
Restricted Federal Resources Total	<u>45,064</u>	<u>1.99</u>	<u>44,899</u>	<u>165</u>
Total	<u>\$ 2,267,046</u>	<u>100.00 %</u>	<u>\$ 2,258,724</u>	<u>\$ 8,322</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2017

School: Newark Vocational 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	\$ 3,661,169		\$ 3,656,806	\$ 4,363
General Fund Reserve for Encumbrances at June 30, 2016	5,610		5,610	-
General Fund Contribution	<u>3,666,779</u>	<u>96.47 %</u>	<u>3,662,416</u>	<u>4,363</u>
Restricted Federal Resources				
Title I, Part A	100,417	2.64	100,298	119
Title II, Part A	<u>33,682</u>	<u>0.89</u>	<u>33,642</u>	<u>40</u>
Restricted Federal Resources Total	<u>134,099</u>	<u>3.53</u>	<u>133,940</u>	<u>159</u>
Total	<u>\$ 3,800,878</u>	<u>100.00 %</u>	<u>\$ 3,796,356</u>	<u>\$ 4,522</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2017

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	\$ 4,924,312		\$ 4,913,870	\$ 10,442
General Fund Reserve for Encumbrances at June 30, 2016	11,788		11,788	-
General Fund Contribution	<u>4,936,100</u>	<u>94.88 %</u>	<u>4,925,658</u>	<u>10,442</u>
Restricted Federal Resources				
Title I, Part A	206,069	3.96	205,633	436
Title II, Part A	<u>60,214</u>	<u>1.16</u>	<u>60,087</u>	<u>127</u>
Restricted Federal Resources Total	<u>266,283</u>	<u>5.12</u>	<u>265,720</u>	<u>563</u>
Total	<u>\$ 5,202,383</u>	<u>100.00 %</u>	<u>\$ 5,191,378</u>	<u>\$ 11,005</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2017

School: Oliver Street

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 7,087,126		\$ 7,068,136	\$ 18,990
General Fund Reserve for Encumbrances at June 30, 2016	80,628		77,085	3,543
General Fund Contribution	<u>7,167,754</u>	93.79 %	<u>7,145,221</u>	<u>22,533</u>
Restricted Federal Resources				
Title I, Part A	372,348	4.87	371,178	1,170
Title II, Part A	<u>102,499</u>	<u>1.34</u>	<u>102,177</u>	<u>322</u>
Restricted Federal Resources Total	<u>474,847</u>	<u>6.21</u>	<u>473,355</u>	<u>1,492</u>
Total	<u>\$ 7,642,601</u>	<u>100.00 %</u>	<u>\$ 7,618,576</u>	<u>\$ 24,025</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2017

School: New Park

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	\$ 6,034,105		\$ 6,013,166	\$ 20,939
General Fund Reserve for Encumbrances at June 30, 2016	22,236		21,816	420
General Fund Contribution	<u>6,056,341</u>	<u>93.07 %</u>	<u>6,034,982</u>	<u>21,359</u>
Restricted Federal Resources				
Title I, Part A	354,817	5.45	353,566	1,251
Title II, Part A	<u>96,281</u>	<u>1.48</u>	<u>95,941</u>	<u>340</u>
Restricted Federal Resources Total	<u>451,098</u>	<u>6.93</u>	<u>449,507</u>	<u>1,591</u>
Total	<u>\$ 6,507,439</u>	<u>100.00 %</u>	<u>\$ 6,484,489</u>	<u>\$ 22,950</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2017

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	\$ 5,750,199		\$ 5,730,408	\$ 19,791
General Fund Reserve for Encumbrances at June 30, 2016	40,728		31,685	9,043
General Fund Contribution	<u>5,790,927</u>	93.63 %	<u>5,762,093</u>	<u>28,834</u>
Restricted Federal Resources				
Title I, Part A	315,974	5.11	314,401	1,573
Title II, Part A	<u>77,936</u>	<u>1.26</u>	<u>77,548</u>	<u>388</u>
Restricted Federal Resources Total	<u>393,910</u>	<u>6.37</u>	<u>391,949</u>	<u>1,961</u>
Total	<u>\$ 6,184,837</u>	<u>100.00 %</u>	<u>\$ 6,154,042</u>	<u>\$ 30,795</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2017

School: Quitman Community

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	\$ 5,328,188		\$ 5,316,550	\$ 11,638
General Fund Reserve for Encumbrances at June 30, 2016	18,155		18,155	-
General Fund Contribution	<u>5,346,343</u>	<u>93.95 %</u>	<u>5,334,705</u>	<u>11,638</u>
Restricted Federal Resources				
Title I, Part A	275,707	4.85	275,107	600
Title II, Part A	<u>68,402</u>	<u>1.20</u>	<u>68,253</u>	<u>149</u>
Restricted Federal Resources Total	<u>344,109</u>	<u>6.05</u>	<u>343,360</u>	<u>749</u>
Total	<u>\$ 5,690,452</u>	<u>100.00 %</u>	<u>\$ 5,678,065</u>	<u>\$ 12,387</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2017

School: Rafael Hernandez

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	\$ 4,710,591		\$ 4,702,358	\$ 8,233
General Fund Reserve for Encumbrances at June 30, 2016	5,147		5,147	-
General Fund Contribution	<u>4,715,738</u>	<u>92.33 %</u>	<u>4,707,505</u>	<u>8,233</u>
Restricted Federal Resources				
Title I, Part A	312,178	6.11	311,633	545
Title II, Part A	<u>79,802</u>	<u>1.56</u>	<u>79,663</u>	<u>139</u>
Restricted Federal Resources Total	<u>391,980</u>	<u>7.67</u>	<u>391,296</u>	<u>684</u>
Total	<u>\$ 5,107,718</u>	<u>100.00 %</u>	<u>\$ 5,098,801</u>	<u>\$ 8,917</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2017

School: Ridge Street

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 5,753,536		\$ 5,747,696	\$ 5,840
General Fund Reserve for Encumbrances at June 30, 2016	5,731		5,731	-
General Fund Contribution	<u>5,759,267</u>	94.40 %	<u>5,753,427</u>	<u>5,840</u>
Restricted Federal Resources				
Title I, Part A	269,549	4.42	269,276	273
Title II, Part A	<u>72,340</u>	<u>1.18</u>	<u>72,267</u>	<u>73</u>
Restricted Federal Resources Total	<u>341,889</u>	<u>5.60</u>	<u>341,543</u>	<u>346</u>
Total	<u>\$ 6,101,156</u>	<u>100.00 %</u>	<u>\$ 6,094,970</u>	<u>\$ 6,186</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2017

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	\$ 4,193,773		\$ 4,169,495	\$ 24,278
General Fund Reserve for Encumbrances at June 30, 2016	3,586		3,586	-
General Fund Contribution	<u>4,197,359</u>	93.90 %	<u>4,173,081</u>	<u>24,278</u>
Restricted Federal Resources				
Title I, Part A	215,066	4.81	213,822	1,244
Title II, Part A	<u>57,623</u>	<u>1.29</u>	<u>57,290</u>	<u>333</u>
Restricted Federal Resources Total	<u>272,689</u>	<u>6.10</u>	<u>271,112</u>	<u>1,577</u>
Total	<u>\$ 4,470,048</u>	<u>100.00 %</u>	<u>\$ 4,444,193</u>	<u>\$ 25,855</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2017

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	\$ 9,182,166		\$ 9,158,782	\$ 23,384
General Fund Reserve for Encumbrances at June 30, 2016	11,723		11,723	-
General Fund Contribution	<u>9,193,889</u>	96.38 %	<u>9,170,505</u>	<u>23,384</u>
Restricted Federal Resources				
Title I, Part A	257,234	2.70	256,580	654
Title II, Part A	<u>87,782</u>	<u>0.92</u>	<u>87,559</u>	<u>223</u>
Restricted Federal Resources Total	<u>345,016</u>	<u>3.62</u>	<u>344,139</u>	<u>877</u>
Total	<u>\$ 9,538,905</u>	<u>100.00 %</u>	<u>\$ 9,514,644</u>	<u>\$ 24,261</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2017

School: South Seventeenth Street

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 4,339,217		\$ 4,318,675	\$ 20,542
General Fund Reserve for Encumbrances at June 30, 2016	11,152		11,152	-
General Fund Contribution	<u>4,350,369</u>	94.07 %	<u>4,329,827</u>	<u>20,542</u>
Restricted Federal Resources				
Title I, Part A	223,125	4.83	222,071	1,054
Title II, Part A	<u>50,783</u>	<u>1.10</u>	<u>50,543</u>	<u>240</u>
Restricted Federal Resources Total	<u>273,908</u>	<u>5.93</u>	<u>272,614</u>	<u>1,294</u>
Total	<u>\$ 4,624,277</u>	<u>100.00 %</u>	<u>\$ 4,602,441</u>	<u>\$ 21,836</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2017

School: South Street

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 4,712,702		\$ 4,703,097	\$ 9,605
General Fund Reserve for Encumbrances at June 30, 2016	11,398		11,398	-
General Fund Contribution	<u>4,724,100</u>	96.17 %	<u>4,714,495</u>	<u>9,605</u>
Restricted Federal Resources				
Title I, Part A	147,802	3.01	147,502	300
Title II, Part A	<u>40,419</u>	<u>0.82</u>	<u>40,337</u>	<u>82</u>
Restricted Federal Resources Total	<u>188,221</u>	<u>3.83</u>	<u>187,839</u>	<u>382</u>
Total	<u>\$ 4,912,321</u>	<u>100.00 %</u>	<u>\$ 4,902,334</u>	<u>\$ 9,987</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2017

School: Speedway 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	\$ 5,082,407		\$ 5,067,067	\$ 15,340
General Fund Reserve for Encumbrances at June 30, 2016	14,248		13,522	726
General Fund Contribution	<u>5,096,655</u>	<u>95.32 %</u>	<u>5,080,589</u>	<u>16,066</u>
Restricted Federal Resources				
Title I, Part A	192,804	3.61	192,196	608
Title II, Part A	<u>57,105</u>	<u>1.07</u>	<u>56,925</u>	<u>180</u>
Restricted Federal Resources Total	<u>249,909</u>	<u>4.68</u>	<u>249,121</u>	<u>788</u>
Total	<u>\$ 5,346,564</u>	<u>100.00 %</u>	<u>\$ 5,329,710</u>	<u>\$ 16,854</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2017

School: Sussex Avenue

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 3,490,751		\$ 3,454,976	\$ 35,775
General Fund Reserve for Encumbrances at June 30, 2016	30,399		30,399	-
General Fund Contribution	<u>3,521,150</u>	93.08 %	<u>3,485,375</u>	<u>35,775</u>
Restricted Federal Resources				
Title I, Part A	208,906	5.52	206,784	2,122
Title II, Part A	<u>53,063</u>	<u>1.40</u>	<u>52,524</u>	<u>539</u>
Restricted Federal Resources Total	<u>261,969</u>	<u>6.92</u>	<u>259,308</u>	<u>2,661</u>
Total	<u>\$ 3,783,119</u>	<u>100.00 %</u>	<u>\$ 3,744,683</u>	<u>\$ 38,436</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2017

School: Technology High

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 6,978,751		\$ 6,962,426	\$ 16,325
General Fund Reserve for Encumbrances at June 30, 2016	58,107		58,107	-
General Fund Contribution	<u>7,036,858</u>	95.72 %	<u>7,020,533</u>	<u>16,325</u>
Restricted Federal Resources				
Title I, Part A	251,549	3.42	250,965	584
Title II, Part A	<u>63,220</u>	0.86	<u>63,073</u>	<u>147</u>
Restricted Federal Resources Total	<u>314,769</u>	4.28	<u>314,038</u>	<u>731</u>
Total	<u>\$ 7,351,627</u>	100.00 %	<u>\$ 7,334,571</u>	<u>\$ 17,056</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2017

School: Thirteenth Avenue

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 5,758,144		\$ 5,747,419	\$ 10,725
General Fund Reserve for Encumbrances at June 30, 2016	12,618		12,618	-
General Fund Contribution	<u>5,770,762</u>	<u>93.69</u> %	<u>5,760,037</u>	<u>10,725</u>
Restricted Federal Resources				
Title I, Part A	309,341	5.03	308,766	575
Title II, Part A	<u>79,076</u>	<u>1.28</u>	<u>78,929</u>	<u>147</u>
Restricted Federal Resources Total	<u>388,417</u>	<u>6.31</u>	<u>387,695</u>	<u>722</u>
Total	<u>\$ 6,159,179</u>	<u>100.00</u> %	<u>\$ 6,147,732</u>	<u>\$ 11,447</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2017

School: University High

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 6,164,577		\$ 6,119,572	\$ 45,005
General Fund Reserve for Encumbrances at June 30, 2016	18,961		17,111	1,850
General Fund Contribution	<u>6,183,538</u>	96.54 %	<u>6,136,683</u>	<u>46,855</u>
Restricted Federal Resources				
Title I, Part A	166,278	2.60	165,018	1,260
Title II, Part A	<u>55,551</u>	0.86	<u>55,130</u>	<u>421</u>
Restricted Federal Resources Total	<u>221,829</u>	3.46	<u>220,148</u>	<u>1,681</u>
Total	<u>\$ 6,405,367</u>	100.00 %	<u>\$ 6,356,831</u>	<u>\$ 48,536</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2017

School: Weequahic High

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 4,832,049		\$ 4,795,911	\$ 36,138
General Fund Reserve for Encumbrances at June 30, 2016	40,561		35,408	5,153
General Fund Contribution	<u>4,872,610</u>	96.04 %	<u>4,831,319</u>	<u>41,291</u>
Restricted Federal Resources				
Title I, Part A	147,794	2.91	146,542	1,252
Title II, Part A	<u>53,374</u>	<u>1.05</u>	<u>52,922</u>	<u>452</u>
Restricted Federal Resources Total	<u>201,168</u>	<u>3.96</u>	<u>199,464</u>	<u>1,704</u>
Total	<u>\$ 5,073,778</u>	<u>100.00 %</u>	<u>\$ 5,030,783</u>	<u>\$ 42,995</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2017

School: Wilson Avenue

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 8,265,919		\$ 8,243,110	\$ 22,809
General Fund Reserve for Encumbrances at June 30, 2016	32,173		29,103	3,070
General Fund Contribution	<u>8,298,092</u>	<u>93.70 %</u>	<u>8,272,213</u>	<u>25,879</u>
Restricted Federal Resources				
Title I, Part A	438,197	4.95	436,830	1,367
Title II, Part A	<u>119,392</u>	<u>1.35</u>	<u>119,020</u>	<u>372</u>
Restricted Federal Resources Total	<u>557,589</u>	<u>6.30</u>	<u>555,850</u>	<u>1,739</u>
Total	<u>\$ 8,855,681</u>	<u>100.00 %</u>	<u>\$ 8,828,063</u>	<u>\$ 27,618</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2017

School: North Tenth 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	\$ 13,000	100.00 %	\$ 12,807	\$ 193
Total	<u>\$ 13,000</u>	<u>100.00 %</u>	<u>\$ 12,807</u>	<u>\$ 193</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2017

District-Wide Expense	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 8,392,594	\$ (293,174)	\$ 8,099,420	\$ 8,098,168	\$ 1,252
Grades 1-5	47,020,863	1,078,701	48,099,564	48,092,094	7,470
Grades 6-8	33,140,333	2,099,267	35,239,600	35,232,918	6,682
Grades 9-12	39,205,966	2,164,813	41,370,779	41,366,801	3,978
Undistributed Instruction:					
Other Salaries of Instruction	3,546,598	(20,402)	3,526,196	3,513,309	12,887
Purchased Technical Services	42,241	(33,201)	9,040	6,869	2,171
Other Purchased Services	38,371	(25,568)	12,803	4,310	8,493
General Supplies	4,602,914	(428,437)	4,174,477	3,808,697	365,780
Textbooks	517,936	(349,898)	168,038	166,204	1,834
Other Objects	472,378	(92,419)	379,959	315,940	64,019
Total Regular Programs	136,980,194	4,099,682	141,079,876	140,605,310	474,566
Instruction - Special Education:					
Cognitive - Mild:					
Salaries of Teachers	892,353	43,013	935,366	932,159	3,207
Other Salaries of Instruction	19,600	(13,110)	6,490	6,490	
General Supplies	2,075	(2,075)			
Textbooks	1,200	(1,200)			
Other Objects	480	(480)			
Total Cognitive - Mild	915,708	26,148	941,856	938,649	3,207
Cognitive - Moderate:					
Salaries of Teachers	200,895	32,714	233,609	233,190	419
Other Salaries of Instruction	2,800	881	3,681	3,681	
General Supplies	1,000	(1,000)			
Other Objects	2,500	(2,500)			
Total Cognitive - Moderate	207,195	30,095	237,290	236,871	419
Learning and/or Language Disabilities:					
Salaries of Teachers	8,109,185	(322,245)	7,786,940	7,771,077	15,863
Other Salaries of Instruction	593,473	6,616	600,089	598,143	1,946
Purchased Professional & Educational Services	17,278	(10,278)	7,000	7,000	
Other Purchased Services	10,000	(10,000)			
General Supplies	141,156	(53,186)	87,970	80,050	7,920
Textbooks	22,500	(21,066)	1,434	1,064	370
Other Objects	2,150	(2,150)			
Total Learning and/or Language Disabilities	8,895,742	(412,309)	8,483,433	8,457,334	26,099
Auditory Impairments:					
Salaries of Teachers	850,719	(57,260)	793,459	792,384	1,075
Other Salaries of Instruction	418,527	(12,264)	406,263	405,584	679
Purchased Professional & Educational Services	30,000	(12,400)	17,600	15,604	1,996
General Supplies	50,192	(35,963)	14,229	10,456	3,773
Textbooks	3,000	(3,000)			
Total Auditory Impairments	1,352,438	(120,887)	1,231,551	1,224,028	7,523
Behavioral Disabilities:					
Salaries of Teachers	2,547,640	(140,492)	2,407,148	2,400,055	7,093
Other Salaries of Instruction	548,830	(20,964)	527,866	523,980	3,886
General Supplies	19,337	(12,201)	7,136	4,239	2,897
Total Behavioral Disabilities	3,115,807	(173,657)	2,942,150	2,928,274	13,876

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2017

District-Wide	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Multiple Disabilities:					
Salaries of Teachers	\$ 2,800,843	\$ 550	\$ 2,801,393	\$ 2,795,334	\$ 6,059
Other Salaries of Instruction	716,821	53,411	770,232	768,436	1,796
General Supplies	59,007	(11,906)	47,101	44,218	2,883
Other Objects	480	(480)			
Total Multiple Disabilities	3,577,151	41,575	3,618,726	3,607,988	10,738
Resource Room/Resource Center:					
Salaries of Teachers	13,737,285	(764,014)	12,973,271	12,959,535	13,736
Other Salaries of Instruction	280,800	22,777	303,577	303,577	
General Supplies	140,077	(65,740)	74,337	59,569	14,768
Textbooks	3,570	(2,932)	638	638	
Other Objects	7,205	(4,356)	2,849		2,849
Total Resource Room/Resource Center	14,168,937	(814,265)	13,354,672	13,323,319	31,353
Autism:					
Salaries of Teachers	3,939,381	(71,449)	3,867,932	3,867,779	153
Other Salaries of Instruction	1,386,522	208,683	1,595,205	1,592,773	2,432
Purchased Professional & Educational Services	1,000	(1,000)			
General Supplies	50,309	(13,718)	36,591	34,181	2,410
Other Objects	600	(600)			
Total Autism	5,377,812	121,916	5,499,728	5,494,733	4,995
Total Special Education	37,610,790	(1,301,384)	36,309,406	36,211,196	98,210
Bilingual Education:					
Salaries of Teachers	16,460,185	(474,153)	15,986,032	15,977,524	8,508
Other Salaries of Instruction	968,821	(26,107)	942,714	939,323	3,391
Other Purchased Services	10,000	(10,000)			
General Supplies	106,261	(63,341)	42,920	42,920	
Textbooks	23,533	(13,913)	9,620	9,620	
Other Objects	6,850	(6,180)	670	670	
Total Bilingual Education	17,575,650	(593,694)	16,981,956	16,970,057	11,899
School Sponsored Co-curricular Activities:					
Salaries	1,029,318	(39,897)	989,421	989,292	129
Purchased Professional & Educational Services	23,725	(8,350)	15,375	15,375	
Purchased Services	10,000	(9,000)	1,000	542	458
Supplies and Materials	49,372	(22,559)	26,813	25,281	1,532
Other Objects	26,750	(3,750)	23,000	23,000	
Total School Sponsored Co-curricular Activities	1,139,165	(83,556)	1,055,609	1,053,490	2,119
School Sponsored Athletics:					
Salaries	2,167,043	149,855	2,316,898	2,316,138	760
Purchased Services (300-500 series)	11,412	(11,412)			
Supplies and Materials	375,035	(14,457)	360,578	329,541	31,037
Other Objects	163,654	5,912	169,566	164,566	5,000
Total School Sponsored Athletics	2,717,144	129,898	2,847,042	2,810,245	36,797
Before/After School Programs:					
Salaries of Teachers	1,515,070	(40,159)	1,474,911	1,473,896	1,015
Other Salaries for Instruction	216,901	(49,197)	167,704	167,694	10
Total Before/After School Programs	1,731,971	(89,356)	1,642,615	1,641,590	1,025
Alternative Education Programs - Instruction:					
Salaries of Teachers	410,854	(19,414)	391,440	390,584	856
Purchased Professional & Technical Services	465,000	(16,000)	449,000	449,000	
Purchased Services	207,080	(102,080)	105,000	105,000	
Supplies and Materials	3,973	(509)	3,464	3,464	
Total Alternative Education Programs - Instruction	1,086,907	(138,003)	948,904	948,048	856

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2017

District-Wide	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Alternative Education Programs - Support Services:					
Salaries	\$ 578,927	\$ 122,581	\$ 701,508	\$ 699,768	\$ 1,740
Salary of Family/Parent Liaison	51,359	596	51,955	51,955	
Purchased Services	12,082	(10,484)	1,598	1,598	
Other Objects	104	(55)	49	49	
Total Alternative Education Programs - Support Services	642,472	112,638	755,110	753,370	1,740
Other Supplemental/At-Risk Programs - Instruction:					
Salaries of Reading Specialists	463,323	14,167	477,490	476,484	1,006
Purchased Professional & Technical Services	646,356	(71,273)	575,083	548,090	26,993
Total Other Supplemental/At-Risk Programs - Instruction	1,109,679	(57,106)	1,052,573	1,024,574	27,999
Total Instruction	200,593,972	2,079,119	202,673,091	202,017,880	655,211
Attendance and Social Work Services:					
Salaries	3,160,912	353,257	3,514,169	3,498,984	15,185
Salaries of Family Liaisons/Comm Parent Inv. Specialists	1,869,356	13,049	1,882,405	1,882,405	
Purchased Professional and Technical Services	300	(300)			
Other Purchased Services	749	(749)			
Supplies and Materials	22,451	(14,046)	8,405	8,404	1
Other Objects	3,068	(2,782)	286	131	155
Total Attendance and Social Work Services	5,056,836	348,429	5,405,265	5,389,924	15,341
Health Services:					
Salaries	6,143,716	81,625	6,225,341	6,223,744	1,597
Other Salaries	151,014	(33,789)	117,225	117,225	
Other Purchased Services	659	(659)			
Supplies and Materials	75,684	(28,862)	46,822	43,744	3,078
Total Health Services	6,371,073	18,315	6,389,388	6,384,713	4,675
Guidance:					
Salaries of Other Professional Staff	5,580,586	218,800	5,799,386	5,791,902	7,484
Salaries of Secretarial and Clerical Assistants	50,302	4,174	54,476	53,905	571
Other Salaries	1,175,701	(178,928)	996,773	996,047	726
Purchased Professional - Educational Services	3,900	(3,900)			
Supplies and Materials	23,032	(7,707)	15,325	14,962	363
Other Objects	5,874	(3,221)	2,653	2,653	
Total Guidance	6,839,395	29,218	6,868,613	6,859,469	9,144
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	6,608,792	123,445	6,732,237	6,731,698	539
Salaries of Other Professional Staff	762,211	53,909	816,120	812,553	3,567
Salaries of Secretarial and Clerical Assistants	1,942,716	(74,158)	1,868,558	1,868,236	322
Other Salaries	789,432	(225,394)	564,038	559,999	4,039
Salaries of Facilitators, Math & Literacy Coaches	4,698,944	86,262	4,785,206	4,779,744	5,462
Purchased Professional - Education Services	101,893	12,138	114,031	111,805	2,226
Other Purchased Services	25,820	(17,375)	8,445	8,125	320
Supplies and Materials	73,592	(37,706)	35,886	35,564	322
Other Objects	160,825	(63,202)	97,623	76,432	21,191
Total Improvement of Instruction Services	15,164,225	(142,081)	15,022,144	14,984,156	37,988
Educational Media/Library Services:					
Salaries of Other Professional Staff	1,362,993	108,282	1,471,275	1,461,937	9,338
Purchased Professional and Technical Services	8,098	(4,987)	3,111	3,111	
Supplies and Materials	74,779	(16,302)	58,477	49,750	8,727
Other Objects	18,500	(2,380)	16,120	16,120	
Total Educational Media/Library Services	1,464,370	84,613	1,548,983	1,530,918	18,065

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2017

District-Wide	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Instructional Staff Training Services:					
Purchased Professional -Education Services	\$ 319,208	\$ (80,355)	\$ 238,853	\$ 201,273	\$ 37,580
Other Purchased Services	56,070	(23,544)	32,526	18,510	14,016
Supplies and Materials	39,891	(29,618)	10,273	8,533	1,740
Other Objects	12,121	(10,145)	1,976	1,976	
Total Instructional Staff Training Services	427,290	(143,662)	283,628	230,292	53,336
Support Services - School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	14,003,584	2,586,630	16,590,214	16,577,511	12,703
Salaries of Secretarial and Clerical Assistants	1,942,716	208,215	2,150,931	2,141,450	9,481
Other Salaries	7,351,890	1,105,263	7,457,153	7,454,777	2,376
Purchased Professional and Technical Services	6,959	(6,959)			
Other Purchased Services (400-500 series)	896,162	(171,175)	724,987	512,288	212,699
Supplies and Materials	444,112	(123,310)	320,802	289,289	31,513
Other Objects	379,103	(74,712)	304,391	233,603	70,788
Total Support Services - School Administration	25,024,526	2,523,952	27,548,478	27,208,918	339,560
Security:					
Salaries	7,659,418	(613,938)	7,045,480	7,044,090	1,390
General Supplies	46,543	(1,304)	45,239	43,980	1,259
Total Security	7,705,961	(615,242)	7,090,719	7,088,070	2,649
Student Transportation Services:					
Contracted Services -Transportation (Other than Between Home and School) - Vendors	647,474	(183,876)	463,598	374,933	88,665
Total Student Transportation Services	647,474	(183,876)	463,598	374,933	88,665
Unallocated Benefits:					
Health Benefits	64,429,992	18,216	64,448,208	64,448,208	
Total Unallocated Benefits	64,429,992	18,216	64,448,208	64,448,208	-
Total Undistributed Expenditures	133,131,142	1,937,882	135,069,024	134,499,601	569,423
Total Expenditures - Current Expense	333,725,114	4,017,001	337,742,115	336,517,481	1,224,634
Capital Outlay:					
Equipment:					
Regular Programs - Instruction:					
Grades 1-5	146,770	(37,690)	109,080	106,010	3,070
Grades 6-8	23,105	21,816	44,921	42,434	2,487
Grades 9-12	23,340	(3,646)	19,694	19,694	
Special Education - Instruction:					
Autism	3,000	(3,000)			
Undistributed Expenditures:					
Support Services - Instructional Staff	20,000	(20,000)			
School Administration	32,439	(24,139)	8,300	8,300	
Security:	16,860	(8,753)	8,107	7,139	968
Non-Instructional Equipment	120,172	(16,596)	103,576	100,802	2,774
Total Equipment and Capital outlay	385,686	(92,008)	293,678	284,379	9,299
Total Expenditures - School Based	334,110,800	3,924,993	338,035,793	336,801,860	1,233,933
Other Financing Sources:					
Transfers In	334,110,800	3,924,993	338,035,793	336,801,860	1,233,933
Total Other Financing Sources	334,110,800	3,924,993	338,035,793	336,801,860	1,233,933
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, 2017

School: Abington Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 323,188	\$ (84,413)	\$ 238,775	\$ 238,359	\$ 416
Grades 1- 5	1,457,108	30,041	1,487,149	1,487,149	
Grades 6-8	977,754	67,789	1,045,543	1,044,762	781
Undistributed Instruction:					
Other Salaries of Instruction	132,029	(3,184)	128,845	128,273	572
General Supplies	74,143	4,138	78,281	74,637	3,644
Textbooks	500	(82)	418		418
Other Objects	9,175	(4,443)	4,732	1,353	3,379
Total Regular Programs	2,973,897	9,846	2,983,743	2,974,533	9,210
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Other Salaries of Instruction	33,917	1,653	35,570	35,150	420
General Supplies	28,593	1,126	29,719	29,719	
Total Learning and/or Language Disabilities	62,510	2,779	65,289	64,869	420
Resource Room/Resource Center:					
Salaries of Teachers	359,444	(40,773)	318,671	318,524	147
Other Salaries of Instruction	5,600	3,803	9,403	9,403	
General Supplies	4,303	(3,170)	1,133	1,133	
Total Resource Room/Resource Center	369,347	(40,140)	329,207	329,060	147
Total Special Education	431,857	(37,361)	394,496	393,929	567
Bilingual Education:					
Salaries of Teachers	462,335	133,325	595,660	595,660	
Other Salaries of Instruction	11,200	3,317	14,517	14,517	
General Supplies	10,969	(10,103)	866	866	
Total Bilingual Education	484,504	126,539	611,043	611,043	-
School Sponsored Co-curricular Activities:					
Salaries	14,433	1,924	16,357	16,357	
Other Objects	3,250	(3,250)			
Total School Sponsored Co-curricular Activities	17,683	(1,326)	16,357	16,357	-
School Sponsored Athletics:					
Salaries	9,730		9,730	9,730	
Supplies and Materials	300	241	541	541	
Total School Sponsored Athletics	10,030	241	10,271	10,271	-
Before/After School Programs:					
Salaries of Teachers	49,852	(13,761)	36,091	36,091	
Other Salaries for Instruction	4,444	(469)	3,975	3,975	
Total Before/After School Programs	54,296	(14,230)	40,066	40,066	-
Total Instruction	3,972,267	83,709	4,055,976	4,046,199	9,777

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

Year ended June 30, 2017

School: Abington Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Attendance and Social Work Services:					
Salaries	\$ 81,200	\$ 4,030	\$ 85,230	\$ 84,520	\$ 710
Salaries of Family Liaisons/Comm Parent Inv. Specialists	34,441	174	34,615	34,615	
Supplies and Materials	500	(6)	494	494	
Other Objects	500	(232)	268	113	155
Total Attendance and Social Work Services	116,641	3,966	120,607	119,742	865
Health Services:					
Salaries	94,440	2,846	97,286	97,286	
Other Salaries	1,312	(2)	1,310	1,310	
Supplies and Materials	500	(58)	442	442	
Total Health Services	96,252	2,786	99,038	99,038	-
Guidance:					
Other Salaries	592	(592)			
Supplies and Materials	500	(412)	88	88	
Total Guidance	1,092	(1,004)	88	88	-
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	116,726	(981)	115,745	115,745	
Salaries of Secretarial and Clerical Assistants	52,172	(773)	51,399	51,399	
Salaries of Facilitators, Math & Literacy Coaches	215,441	(3,184)	212,257	212,257	
Other Objects	5,000	(50)	4,950	4,950	
Total Improvement of Instruction Services	389,339	(4,988)	384,351	384,351	-
Educational Media/Library Services:					
Purchased Professional and Technical Services	918	(918)			
Supplies and Materials	500	(84)	416	378	38
Total Educational Media/Library Services	1,418	(1,002)	416	378	38
Instructional Staff Training Services:					
Purchased Professional - Education Services	31,010	(17,024)	13,986	13,986	
Total Instructional Staff Training Services	31,010	(17,024)	13,986	13,986	-
Support Services - School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	250,847	43,579	294,426	294,197	229
Salaries of Secretarial and Clerical Assistants	52,172	7,806	59,978	59,978	
Other Salaries	114,369	14,610	128,979	128,886	93
Other Purchased Services (400-500 series)	12,743	3,654	16,397	15,263	1,134
Supplies and Materials	24,417	(3,036)	21,381	19,217	2,164
Other Objects	6,750	(217)	6,533	5,690	843
Total Support Services - School Administration	461,298	66,396	527,694	523,231	4,463
Security:					
Salaries	82,853	815	83,668	83,668	
Total Security	82,853	815	83,668	83,668	-
Student Transportation Services:					
Contracted Services - Transportation (Other than Between Home and School) - Vendors	11,463	(4,705)	6,758	6,758	
Total Student Transportation Services	11,463	(4,705)	6,758	6,758	-

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2017

School: Abington Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Unallocated Benefits:					
Health Benefits	\$ 1,293,336		\$ 1,293,336	\$ 1,293,336	
Total Unallocated Benefits	1,293,336	-	1,293,336	1,293,336	
Total Undistributed Expenditures	2,484,702	\$ 45,240	2,529,942	2,524,576	\$ 5,366
Total Expenditures - Current Expense	6,456,969	128,949	6,585,918	6,570,775	15,143
Capital Outlay:					
Equipment:					
Undistributed Expenditures:					
Non-Instructional Equipment	19,481	13,071	32,552	32,552	
Total Equipment	19,481	13,071	32,552	32,552	-
Total Expenditures - School Based	6,476,450	142,020	6,618,470	6,603,327	15,143
Other Financing Sources:					
Transfers In	6,476,450	142,020	6,618,470	6,603,327	15,143
Total Other Financing Sources	6,476,450	142,020	6,618,470	6,603,327	15,143
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, 2017

School: Ann Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 591,885	\$ (66,013)	\$ 525,872	\$ 525,872	
Grades 1-5	1,537,678	(124,977)	1,412,701	1,411,829	\$ 872
Grades 6-8	1,301,259	130,664	1,431,923	1,431,923	
Undistributed Instruction:					
Other Salaries of Instruction	230,988	4,372	235,360	235,360	
General Supplies	273,045	(43,979)	229,066	222,360	6,706
Textbooks		3,683	3,683	3,683	
Total Regular Programs	3,934,855	(96,250)	3,838,605	3,831,027	7,578
Instruction - Special Education:					
Resource Room/Resource Center:					
Salaries of Teachers	928,048	(41,595)	886,453	886,387	66
Other Salaries of Instruction	19,600	(9,212)	10,388	10,388	
Total Resource Room/Resource Center	947,648	(50,807)	896,841	896,775	66
Total Special Education	947,648	(50,807)	896,841	896,775	66
Bilingual Education:					
Salaries of Teachers	1,214,236	9,210	1,223,446	1,223,106	340
Other Salaries of Instruction	87,375	(11,228)	76,147	75,717	430
General Supplies	271	(9)	262	262	
Total Bilingual Education	1,301,882	(2,027)	1,299,855	1,299,085	770
School Sponsored Co-curricular Activities:					
Salaries	8,752	(2,333)	6,419	6,419	
Total School Sponsored Co-curricular Activities	8,752	(2,333)	6,419	6,419	-
Before/After School Programs:					
Salaries of Teachers	59,792	(57,757)	2,035	2,035	
Total Before/After School Programs	59,792	(57,757)	2,035	2,035	-
Other Supplemental/At-Risk Programs - Instruction:					
Salaries of Reading Specialists	165,271	9,904	175,175	174,980	195
Total Other Supplemental/At-Risk Programs - Instruction	165,271	9,904	175,175	174,980	195
Total Instruction	6,418,200	(199,270)	6,218,930	6,210,321	8,609
Attendance and Social Work Services:					
Salaries	98,157	2,219	100,376	99,666	710
Salaries of Family Liaisons/Comm Parent Inv. Specialists	42,630	314	42,944	42,944	
Supplies and Materials	800	(750)	50	50	
Total Attendance and Social Work Services	141,587	1,783	143,370	142,660	710
Health Services:					
Salaries	267,732	(13,435)	254,297	254,297	
Other Salaries	2,220	(436)	1,784	1,784	
Supplies and Materials	3,259	(3,249)	10	10	
Total Health Services	273,211	(17,120)	256,091	256,091	-
Guidance:					
Salaries of Other Professional Staff	104,727	872	105,599	104,889	710
Supplies and Materials	491	(45)	446	446	
Total Guidance	105,218	827	106,045	105,335	710
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	155,512	1,368	156,880	156,880	
Salaries of Secretarial and Clerical Assistants	43,765	(2,165)	41,600	41,600	
Salaries of Facilitators, Math & Literacy Coaches	250,640	(41,399)	209,241	209,241	
Other Objects	6,000	(6,000)			
Total Improvement of Instruction Services	455,917	(48,196)	407,721	407,721	-

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2017

School: Ann Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Educational Media/Library Services:					
Salaries of Other Professional Staff	\$ 106,148	\$ (13,853)	\$ 92,295	\$ 90,955	\$ 1,340
Supplies and Materials	3,061	(381)	2,680	2,680	
Total Educational Media/Library Services	109,209	(14,234)	94,975	93,635	1,340
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	304,131	57,393	361,524	361,257	267
Salaries of Secretarial and Clerical Assistants	43,765	(665)	43,100	43,100	
Other Salaries	168,371	(5,581)	162,790	162,790	
Other Purchased Services (400-500 series)	31,182	(6,584)	24,598	18,569	6,029
Supplies and Materials	7,500	(3,400)	4,100	2,263	1,837
Other Objects	3,000	(420)	2,580	2,580	
Total Support Services – School Administration	557,949	40,743	598,692	590,559	8,133
Security:					
Salaries	217,877	(42,489)	175,388	175,388	-
Total Security	217,877	(42,489)	175,388	175,388	-
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	2,577	-	2,577	2,577	-
Total Student Transportation Services	2,577	-	2,577	2,577	-
Unallocated Benefits:					
Health Benefits	1,985,544	-	1,985,544	1,985,544	-
Total Unallocated Benefits	1,985,544	-	1,985,544	1,985,544	-
Total Undistributed Expenditures	3,849,089	(78,686)	3,770,403	3,759,510	10,893
Total Expenditures - Current Expense	10,267,289	(277,956)	9,989,333	9,969,831	19,502
Capital Outlay:					
Equipment:					
Regular Programs - Instruction:					
Grades 1-5	-	9,950	9,950	9,950	-
Total Equipment	-	9,950	9,950	9,950	-
Total Expenditures - School Based	10,267,289	(268,006)	9,999,283	9,979,781	19,502
Other Financing Sources:					
Transfers In	10,267,289	(268,006)	9,999,283	9,979,781	19,502
Total Other Financing Sources	10,267,289	(268,006)	9,999,283	9,979,781	19,502
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, 2017

School: Arts High	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Grades 6-8	\$ 450,411	\$ 25,266	\$ 475,677	\$ 475,587	\$ 90
Grades 9-12	3,667,182	100,753	3,767,935	3,767,534	401
Undistributed Instruction:					
General Supplies	118,641	(9,642)	108,999	99,177	9,822
Textbooks	4,000	(836)	3,164	3,164	-
Total Regular Programs	4,240,234	115,541	4,355,775	4,345,462	10,313
Instruction - Special Education:					
Resource Room/Resource Center:					
Salaries of Teachers	153,774	2,230	156,004	156,004	-
Other Salaries of Instruction	2,800	(2,800)	-	-	-
Total Resource Room/Resource Center	156,574	(570)	156,004	156,004	-
Total Special Education	156,574	(570)	156,004	156,004	-
School Sponsored Co-curricular Activities:					
Salaries	52,933	6,332	59,265	59,265	-
Total School Sponsored Co-curricular Activities	52,933	6,332	59,265	59,265	-
School Sponsored Athletics:					
Salaries	72,438	(1,405)	71,033	71,033	-
Supplies and Materials	10,867	(2,778)	8,089	7,874	215
Other Objects	8,000	-	8,000	8,000	-
Total School Sponsored Athletics	91,305	(4,183)	87,122	86,907	215
Before/After School Programs:					
Salaries of Teachers	39,775	(11,777)	27,998	27,998	-
Total Before/After School Programs	39,775	(11,777)	27,998	27,998	-
Other Supplemental/At-Risk Programs - Instruction:					
Purchased Professional & Technical Services	28,528	(3,762)	24,766	22,366	2,400
Total Other Supplemental/At-Risk Programs - Instruction	28,528	(3,762)	24,766	22,366	2,400
Total Instruction	4,609,349	101,581	4,710,930	4,698,002	12,928
Health Services:					
Salaries	98,271	2,940	101,211	101,211	-
Other Salaries	2,960	(1,596)	1,364	1,364	-
Supplies and Materials	1,586	(102)	1,484	1,484	-
Total Health Services	102,817	1,242	104,059	104,059	-
Guidance:					
Salaries of Other Professional Staff	250,382	9,525	259,907	259,907	-
Total Guidance	250,382	9,525	259,907	259,907	-

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2017

School: Arts High	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	\$ 200,108	\$ 8,677	\$ 208,785	\$ 208,785	
Salaries of Secretarial and Clerical Assistants	80,455	(1,680)	78,775	78,775	
Total Improvement of Instruction Services	280,563	6,997	287,560	287,560	-
Educational Media/Library Services:					
Supplies and Materials	3,000	(44)	2,956	2,299	\$ 657
Total Educational Media/Library Services	3,000	(44)	2,956	2,299	657
Instructional Staff Training Services:					
Purchased Professional –Education Services		3,750	3,750	3,560	190
Total Instructional Staff Training Services	-	3,750	3,750	3,560	190
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	345,103	79,246	424,349	424,070	279
Salaries of Secretarial and Clerical Assistants	80,455	8,076	88,531	87,633	898
Other Salaries	273,344	11,681	285,025	285,025	
Other Purchased Services (400-500 series)	15,000		15,000		15,000
Supplies and Materials	38,509	(780)	37,729	32,618	5,111
Other Objects	15,231	(339)	14,892	10,493	4,399
Total Support Services – School Administration	767,642	97,884	865,526	839,839	25,687
Security:					
Salaries	174,607	(7,042)	167,565	167,565	
Total Security	174,607	(7,042)	167,565	167,565	-
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	19,050	(987)	18,063	14,389	3,674
Total Student Transportation Services	19,050	(987)	18,063	14,389	3,674
Unallocated Benefits:					
Health Benefits	1,366,200		1,366,200	1,366,200	
Total Unallocated Benefits	1,366,200	-	1,366,200	1,366,200	-
Total Undistributed Expenditures	2,964,261	111,325	3,075,586	3,045,378	30,208
Total Expenditures - Current Expense	7,573,610	212,906	7,786,516	7,743,380	43,136
Total Expenditures - School Based	7,573,610	212,906	7,786,516	7,743,380	43,136
Other Financing Sources:					
Transfers In	7,573,610	212,906	7,786,516	7,743,380	43,136
Total Other Financing Sources	7,573,610	212,906	7,786,516	7,743,380	43,136
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, 2017

School: Avon Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 283,395	\$ 48,136	\$ 331,531	\$ 331,048	\$ 483
Grades 1-5	1,252,742	134,189	1,386,931	1,386,035	896
Grades 6-8	1,269,703	(293,249)	976,454	975,893	561
Undistributed Instruction:					
Other Salaries of Instruction	97,122	(4,947)	92,175	92,175	
General Supplies	58,865	6,325	65,190	62,261	2,929
Other Objects	25,000	(15,418)	9,582	9,500	82
Total Regular Programs	2,986,827	(124,964)	2,861,863	2,856,912	4,951
Instruction - Special Education:					
Cognitive - Mild:					
Salaries of Teachers	110,138	42,144	152,282	152,153	129
Other Salaries of Instruction	2,800	750	3,550	3,550	
Total Cognitive - Mild	112,938	42,894	155,832	155,703	129
Resource Room/Resource Center:					
Salaries of Teachers	157,925	(31,372)	126,553	125,981	572
Other Salaries of Instruction	2,800	(2,800)			
Total Resource Room/Resource Center	160,725	(34,172)	126,553	125,981	572
Total Special Education	273,663	8,722	282,385	281,684	701
School Sponsored Co-curricular Activities:					
Salaries	8,487	861	9,348	9,348	
Total School Sponsored Co-curricular Activities	8,487	861	9,348	9,348	-
School Sponsored Athletics:					
Salaries	8,258	3,413	11,671	11,671	
Total School Sponsored Athletics	8,258	3,413	11,671	11,671	-
Before/After School Programs:					
Salaries of Teachers	34,077	(34,077)			
Other Salaries for Instruction	57,531	(57,531)			
Total Before/After School Programs	91,608	(91,608)	-	-	-
Total Instruction	3,368,843	(203,576)	3,165,267	3,159,615	5,652
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Specialists	30,450	(4,111)	26,339	26,339	
Total Attendance and Social Work Services	30,450	(4,111)	26,339	26,339	-
Health Services:					
Salaries	95,182	1,886	97,068	97,068	
Other Salaries	2,870	(1,549)	1,321	1,321	
Supplies and Materials	750	(750)			
Total Health Services	98,802	(413)	98,389	98,389	-

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2017

School: Avon Avenue

	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Guidance:					
Salaries of Other Professional Staff	\$ 93,405	\$ (12,149)	\$ 81,256	\$ 81,256	
Total Guidance	93,405	(12,149)	81,256	81,256	-
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	148,262	(4,644)	143,618	143,618	
Salaries of Secretarial and Clerical Assistants	26,002	(383)	25,619	25,619	
Other Salaries	7,000	(7,000)			
Other Objects	4,500	(2,575)	1,925	1,925	
Total Improvement of Instruction Services	185,764	(14,602)	171,162	171,162	-
Support Services -- School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	275,134	33,569	308,703	308,410	\$ 293
Salaries of Secretarial and Clerical Assistants	26,002	1,872	27,874	27,874	
Other Salaries	82,425	51,977	134,402	134,402	
Other Purchased Services (400-500 series)	17,902	(8,326)	9,576	7,403	2,173
Supplies and Materials	5,000	181	5,181	4,661	520
Total Support Services -- School Administration	406,463	79,273	485,736	482,750	2,986
Security:					
Salaries	124,622	(34,404)	90,218	90,218	
Total Security	124,622	(34,404)	90,218	90,218	-
Student Transportation Services:					
Contracted Services --Transportation (Other than Between Home and School) -- Vendors	27,668	(3,995)	23,673	21,706	1,967
Total Student Transportation Services	27,668	(3,995)	23,673	21,706	1,967
Unallocated Benefits:					
Health Benefits	983,664		983,664	983,664	
Total Unallocated Benefits	983,664	-	983,664	983,664	-
Total Undistributed Expenditures	1,950,838	9,599	1,960,437	1,955,484	4,953
Total Expenditures - Current Expense	5,319,681	(193,977)	5,125,704	5,115,099	10,605
Total Expenditures - School Based	5,319,681	(193,977)	5,125,704	5,115,099	10,605
Other Financing Sources:					
Transfers In	5,319,681	(193,977)	5,125,704	5,115,099	10,605
Total Other Financing Sources	5,319,681	(193,977)	5,125,704	5,115,099	10,605
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, 2017

School: Bard Early College

Expense

Current:

Instruction - regular programs:

Salaries of Teachers:

Grades 9-12

	\$ 1,488,435	\$	54,997	\$	1,543,432	\$	1,543,432
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Undistributed Instruction:

General Supplies

	51,500	(16,397)	35,103	34,740	\$	363
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Textbooks

	5,000	(1,764)	3,236	3,236		
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Other Objects

	1,907	(1,036)	871	261		610
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Total Regular Programs

	1,546,842	35,800	1,582,642	1,581,669		973
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Instruction - Special Education:

Resource Room/Resource Center:

Salaries of Teachers

	153,509	13,042	166,551	166,132		419
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Other Salaries of Instruction

	2,800	(2,800)				
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General Supplies

	1,000	(244)	756	602		154
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Total Resource Room/Resource Center

	157,309	9,998	167,307	166,734		573
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Total Special Education

	157,309	9,998	167,307	166,734		573
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School Sponsored Co-curricular Activities:

Salaries

	17,800	13,078	30,878	30,878		
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Total School Sponsored Co-curricular Activities

	18,800	12,078	30,878	30,878		-
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School Sponsored Athletics:

Salaries

	40,086	(6,088)	33,998	33,998		
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Supplies and Materials

	9,080	(2,130)	6,950	6,950		
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Total School Sponsored Athletics

	49,166	(8,218)	40,948	40,948		-
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Before/After School Programs:

Salaries of Teachers

	12,210	1,978	14,188	14,188		
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Total Before/After School Programs

	12,210	1,978	14,188	14,188		-
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Total Instruction

	1,784,327	51,636	1,835,963	1,834,417		1,546
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Attendance and Social Work Services:

Salaries

	178,263	7,645	185,908	185,908		
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Total Attendance and Social Work Services

	178,263	7,645	185,908	185,908		-
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Health Services:

Salaries

	91,350	1,811	93,161	93,161		
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Other Salaries

	962	(962)				
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Supplies and Materials

	2,301	(30)	2,271	2,271		
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Total Health Services

	94,613	819	95,432	95,432		-
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Improvement of Instruction Services:

Salaries of Supervisors of Instruction

	110,926	(149)	110,777	110,777		
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Salaries of Facilitators, Math & Literacy Coaches

		61,958	61,958	61,248		710
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Other Objects

	407	(164)	243	243		
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Total Improvement of Instruction Services

	111,333	61,645	172,978	172,268		710
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Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2017

School: Bard Early College	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Educational Media/Library Services:					
Salaries of Other Professional Staff	\$ 59,447	\$ 3,170	\$ 62,617	\$ 62,254	\$ 363
Supplies and Materials	2,100	(303)	1,797	1,797	
Total Educational Media/Library Services	61,547	2,867	64,414	64,051	363
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	237,798	42,964	280,762	280,169	593
Other Salaries	286,761	(85,443)	201,318	201,318	
Other Purchased Services (400-500 series)	14,478	9,474	23,952	12,181	11,771
Other Objects	288	994	1,282	1,282	
Total Support Services – School Administration	539,325	(32,011)	507,314	494,950	12,364
Security:					
Salaries	126,275	1,659	127,934	127,934	
Total Security	126,275	1,659	127,934	127,934	-
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	5,285	2,927	8,212	7,819	393
Total Student Transportation Services	5,285	2,927	8,212	7,819	393
Unallocated Benefits:					
Health Benefits	692,208		692,208	692,208	
Total Unallocated Benefits	692,208	-	692,208	692,208	-
Total Undistributed Expenditures	1,808,849	45,551	1,854,400	1,840,570	13,830
Total Expenditures - Current Expense	3,593,176	97,187	3,690,363	3,674,987	15,376
Capital Outlay:					
Equipment:					
Regular Programs - Instruction: Grades 9-12		3,585	3,585	3,585	
Total Equipment	-	3,585	3,585	3,585	-
Total Expenditures - School Based	3,593,176	100,772	3,693,948	3,678,572	15,376
Other Financing Sources:					
Transfers In	3,593,176	100,772	3,693,948	3,678,572	15,376
Total Other Financing Sources	3,593,176	100,772	3,693,948	3,678,572	15,376
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, 2017

School: Barringer Academy of the Arts and Humanities	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Grades 9-12	\$ 2,759,367	\$ 44,815	\$ 2,804,182	\$ 2,804,182	
Undistributed Instruction:					
General Supplies	127,516	(34,005)	93,511	84,645	\$ 8,866
Textbooks	7,710	(5,543)	2,167	2,167	
Other Objects	3,720	(2,413)	1,307	505	802
Total Regular Programs	2,898,313	2,854	2,901,167	2,891,499	9,668
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	166,931	39,827	206,758	206,322	436
Other Salaries of Instruction	139,384	(3,576)	135,808	135,048	760
Total Learning and/or Language Disabilities	306,315	36,251	342,566	341,370	1,196
Resource Room/Resource Center:					
Salaries of Teachers	404,609	(144,429)	260,180	260,180	
Other Salaries of Instruction	7,000	(7,000)			
Total Resource Room/Resource Center	411,609	(151,429)	260,180	260,180	-
Total Special Education	717,924	(115,178)	602,746	601,550	1,196
Bilingual Education:					
Salaries of Teachers	250,944	(148,206)	102,738	102,388	350
Other Salaries of Instruction	4,200	(4,200)			
Total Bilingual Education	255,144	(152,406)	102,738	102,388	350
School Sponsored Co-curricular Activities:					
Salaries	47,317	(32,047)	15,270	15,270	
Supplies and Materials	1,500	(1,500)			
Total School Sponsored Co-curricular Activities	48,817	(33,547)	15,270	15,270	-
School Sponsored Athletics:					
Salaries	80,324	37,042	117,366	117,366	
Supplies and Materials	10,595	(2,806)	7,789	7,654	135
Other Objects	10,000	(2,250)	7,750	2,750	5,000
Total School Sponsored Athletics	100,919	31,986	132,905	127,770	5,135
Before/After School Programs:					
Salaries of Teachers	12,136	(3,199)	8,937	8,900	37
Total Before/After School Programs	12,136	(3,199)	8,937	8,900	37
Other Supplemental/At-Risk Programs - Instruction:					
Purchased Professional & Technical Services	2,000	(1,800)	200		200
Total Other Supplemental/At-Risk Programs - Instruction	2,000	(1,800)	200	-	200
Total Instruction	4,035,253	(271,290)	3,763,963	3,747,377	16,586
Attendance and Social Work Services:					
Salaries	60,565	2,652	63,217	62,507	710
Salaries of Family Liaisons/Comm Parent Inv. Specialists	51,359	136	51,495	51,495	
Total Attendance and Social Work Services	111,924	2,788	114,712	114,002	710

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2017

School: Barringer Academy of the Arts and Humanities	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Health Services:					
Salaries	\$ 91,350	\$ 3,747	\$ 95,097	\$ 95,097	
Other Salaries	2,050	(2,050)			
Supplies and Materials	175	(3)	172	172	
Total Health Services	93,575	1,694	95,269	95,269	-
Guidance:					
Salaries of Other Professional Staff	189,028	130,450	319,478	319,476	\$ 2
Total Guidance	189,028	130,450	319,478	319,476	2
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	105,124	83,907	189,031	189,031	
Salaries of Secretarial and Clerical Assistants	50,257	(2,690)	47,567	47,567	
Other Salaries	110,051	(14,874)	95,177	94,875	302
Salaries of Facilitators, Math & Literacy Coaches		43,826	43,826	43,462	364
Total Improvement of Instruction Services	265,432	110,169	375,601	374,935	666
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	253,743	156,990	410,733	410,697	36
Salaries of Secretarial and Clerical Assistants	50,257	5,593	55,850	55,734	116
Other Salaries	319,814	(124,081)	195,733	195,733	
Other Purchased Services (400-500 series)	19,303	4,762	24,065	22,170	1,895
Supplies and Materials	10,937	(1,643)	9,294	9,294	
Other Objects	13,372	(2,021)	11,351	6,855	4,496
Total Support Services – School Administration	667,426	39,600	707,026	700,483	6,543
Security:					
Salaries	264,822	(43,469)	221,353	221,353	
Total Security	264,822	(43,469)	221,353	221,353	-
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	5,828	(1,535)	4,293	866	3,427
Total Student Transportation Services	5,828	(1,535)	4,293	866	3,427
Unallocated Benefits:					
Health Benefits	1,493,712		1,493,712	1,493,712	
Total Unallocated Benefits	1,493,712	-	1,493,712	1,493,712	-
Total Undistributed Expenditures	3,091,747	239,697	3,331,444	3,320,096	11,348
Total Expenditures - Current Expense	7,127,000	(31,593)	7,095,407	7,067,473	27,934
Capital Outlay:					
Equipment:					
Regular Programs - Instruction:					
Grades 9-12	2,400		2,400	2,400	
Total Equipment	2,400	-	2,400	2,400	-
Total Expenditures - School Based	7,129,400	(31,593)	7,097,807	7,069,873	27,934
Other Financing Sources:					
Transfers In	7,129,400	(31,593)	7,097,807	7,069,873	27,934
Total Other Financing Sources	7,129,400	(31,593)	7,097,807	7,069,873	27,934
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, 2017

School: Barringer STEAM Academy	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Grades 9-12	\$ 2,967,297	\$ 200,825	\$ 3,168,122	\$ 3,167,369	\$ 753
Undistributed Instruction:					
Purchased Technical Services	7,900	(7,900)			
General Supplies	122,169	8,706	130,875	100,589	30,286
Textbooks	11,000	(1,273)	9,727	9,727	
Other Objects	3,863	(224)	3,639	2,494	1,145
Total Regular Programs	3,112,229	200,134	3,312,363	3,280,179	32,184
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	473,226	4,678	477,904	477,071	833
Other Salaries of Instruction	142,879	(10,498)	132,381	131,991	390
General Supplies	3,909	(230)	3,679	3,679	
Total Learning and/or Language Disabilities	620,014	(6,050)	613,964	612,741	1,223
Behavioral Disabilities:					
Other Salaries of Instruction	32,188	1,209	33,397	33,397	
Total Behavioral Disabilities	32,188	1,209	33,397	33,397	-
Resource Room/Resource Center:					
Salaries of Teachers	269,932	(167,076)	102,856	102,146	710
Other Salaries of Instruction	5,600	(5,600)			
Total Resource Room/Resource Center	275,532	(172,676)	102,856	102,146	710
Total Special Education	927,734	(177,517)	750,217	748,284	1,933
Bilingual Education:					
Salaries of Teachers	562,072	(40,291)	521,781	521,781	
Other Salaries of Instruction	14,000	(13,740)	260	260	
General Supplies	3,622	(21)	3,601	3,601	
Total Bilingual Education	579,694	(54,052)	525,642	525,642	-
School Sponsored Co-curricular Activities:					
Salaries	55,767	(32,631)	23,136	23,136	
Supplies and Materials	5,000	(73)	4,927	4,927	
Total School Sponsored Co-curricular Activities	60,767	(32,704)	28,063	28,063	-
School Sponsored Athletics:					
Salaries	109,060	(13,272)	95,788	95,788	
Supplies and Materials	9,214	(245)	8,969	5,715	3,254
Other Objects	10,000		10,000	10,000	
Total School Sponsored Athletics	128,274	(13,517)	114,757	111,503	3,254
Before/After School Programs:					
Salaries of Teachers	46,768	5,019	51,787	51,679	108
Total Before/After School Programs	46,768	5,019	51,787	51,679	108

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2017

School: Barringer STEAM Academy	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Other Supplemental/At-Risk Programs - Instruction:					
Purchased Professional & Technical Services	\$ 15,000	\$ (14,100)	\$ 900		\$ 900
Total Other Supplemental/At-Risk Programs - Instruction	15,000	(14,100)	900	-	900
Total Instruction	4,870,466	(86,737)	4,783,729	\$ 4,745,350	38,379
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Specialists	30,450	1,338	31,788	31,788	-
Total Attendance and Social Work Services	30,450	1,338	31,788	31,788	-
Health Services:					
Salaries	91,350	3,568	94,918	94,918	
Supplies and Materials	1,361	(196)	1,165	710	455
Total Health Services	92,711	3,372	96,083	95,628	455
Guidance:					
Salaries of Other Professional Staff	270,356	(24,734)	245,622	245,622	
Other Salaries	194,830	47,649	242,479	242,479	
Supplies and Materials	5,126	(57)	5,069	5,069	
Total Guidance	470,312	22,858	493,170	493,170	-
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	246,136	26,003	272,139	272,139	
Salaries of Other Professional Staff	93,525	11,308	104,833	104,558	275
Salaries of Secretarial and Clerical Assistants	26,002	(1,586)	24,416	24,416	
Other Salaries	113,942	2,143	116,085	115,647	438
Salaries of Facilitators, Math & Literacy Coaches	57,932	2,083	60,015	59,305	710
Supplies and Materials	8,000	(9)	7,991	7,669	322
Total Improvement of Instruction Services	545,537	39,942	585,479	583,734	1,745
Educational Media/Library Services:					
Supplies and Materials	1	(1)	-	-	-
Total Educational Media/Library Services	1	(1)	-	-	-
Instructional Staff Training Services:					
Purchased Professional - Education Services	23,558	(7,258)	16,300	1,680	14,620
Supplies and Materials	2,800	(160)	2,640	2,090	550
Total Instructional Staff Training Services	26,358	(7,418)	18,940	3,770	15,170
Support Services - School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	373,008	105,588	478,596	478,039	557
Salaries of Secretarial and Clerical Assistants	26,002	4,502	30,504	30,476	28
Other Salaries	229,248	16,389	245,637	245,637	
Other Purchased Services (400-500 series)	11,163	(1,731)	9,432	9,432	
Supplies and Materials	17,500	(77)	17,423	16,062	1,361
Other Objects	11,032	(949)	10,083	9,949	134
Total Support Services - School Administration	667,953	123,722	791,675	789,595	2,080
Security:					
Salaries	268,597	944	269,541	269,541	
General Supplies	1,500	(145)	1,355	1,355	
Total Security	270,097	799	270,896	270,896	-

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2017

School: Barringer STEAM Academy	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Student Transportation Services:					
Contracted Services -Transportation (Other than Between Home and School) - Vendors	\$ 18,903	\$ (4,304)	\$ 14,599	\$ 12,103	\$ 2,496
Total Student Transportation Services	18,903	(4,304)	14,599	12,103	2,496
Unallocated Benefits:					
Health Benefits	1,766,952		1,766,952	1,766,952	
Total Unallocated Benefits	1,766,952	-	1,766,952	1,766,952	-
Total Undistributed Expenditures	3,889,274	180,308	4,069,582	4,047,636	21,946
Total Expenditures - Current Expense	8,759,740	93,571	8,853,311	8,792,986	60,325
Capital Outlay:					
Equipment:					
Undistributed Expenditures:					
Non-Instructional Equipment	5,000	(205)	4,795	4,795	
Total Equipment	5,000	(205)	4,795	4,795	-
Total Expenditures - School Based	8,764,740	93,366	8,858,106	8,797,781	60,325
Other Financing Sources:					
Transfers In	8,764,740	93,366	8,858,106	8,797,781	60,325
Total Other Financing Sources	8,764,740	93,366	8,858,106	8,797,781	60,325
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)					
Fund Balances, July 1					
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2017

School: Belmont Runyon	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 233,146	\$ (40,481)	\$ 192,665	\$ 192,455	\$ 210
Grades 1- 5	1,626,706	(144,607)	1,482,099	1,482,099	
Grades 6-8	440,127	9,344	449,471	449,127	344
Undistributed Instruction:					
Other Salaries of Instruction	101,175	3,011	104,186	104,186	
Other Purchased Services	500	(500)			
General Supplies	74,535	(5,370)	69,165	60,608	8,557
Textbooks	15,000	(15,000)			
Other Objects		2,725	2,725	580	2,145
Total Regular Programs	2,491,189	(190,878)	2,300,311	2,289,055	11,256
Instruction - Special Education:					
Learning and/or Language Disabilities:					
General Supplies	600	(1)	599	599	
Total Learning and/or Language Disabilities	600	(1)	599	599	-
Multiple Disabilities:					
Salaries of Teachers	160,642	3,238	163,880	163,176	704
Other Salaries of Instruction	1,400	5,911	7,311	7,311	
General Supplies	1,000	(3)	997	997	
Total Multiple Disabilities	163,042	9,146	172,188	171,484	704
Resource Room/Resource Center:					
Salaries of Teachers		102,566	102,566	102,081	485
General Supplies	1,000	(5)	995	971	24
Total Resource Room/Resource Center	1,000	102,561	103,561	103,052	509
Total Special Education	164,642	111,706	276,348	275,135	1,213
School Sponsored Co-curricular Activities:					
Salaries	14,933	68	15,001	15,001	
Total School Sponsored Co-curricular Activities	14,933	68	15,001	15,001	-
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	(2,100)	9,000	9,000	
Other Salaries for Instruction	3,145	(145)	3,000	3,000	
Total Before/After School Programs	14,245	(2,245)	12,000	12,000	-
Other Supplemental/At-Risk Programs - Instruction:					
Purchased Professional & Technical Services	-	265	265	-	265
Total Other Supplemental/At-Risk Programs - Instruction	-	265	265	-	265
Total Instruction	2,693,267	(81,084)	2,612,183	2,599,449	12,734

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

Year ended June 30, 2017

School: Belmont Runyon	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Attendance and Social Work Services:					
Salaries	\$ 99,119	\$ 955	\$ 100,074	\$ 99,364	\$ 710
Salaries of Family Liaisons/Comm Parent Inv. Specialists	30,450	8,200	38,650	38,650	
Total Attendance and Social Work Services	129,569	9,155	138,724	138,014	710
Health Services:					
Salaries	91,350	2,249	93,599	93,599	
Other Salaries	1,640	866	2,506	2,506	
Supplies and Materials	1,599	(220)	1,379	1,379	
Total Health Services	94,589	2,895	97,484	97,484	-
Guidance:					
Salaries of Other Professional Staff	56,977	24,959	81,936	81,936	
Total Guidance	56,977	24,959	81,936	81,936	-
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	100,775	(43,462)	57,313	57,313	
Salaries of Secretarial and Clerical Assistants	49,201	(2,218)	46,983	46,983	
Salaries of Facilitators, Math & Literacy Coaches	232,743	18,864	251,607	251,607	
Other Objects	3,000	(887)	2,113	2,113	
Total Improvement of Instruction Services	385,719	(27,703)	358,016	358,016	-
Educational Media/Library Services:					
Salaries of Other Professional Staff	96,495	2,092	98,587	98,528	59
Supplies and Materials	2,500	(10)	2,490	1,913	577
Total Educational Media/Library Services	98,995	2,082	101,077	100,441	636
Instructional Staff Training Services:					
Purchased Professional -- Education Services	10,375	(375)	10,000		10,000
Total Instructional Staff Training Services	10,375	(375)	10,000	-	10,000
Support Services -- School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	216,773	(24,192)	192,581	192,345	236
Salaries of Secretarial and Clerical Assistants	49,201	14,919	64,120	64,120	
Other Salaries	47,502	(3,042)	44,460	44,460	
Other Purchased Services (400-500 series)	3,500	(2,219)	1,281	500	781
Supplies and Materials	5,255	(1,341)	3,914	3,914	
Other Objects	2,990		2,990	2,990	
Total Support Services -- School Administration	325,221	(15,875)	309,346	308,329	1,017
Security:					
Salaries	89,349	699	90,048	90,048	
General Supplies	2,250	(65)	2,185	2,185	
Total Security	91,599	634	92,233	92,233	-
Student Transportation Services:					
Contracted Services -- Transportation (Other than Between Home and School) -- Vendors	3,897	2,219	6,116	1,981	4,135
Total Student Transportation Services	3,897	2,219	6,116	1,981	4,135

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2017

School: Belmont Runyon	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Unallocated Benefits:					
Health Benefits	\$ 910,800		\$ 910,800	\$ 910,800	
Total Unallocated Benefits	910,800	-	910,800	910,800	-
Total Undistributed Expenditures	2,107,741	\$ (2,009)	2,105,732	2,089,234	\$ 16,498
Total Expenditures - Current Expense	4,801,008	(83,093)	4,717,915	4,688,683	29,232
Total Expenditures - School Based	4,801,008	(83,093)	4,717,915	4,688,683	29,232
Other Financing Sources:					
Transfers In	4,801,008	(83,093)	4,717,915	4,688,683	29,232
Total Other Financing Sources	4,801,008	(83,093)	4,717,915	4,688,683	29,232
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, 2017

School: Branch Brook	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 63,463	\$ 1,851	\$ 65,314	\$ 65,314	
Grades 1- 5	484,571	33,250	517,821	517,821	
Undistributed Instruction:					
Other Salaries of Instruction	32,746	1,200	33,946	33,946	
General Supplies	34,632	(11,401)	23,231	21,836	\$ 1,395
Textbooks	5,000	(5,000)			
Other Objects		1,649	1,649	1,198	451
Total Regular Programs	620,412	21,549	641,961	640,115	1,846
Instruction - Special Education:					
Multiple Disabilities:					
Salaries of Teachers	106,875	2,691	109,566	109,146	420
Other Salaries of Instruction	2,800	9,299	12,099	12,099	
General Supplies	22,434	(2,087)	20,347	17,963	2,384
Total Multiple Disabilities	132,109	9,903	142,012	139,208	2,804
Resource Room/Resource Center:					
Salaries of Teachers	102,103	905	103,008	102,298	710
Other Salaries of Instruction	1,400	(1,400)			
General Supplies	7,600	(2,330)	5,270	4,894	376
Total Resource Room/Resource Center	111,103	(2,825)	108,278	107,192	1,086
Total Special Education	243,212	7,078	250,290	246,400	3,890
Before/After School Programs:					
Salaries of Teachers	15,540	1,665	17,205	17,205	
Total Before/After School Programs	15,540	1,665	17,205	17,205	-
Other Supplemental/At-Risk Programs - Instruction:					
Salaries of Reading Specialists	99,454	(16,153)	83,301	83,301	-
Total Other Supplemental/At-Risk Programs - Instruction	99,454	(16,153)	83,301	83,301	-
Total Instruction	978,618	14,139	992,757	987,021	5,736
Health Services:					
Salaries	94,440	2,844	97,284	97,284	
Other Salaries	820	490	1,310	1,310	
Supplies and Materials	1,000	(45)	955	311	644
Total Health Services	96,260	3,289	99,549	98,905	644
Improvement of Instruction Services:					
Other Objects	4,054	(25)	4,029	2,429	1,600
Total Improvement of Instruction Services	4,054	(25)	4,029	2,429	1,600
Support Services - School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	141,370	18,520	159,890	159,747	143
Other Salaries	43,966	60	44,026	44,026	
Other Purchased Services (400-500 series)		6,147	6,147		6,147
Other Objects	4,000	(4,000)			
Total Support Services - School Administration	189,336	20,727	210,063	203,773	6,290

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2017

School: Branch Brook	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Security:					
Salaries	\$ 87,444	\$ (4,155)	\$ 83,289	\$ 83,289	-
Total Security	87,444	(4,155)	83,289	83,289	-
Student Transportation Services:					
Contracted Services - Transportation (Other than Between Home and School) - Vendors		4,724	4,724	3,052	\$ 1,672
Total Student Transportation Services	-	4,724	4,724	3,052	1,672
Unallocated Benefits:					
Health Benefits	309,672		309,672	309,672	
Total Unallocated Benefits	309,672	-	309,672	309,672	-
Total Undistributed Expenditures	686,766	24,560	711,326	701,120	10,206
Total Expenditures - Current Expense	1,665,384	38,699	1,704,083	1,688,141	15,942
Total Expenditures - School Based	1,665,384	38,699	1,704,083	1,688,141	15,942
Other Financing Sources:					
Transfers In	1,665,384	38,699	1,704,083	1,688,141	15,942
Total Other Financing Sources	1,665,384	38,699	1,704,083	1,688,141	15,942
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, 2017

School: Bruce Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Grades 1- 5	\$ 153,308	\$ 23,658	\$ 176,966	\$ 176,373	\$ 593
Total Regular Programs	153,308	23,658	176,966	176,373	593
Instruction - Special Education:					
Auditory Impairments:					
Salaries of Teachers	548,592	(63,789)	484,803	483,855	948
Other Salaries of Instruction	279,340	(9,402)	269,938	269,679	259
Purchased Professional & Educational Services	30,000	(12,400)	17,600	15,604	1,996
General Supplies	49,192	(35,947)	13,245	9,472	3,773
Textbooks	3,000	(3,000)	-	-	-
Total Auditory Impairments	910,124	(124,538)	785,586	778,610	6,976
Multiple Disabilities:					
Salaries of Teachers	52,206	360	52,566	52,566	-
Other Salaries of Instruction	1,400	1,018	2,418	2,418	-
Total Multiple Disabilities	53,606	1,378	54,984	54,984	-
Resource Room/Resource Center:					
General Supplies	1,000	(1,000)	-	-	-
Total Resource Room/Resource Center	1,000	(1,000)	-	-	-
Total Special Education	964,730	(124,160)	840,570	833,594	6,976
Before/After School Programs:					
Salaries of Teachers	4,000	14,702	18,702	18,702	-
Total Before/After School Programs	4,000	14,702	18,702	18,702	-
Total Instruction	1,122,038	(85,800)	1,036,238	1,028,669	7,569
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Specialists	76,259	757	77,016	77,016	-
Total Attendance and Social Work Services	76,259	757	77,016	77,016	-
Health Services:					
Salaries	91,350	2,251	93,601	93,601	-
Supplies and Materials	500	(500)	-	-	-
Total Health Services	91,850	1,751	93,601	93,601	-
Improvement of Instruction Services:					
Salaries of Other Professional Staff	52,805	885	53,690	53,270	420
Salaries of Secretarial and Clerical Assistants	26,002	1,756	27,758	27,758	-
Other Objects	1,000	-	1,000	-	1,000
Total Improvement of Instruction Services	79,807	2,641	82,448	81,028	1,420

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2017

School: Bruce Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Support Services – School Administration:					
Salaries of Secretarial and Clerical Assistants	\$ 26,002	\$ 3,410	\$ 29,412	\$ 29,412	
Other Salaries	1,928	(1,928)			
Other Purchased Services (400-500 series)	3,704	(3,704)			
Supplies and Materials	20,000	(56)	19,944	19,940	\$ 4
Other Objects	1,500		1,500		1,500
Total Support Services – School Administration	53,134	(2,278)	50,856	49,352	1,504
Security:					
Salaries	39,914	(15,264)	24,650	24,650	
Total Security	39,914	(15,264)	24,650	24,650	-
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	5,021	(602)	4,419	621	3,798
Total Student Transportation Services	5,021	(602)	4,419	621	3,798
Unallocated Benefits:					
Health Benefits	491,832		491,832	491,832	
Total Unallocated Benefits	491,832	-	491,832	491,832	-
Total Undistributed Expenditures	837,817	(12,995)	824,822	818,100	6,722
Total Expenditures - Current Expense	1,959,855	(98,795)	1,861,060	1,846,769	14,291
Total Expenditures - School Based	1,959,855	(98,795)	1,861,060	1,846,769	14,291
Other Financing Sources:					
Transfers In	1,959,855	(98,795)	1,861,060	1,846,769	14,291
Total Other Financing Sources	1,959,855	(98,795)	1,861,060	1,846,769	14,291
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)					
Fund Balances, July 1					
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2017

School: Camden Street

Expense

Current:

Instruction - regular programs:

Salaries of Teachers:

Kindergarten

\$ 170,765 \$ 4,277 \$ 175,042 \$ 175,042

Grades 1- 5

1,050,038 21,036 1,071,074 1,070,225 \$ 849

Grades 6-8

557,655 50,999 608,654 608,026 628

Undistributed Instruction:

Other Salaries of Instruction

65,492 (4,351) 61,141 61,141

General Supplies

79,278 (4,693) 74,585 61,970 12,615

Other Objects

2,957 (2,357) 600 600

Total Regular Programs

1,926,185 64,911 1,991,096 1,977,004 14,092

Instruction - Special Education:

Cognitive - Mild:

Salaries of Teachers

54,669 2,048 56,717 56,017 700

Other Salaries of Instruction

1,400 1,540 2,940 2,940

General Supplies

1,275 (1,275)

Total Cognitive - Mild

57,344 2,313 59,657 58,957 700

Learning and/or Language Disabilities:

Salaries of Teachers

405,532 (3,957) 401,575 401,082 493

Other Salaries of Instruction

7,000 (3,358) 3,642 3,642

General Supplies

324 (324)

Total Learning and/or Language Disabilities

412,856 (7,639) 405,217 404,724 493

Behavioral Disabilities:

Salaries of Teachers

55,713 8,211 63,924 63,215 709

Other Salaries of Instruction

170,517 (2,872) 167,645 167,018 627

General Supplies

1,250 (1,250)

Total Behavioral Disabilities

227,480 4,089 231,569 230,233 1,336

Multiple Disabilities:

Salaries of Teachers

52,206 1,768 53,974 53,265 709

Other Salaries of Instruction

69,234 2,614 71,848 71,420 428

General Supplies

920 (920)

Total Multiple Disabilities

122,360 3,462 125,822 124,685 1,137

Resource Room/Resource Center:

Salaries of Teachers

438,971 1,460 440,431 439,753 678

Other Salaries of Instruction

11,200 (7,238) 3,962 3,962

General Supplies

1,000 (1,000)

Total Resource Room/Resource Center

451,171 (6,778) 444,393 443,715 678

Autism:

Salaries of Teachers

271,355 18,043 289,398 289,398

Other Salaries of Instruction

201,733 31,352 233,085 233,085

General Supplies

3,200 (3,200)

Total Autism

476,288 46,195 522,483 522,483 -

Total Special Education

1,747,499 41,642 1,789,141 1,784,797 4,344

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2017

School: Camden Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Bilingual Education:					
Salaries of Teachers	\$ 246,860	\$ 12,205	\$ 259,065	\$ 259,065	
Other Salaries of Instruction	5,600	(1,084)	4,516	4,516	
General Supplies	1,001	(1,001)			
Total Bilingual Education	253,461	10,120	263,581	263,581	-
School Sponsored Co-curricular Activities:					
Salaries	9,636	1,049	10,685	10,685	
Supplies and Materials	2,000	(2,000)			
Total School Sponsored Co-curricular Activities	11,636	(951)	10,685	10,685	-
School Sponsored Athletics:					
Salaries	8,258		8,258	8,258	
Supplies and Materials	6,000	(6,000)			
Total School Sponsored Athletics	14,258	(6,000)	8,258	8,258	-
Before/After School Programs:					
Salaries of Teachers	9,990	(9,990)			
Total Before/After School Programs	9,990	(9,990)	-	-	-
Total Instruction	3,963,029	99,732	4,062,761	4,044,325	\$ 18,436
Attendance and Social Work Services:					
Salaries	64,457	(1,567)	62,890	62,526	364
Salaries of Family Liaisons/Comrn Parent Inv. Specialists	45,675	344	46,019	46,019	
Total Attendance and Social Work Services	110,132	(1,223)	108,909	108,545	364
Health Services:					
Salaries	95,182	2,344	97,526	97,526	
Other Salaries	1,448	(127)	1,321	1,321	
Supplies and Materials	1,216	(1,216)			
Total Health Services	97,846	1,001	98,847	98,847	-
Guidance:					
Salaries of Other Professional Staff	86,300	(2,497)	83,803	83,093	710
Supplies and Materials	378	(378)			
Total Guidance	86,678	(2,875)	83,803	83,093	710
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	48,937	23	48,960	48,960	
Salaries of Secretarial and Clerical Assistants	50,008	302	50,310	50,310	
Other Objects	3,000	(3,000)			
Total Improvement of Instruction Services	101,945	(2,675)	99,270	99,270	-
Instructional Staff Training Services:					
Purchased Professional -Education Services		3,750	3,750	3,750	
Total Instructional Staff Training Services	-	3,750	3,750	3,750	-

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2017

School: Camden Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	\$ 183,058	\$ 29,068	\$ 212,126	\$ 212,051	\$ 75
Salaries of Secretarial and Clerical Assistants	50,008	4,658	54,666	54,666	
Other Salaries	104,074	(6,312)	97,762	97,698	64
Other Purchased Services (400-500 series)	22,000	(3,488)	18,512	10,481	8,031
Supplies and Materials	4,000	(4,000)			
Other Objects	11,359	3,907	15,266	6,090	9,176
Total Support Services – School Administration	374,499	23,833	398,332	380,986	17,346
Security:					
Salaries	135,074	1,925	136,999	136,999	
Total Security	135,074	1,925	136,999	136,999	-
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	33,965	(23,469)	10,496	8,611	1,885
Total Student Transportation Services	33,965	(23,469)	10,496	8,611	1,885
Unallocated Benefits:					
Health Benefits	1,366,200		1,366,200	1,366,200	
Total Unallocated Benefits	1,366,200	-	1,366,200	1,366,200	-
Total Undistributed Expenditures	2,306,339	267	2,306,606	2,286,301	20,305
Total Expenditures - Current Expense	6,269,368	99,999	6,369,367	6,330,626	38,741
Capital Outlay:					
Equipment:					
Undistributed Expenditures:					
School Administration		3,500	3,500	3,500	
Total Equipment	-	3,500	3,500	3,500	-
Total Expenditures - School Based	6,269,368	103,499	6,372,867	6,334,126	38,741
Other Financing Sources:					
Transfers In	6,269,368	103,499	6,372,867	6,334,126	38,741
Total Other Financing Sources	6,269,368	103,499	6,372,867	6,334,126	38,741
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, 2017

School: Central High	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Grades 9-12	\$ 4,141,953	\$ 155,831	\$ 4,297,784	\$ 4,297,689	\$ 95
Undistributed Instruction:					
Other Purchased Services	9,012	(4,543)	4,469	3,810	659
General Supplies	80,021	(28,399)	51,622	45,604	6,018
Textbooks	38,215	(23,200)	15,015	15,015	
Total Regular Programs	4,269,201	99,689	4,368,890	4,362,118	6,772
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	456,539	22,451	478,990	478,941	49
Other Salaries of Instruction	26,320	(26,320)			
Total Learning and/or Language Disabilities	482,859	(3,869)	478,990	478,941	49
Behavioral Disabilities:					
Salaries of Teachers	225,839	(7,225)	218,614	218,531	83
Other Salaries of Instruction	4,200	(4,200)			
Total Behavioral Disabilities	230,039	(11,425)	218,614	218,531	83
Resource Room/Resource Center:					
Salaries of Teachers	585,423	(38,216)	547,207	547,207	
Other Salaries of Instruction	11,200	(11,200)			
Total Resource Room/Resource Center	596,623	(49,416)	547,207	547,207	-
Autism:					
Salaries of Teachers	218,460	13,152	231,612	231,612	
Other Salaries of Instruction	167,427	91,874	259,301	259,301	
General Supplies	7,000	(4,476)	2,524	1,613	911
Total Autism	392,887	100,550	493,437	492,526	911
Total Special Education	1,702,408	35,840	1,738,248	1,737,205	1,043
Bilingual Education:					
Salaries of Teachers	267,839	5,859	273,698	273,698	
Other Salaries of Instruction	4,200	(4,200)			
Total Bilingual Education	272,039	1,659	273,698	273,698	-
School Sponsored Co-curricular Activities:					
Salaries	68,080	(51,463)	16,617	16,528	89
Total School Sponsored Co-curricular Activities	68,080	(51,463)	16,617	16,528	89
School Sponsored Athletics:					
Salaries	201,143	155,106	356,249	355,574	675
Supplies and Materials	20,000	(103)	19,897	19,897	
Other Objects	20,000		20,000	20,000	
Total School Sponsored Athletics	241,143	155,003	396,146	395,471	675
Before/After School Programs:					
Salaries of Teachers	45,980	29,910	75,890	75,890	
Total Before/After School Programs	45,980	29,910	75,890	75,890	-

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2017

School: Central High	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Alternative Education Programs - Instruction:					
Purchased Services	\$ 2,080	\$ (2,080)			
Total Alternative Education Programs - Instruction	2,080	(2,080)	-	-	-
Other Supplemental/At-Risk Programs - Instruction:					
Purchased Professional & Technical Services	14,200	21,324	\$ 35,524	\$ 35,524	
Total Other Supplemental/At-Risk Programs - Instruction	14,200	21,324	35,524	35,524	-
Total Instruction	6,615,131	289,882	6,905,013	6,896,434	\$ 8,579
Attendance and Social Work Services:					
Salaries	97,063	2,300	99,363	99,363	
Total Attendance and Social Work Services	97,063	2,300	99,363	99,363	-
Health Services:					
Salaries	188,880	1,194	190,074	190,074	
Other Salaries	784	7,831	8,615	8,615	
Supplies and Materials	887	(600)	287	287	
Total Health Services	190,551	8,425	198,976	198,976	-
Guidance:					
Salaries of Other Professional Staff	469,896	6,352	476,248	476,227	21
Other Salaries	96,616	(1,190)	95,426	94,716	710
Total Guidance	566,512	5,162	571,674	570,943	731
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	423,405	(47,866)	375,539	375,539	
Salaries of Other Professional Staff	93,525	11,308	104,833	104,558	275
Salaries of Secretarial and Clerical Assistants	100,440	1,887	102,327	102,327	
Other Salaries	58,146	2,261	60,407	59,697	710
Total Improvement of Instruction Services	675,516	(32,410)	643,106	642,121	985
Educational Media/Library Services:					
Salaries of Other Professional Staff	86,300	3,926	90,226	89,516	710
Supplies and Materials	4,910	(73)	4,837	4,763	74
Total Educational Media/Library Services	91,210	3,853	95,063	94,279	784
Instructional Staff Training Services:					
Purchased Professional - Education Services	10,000		10,000	10,000	
Total Instructional Staff Training Services	10,000	-	10,000	10,000	-
Support Services - School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	550,277	92,046	642,323	641,815	508
Salaries of Secretarial and Clerical Assistants	100,440	5,185	105,625	105,227	398
Other Salaries	173,839	70,967	244,806	244,806	
Other Purchased Services (400-500 series)	19,500	(5,674)	13,826	12,913	913
Supplies and Materials	2,000	(2,000)			
Other Objects	4,725	10,916	15,641	13,681	1,960
Total Support Services - School Administration	850,781	171,440	1,022,221	1,018,442	3,779
Security:					
Salaries	281,165	39	281,204	281,204	
Total Security	281,165	39	281,204	281,204	-
Student Transportation Services:					
Contracted Services - Transportation (Other than Between Home and School) - Vendors	20,737	(8,846)	11,891	4,422	7,469
Total Student Transportation Services	20,737	(8,846)	11,891	4,422	7,469

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2017

	Original Budget	Transfers	Final Budget	Actual	Final to Actual
School: Central High					
Unallocated Benefits:					
Health Benefits	\$ 2,167,704		\$ 2,167,704	\$ 2,167,704	
Total Unallocated Benefits	2,167,704		2,167,704	2,167,704	
Total Undistributed Expenditures	4,951,239	\$ 149,963	5,101,202	5,087,454	\$ 13,748
Total Expenditures - Current Expense	11,566,370	439,845	12,006,215	11,983,888	22,327
 Capital Outlay:					
Equipment:					
Regular Programs - Instruction:					
Grades 9-12	13,700	(13,700)			
Undistributed Expenditures:					
Security:	2,760	4,379	7,139	7,139	
Total Equipment	16,460	(9,321)	7,139	7,139	-
Total Expenditures - School Based	11,582,830	430,524	12,013,354	11,991,027	22,327
 Other Financing Sources:					
Transfers In	11,582,830	430,524	12,013,354	11,991,027	22,327
Total Other Financing Sources	11,582,830	430,524	12,013,354	11,991,027	22,327
 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, 2017

School: Chancellor Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 135,067	\$ 4,401	\$ 139,468	\$ 139,468	
Grades 1-5	1,423,870	50,032	1,473,902	1,473,902	
Grades 6-8	353,988	120,999	474,987	474,987	
Undistributed Instruction:					
Other Salaries of Instruction	96,278	5,698	101,976	101,976	
General Supplies	154,812	(8,509)	146,303	136,298	\$ 10,005
Other Objects	9,928	1,111	11,039	1,705	9,334
Total Regular Programs	2,173,943	173,732	2,347,675	2,328,336	19,339
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	541,206	16,556	557,762	557,467	295
Other Salaries of Instruction	11,200	(8,825)	2,375	2,375	
General Supplies	1,800	(28)	1,772	494	1,278
Total Learning and/or Language Disabilities	554,206	7,703	561,909	560,336	1,573
Multiple Disabilities:					
Salaries of Teachers	54,669	2,058	56,727	56,017	710
Other Salaries of Instruction	1,400	759	2,159	2,159	
Total Multiple Disabilities	56,069	2,817	58,886	58,176	710
Resource Room/Resource Center:					
Salaries of Teachers	51,777	(11,404)	40,373	40,373	
Other Salaries of Instruction	1,400	3,199	4,599	4,599	
General Supplies	905		905	375	530
Total Resource Room/Resource Center	54,082	(8,205)	45,877	45,347	530
Total Special Education	664,357	2,315	666,672	663,859	2,813
School Sponsored Co-curricular Activities:					
Salaries	12,054	3,552	15,606	15,606	
Total School Sponsored Co-curricular Activities	12,054	3,552	15,606	15,606	-
School Sponsored Athletics:					
Salaries	11,810	(3,552)	8,258	8,258	
Total School Sponsored Athletics	11,810	(3,552)	8,258	8,258	-
Total Instruction	2,862,164	176,047	3,038,211	3,016,059	22,152
Attendance and Social Work Services:					
Salaries	103,554	(16,402)	87,152	86,905	247
Salaries of Family Liaisons/Comm Parent Inv. Specialists	42,630	(7,630)	35,000	35,000	
Total Attendance and Social Work Services	146,184	(24,032)	122,152	121,905	247
Health Services:					
Salaries	93,405	27,800	121,205	121,205	
Supplies and Materials	500	(4)	496	366	130
Total Health Services	93,905	27,796	121,701	121,571	130

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2017

School: Chancellor Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	\$ 100,775	\$ (9,524)	\$ 91,251	\$ 91,251	
Salaries of Facilitators, Math & Literacy Coaches	103,554	50,747	154,301	154,301	
Other Objects	4,000		4,000	605	\$ 3,395
Total Improvement of Instruction Services	208,329	41,223	249,552	246,157	3,395
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	227,647	11,320	238,967	238,518	449
Other Salaries	287,825	(31,397)	256,428	256,426	2
Other Purchased Services (400-500 series)	12,874	(7,344)	5,530	3,121	2,409
Supplies and Materials	1,500	(8)	1,492	1,492	
Other Objects	1,770	(370)	1,400	700	700
Total Support Services – School Administration	531,616	(27,799)	503,817	500,257	3,560
Security:					
Salaries	89,349	(450)	88,899	88,899	
Total Security	89,349	(450)	88,899	88,899	-
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	10,511	(1,481)	9,030	6,753	2,277
Total Student Transportation Services	10,511	(1,481)	9,030	6,753	2,277
Unallocated Benefits:					
Health Benefits	1,056,528		1,056,528	1,056,528	
Total Unallocated Benefits	1,056,528	-	1,056,528	1,056,528	-
Total Undistributed Expenditures	2,136,422	15,257	2,151,679	2,142,070	9,609
Total Expenditures - Current Expense	4,998,586	191,304	5,189,890	5,158,129	31,761
Total Expenditures - School Based	4,998,586	191,304	5,189,890	5,158,129	31,761
Other Financing Sources:					
Transfers In	4,998,586	191,304	5,189,890	5,158,129	31,761
Total Other Financing Sources	4,998,586	191,304	5,189,890	5,158,129	31,761
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, 2017

School: Cleveland Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 126,400	\$ 13,851	\$ 140,251	\$ 140,251	
Grades 1- 5	1,348,674	(27,642)	1,321,032	1,321,032	
Grades 6-8	166,451	34,105	200,556	200,556	
Undistributed Instruction:					
Other Salaries of Instruction	66,841	3,094	69,935	69,935	
Purchased Technical Services	7,500	(7,500)			
Other Purchased Services	10,000	(2,166)	7,834		\$ 7,834
General Supplies	63,449	(16,569)	46,880	16,438	30,442
Textbooks	5,000	(5,000)			
Other Objects	7,637	(2,478)	5,159	5,129	30
Total Regular Programs	1,801,952	(10,305)	1,791,647	1,753,341	38,306
Instruction - Special Education:					
Cognitive - Mild:					
Salaries of Teachers	215,682	(6,445)	209,237	208,604	633
Other Salaries of Instruction	4,200	(4,200)			
General Supplies	400	(400)			
Textbooks	1,200	(1,200)			
Other Objects	480	(480)			
Total Cognitive - Mild	221,962	(12,725)	209,237	208,604	633
Learning and/or Language Disabilities:					
Salaries of Teachers	103,524	(39,134)	64,390	64,097	293
Other Salaries of Instruction	2,660	13,559	16,219	16,219	
General Supplies	400	(400)			
Textbooks	4,200	(4,200)			
Other Objects	800	(800)			
Total Learning and/or Language Disabilities	111,584	(30,975)	80,609	80,316	293
Resource Room/Resource Center:					
Salaries of Teachers	132,594	22,678	155,272	154,562	710
Other Salaries of Instruction	2,800	(2,800)			
General Supplies	400	(400)			
Total Resource Room/Resource Center	135,794	19,478	155,272	154,562	710
Total Special Education	469,340	(24,222)	445,118	443,482	1,636
School Sponsored Co-curricular Activities:					
Supplies and Materials	880	(880)			
Total School Sponsored Co-curricular Activities	880	(880)			
School Sponsored Athletics:					
Salaries	9,730	(1,793)	7,937	7,937	
Purchased Services (300-500 series)	10,000	(10,000)			
Total School Sponsored Athletics	19,730	(11,793)	7,937	7,937	-
Before/After School Programs:					
Salaries of Teachers	20,900	81,426	102,326	102,326	
Other Salaries for Instruction	5,040	1,764	6,804	6,804	
Total Before/After School Programs	25,940	83,190	109,130	109,130	-
Total Instruction	2,317,842	35,990	2,353,832	2,313,890	39,942

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2017

School: Cleveland Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Attendance and Social Work Services:					
Salaries	\$ 97,063	\$ 2,335	\$ 99,398	\$ 99,363	\$ 35
Salaries of Family Liaisons/Comm Parent Inv. Specialists	30,450	175	30,625	30,625	
Supplies and Materials	1,200	(1,200)			
Other Objects	1,600	(1,600)			
Total Attendance and Social Work Services	130,313	(290)	130,023	129,988	35
Health Services:					
Salaries	91,350	2,251	93,601	93,601	
Other Salaries	3,280	(2,012)	1,268	1,268	
Supplies and Materials	1,864	(1,484)	380	118	262
Total Health Services	96,494	(1,245)	95,249	94,987	262
Guidance:					
Salaries of Other Professional Staff	77,140	2,697	79,837	79,473	364
Supplies and Materials	300	(300)			
Total Guidance	77,440	2,397	79,837	79,473	364
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	53,288	(43)	53,245	53,245	
Salaries of Secretarial and Clerical Assistants	50,089	(3,077)	47,012	47,012	
Other Salaries	123,000	(115,509)	7,491	7,491	
Salaries of Facilitators, Math & Literacy Coaches		5,000	5,000	5,000	
Supplies and Materials	4,125	(4,125)			
Other Objects	3,070	(3,070)			
Total Improvement of Instruction Services	233,572	(120,824)	112,748	112,748	-
Instructional Staff Training Services:					
Purchased Professional - Education Services	2,500	(2,500)			
Supplies and Materials	1,500	(1,500)			
Total Instructional Staff Training Services	4,000	(4,000)	-	-	-
Support Services - School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	191,034	28,122	219,156	219,052	104
Salaries of Secretarial and Clerical Assistants	50,089	5,263	55,352	55,352	
Other Salaries	2,020	(2,020)			
Purchased Professional and Technical Services	2,400	(2,400)			
Other Purchased Services (400-500 series)	1,200	(1,200)			
Supplies and Materials	7,221	(7,200)	21	21	
Other Objects	6,430	(5,835)	595	595	
Total Support Services - School Administration	260,394	14,730	275,124	275,020	104
Security:					
Salaries	125,307	914	126,221	126,221	
General Supplies	300	(300)			
Total Security	125,607	614	126,221	126,221	-
Student Transportation Services:					
Contracted Services - Transportation (Other than Between Home and School) - Vendors	12,865	(7,878)	4,987	4,702	285
Total Student Transportation Services	12,865	(7,878)	4,987	4,702	285
Unallocated Benefits:					
Health Benefits	783,288		783,288	783,288	
Total Unallocated Benefits	783,288		783,288	783,288	
Total Undistributed Expenditures	1,723,973	(116,496)	1,607,477	1,606,427	1,050
Total Expenditures - Current Expense	4,041,815	(80,506)	3,961,309	3,920,317	40,992

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2017

School: Cleveland Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Capital Outlay:					
Equipment:					
Undistributed Expenditures:					
Security:	\$ 1,000	\$ (32)	\$ 968		\$ 968
Total Equipment	1,000	(32)	968	-	968
Total Expenditures - School Based	4,042,815	(80,538)	3,962,277	\$ 3,920,317	41,960
Other Financing Sources:					
Transfers In	4,042,815	(80,538)	3,962,277	3,920,317	41,960
Total Other Financing Sources	4,042,815	(80,538)	3,962,277	3,920,317	41,960
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, 2017

School: Dr. E. Alma Flagg

	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 125,838	\$ 28,252	\$ 154,090	\$ 154,090	
Grades 1- 5	1,014,783	(24,991)	989,792	989,792	
Grades 6-8	419,847	208,885	628,732	628,732	
Undistributed Instruction:					
Other Salaries of Instruction	32,908	(4,342)	28,566	28,566	
General Supplies	2,055	23,838	25,893	24,798	\$ 1,095
Total Regular Programs	1,595,431	231,642	1,827,073	1,825,978	1,095
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	67,531	(67,531)			
Other Salaries of Instruction	1,400	(1,400)			
Other Purchased Services	10,000	(10,000)			
Total Learning and/or Language Disabilities	78,931	(78,931)	-	-	-
Resource Room/Resource Center:					
Salaries of Teachers	116,513	4,633	121,146	121,146	
Other Salaries of Instruction	2,800	(2,800)			
Total Resource Room/Resource Center	119,313	1,833	121,146	121,146	-
Total Special Education	198,244	(77,098)	121,146	121,146	-
Bilingual Education:					
Salaries of Teachers	537,366	(210,970)	326,396	326,396	
Other Salaries of Instruction	42,875	(10,007)	32,868	32,868	
Other Purchased Services	10,000	(10,000)			
General Supplies	9,482	(5,764)	3,718	3,718	
Textbooks	9,392	(7,513)	1,879	1,879	
Total Bilingual Education	609,115	(244,254)	364,861	364,861	-
School Sponsored Co-curricular Activities:					
Salaries	801	9,095	9,896	9,896	
Total School Sponsored Co-curricular Activities	801	9,095	9,896	9,896	-
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		16,000	16,000	16,000	
Total Before/After School Programs	-	16,000	16,000	16,000	-
Total Instruction	2,411,849	(64,933)	2,346,916	2,345,821	1,095
Attendance and Social Work Services:					
Salaries		98,857	98,857	98,154	703
Salaries of Family Liaisons/Comm Parent Inv. Specialists	36,291	267	36,558	36,558	
Total Attendance and Social Work Services	36,291	99,124	135,415	134,712	703

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2017

School: Dr. E. Alma Flag	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Health Services:					
Salaries	\$ 98,271	\$ 2,746	\$ 101,017	\$ 101,017	
Other Salaries	984	380	1,364	1,364	
Supplies and Materials	600	(111)	489	456	\$ 33
Total Health Services	99,855	3,015	102,870	102,837	33
Guidance:					
Salaries of Other Professional Staff	102,103	(102,032)	71		71
Total Guidance	102,103	(102,032)	71	-	71
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	47,487	49,004	96,491	96,491	
Salaries of Facilitators, Math & Literacy Coaches	72,065	11,368	83,433	83,433	
Total Improvement of Instruction Services	119,552	60,372	179,924	179,924	-
Instructional Staff Training Services:					
Purchased Professional --Education Services		9,750	9,750	9,150	600
Total Instructional Staff Training Services	-	9,750	9,750	9,150	600
Support Services -- School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	181,608	77,678	259,286	259,254	32
Other Salaries	197,948	(75,878)	122,070	122,049	21
Other Purchased Services (400-500 series)	41,397	(33,603)	7,794	2,406	5,388
Supplies and Materials	468		468	468	
Other Objects	1,323	1,995	3,318	2,094	1,224
Total Support Services -- School Administration	422,744	(29,808)	392,936	386,271	6,665
Security:					
Salaries	88,179	(38,143)	50,036	50,036	
Total Security	88,179	(38,143)	50,036	50,036	-
Student Transportation Services:					
Contracted Services --Transportation (Other than Between Home and School) -- Vendors	17,799	(6,669)	11,130	9,688	1,442
Total Student Transportation Services	17,799	(6,669)	11,130	9,688	1,442

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2017

School: Dr. E. Alma Flagg	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Unallocated Benefits:					
Health Benefits	\$ 947,232		\$ 947,232	\$ 947,232	
Total Unallocated Benefits	947,232		947,232	947,232	
Total Undistributed Expenditures	1,833,755	\$ (4,391)	1,829,364	1,819,850	\$ 9,514
Total Expenditures - Current Expense	4,245,604	(69,324)	4,176,280	4,165,671	10,609
Capital Outlay:					
Equipment:					
Undistributed Expenditures:					
Non-Instructional Equipment	10,000	(9,426)	574	574	
Total Equipment	10,000	(9,426)	574	574	-
Total Expenditures - School Based	4,255,604	(78,750)	4,176,854	4,166,245	10,609
Other Financing Sources:					
Transfers In	4,255,604	(78,750)	4,176,854	4,166,245	10,609
Total Other Financing Sources	4,255,604	(78,750)	4,176,854	4,166,245	10,609
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, 2017

School: Dr. William Horton

	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 253,970	\$ (28,395)	\$ 225,575	\$ 225,575	
Grades 1-5	1,353,613	(3,161)	1,350,452	1,350,452	
Grades 6-8	1,005,771	98,973	1,104,744	1,104,744	
Undistributed Instruction:					
Other Salaries of Instruction	101,316	4,680	105,996	105,359	\$ 637
General Supplies	71,878	(16,007)	55,871	55,247	624
Textbooks	20,818	(20,818)			
Other Objects	8,000	(2,345)	5,655	5,255	400
Total Regular Programs	2,815,366	32,927	2,848,293	2,846,632	1,661
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	98,271	(74,924)	23,347	22,768	579
Other Salaries of Instruction	1,400	(1,400)			
General Supplies	15,000	(4,593)	10,407	6,245	4,162
Textbooks	4,000	(4,000)			
Total Learning and/or Language Disabilities	118,671	(84,917)	33,754	29,013	4,741
Behavioral Disabilities:					
Salaries of Teachers	124,996	(12,477)	112,519	112,519	
Other Salaries of Instruction	2,800	(2,141)	659	659	
Total Behavioral Disabilities	127,796	(14,618)	113,178	113,178	-
Resource Room/Resource Center:					
Salaries of Teachers	359,088	(71,627)	287,461	287,461	
Other Salaries of Instruction	7,000	(6,880)	120	120	
General Supplies	25,000	(25,000)			
Total Resource Room/Resource Center	391,088	(103,507)	287,581	287,581	-
Total Special Education	637,555	(203,042)	434,513	429,772	4,741
Bilingual Education:					
Salaries of Teachers	510,743	(12,952)	497,791	497,762	29
Other Salaries of Instruction	43,388	26,050	69,438	69,438	
General Supplies	8,040	(8,040)			
Textbooks	3,500	(3,500)			
Total Bilingual Education	565,671	1,558	567,229	567,200	29
School Sponsored Co-curricular Activities:					
Salaries	4,093	14,272	18,365	18,365	
Total School Sponsored Co-curricular Activities	4,093	14,272	18,365	18,365	-
School Sponsored Athletics:					
Salaries	8,258	(8,258)			
Total School Sponsored Athletics	8,258	(8,258)	-	-	-
Total Instruction	4,030,943	(162,543)	3,868,400	3,861,969	6,431

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2017

School: Dr. William Horton	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Attendance and Social Work Services:					
Salaries	\$ 99,119	\$ 455	\$ 99,574	\$ 98,867	\$ 707
Salaries of Family Liaisons/Comm Parent Inv. Specialists	30,450	151	30,601	30,601	
Supplies and Materials	200	(200)			
Total Attendance and Social Work Services	129,769	406	130,175	129,468	707
Health Services:					
Salaries	91,350	2,251	93,601	93,601	
Other Salaries	1,476	(1,047)	429	429	
Supplies and Materials	1,556	(359)	1,197	1,197	
Total Health Services	94,382	845	95,227	95,227	-
Guidance:					
Salaries of Other Professional Staff	94,440	2,294	96,734	96,734	
Supplies and Materials	185	(127)	58	58	
Total Guidance	94,625	2,167	96,792	96,792	-
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	142,461	13,658	156,119	156,119	
Salaries of Secretarial and Clerical Assistants	24,087	(11,785)	12,302	12,302	
Purchased Professional --Education Services	30,293	(30,293)			
Supplies and Materials	50,215	(32,000)	18,215	18,215	
Other Objects	5,925	(4,412)	1,513	1,513	
Total Improvement of Instruction Services	252,981	(64,832)	188,149	188,149	-
Instructional Staff Training Services:					
Purchased Professional --Education Services	30,000	(30,000)			
Total Instructional Staff Training Services	30,000	(30,000)	-	-	-
Support Services -- School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	258,459	10,019	268,478	268,478	
Salaries of Secretarial and Clerical Assistants	24,087	(5,502)	18,585	18,585	
Other Salaries	115,203	19,382	134,585	134,563	22
Supplies and Materials	11,876	(1,687)	10,189	10,153	36
Other Objects	4,490	(4,193)	297	297	
Total Support Services -- School Administration	414,115	18,019	432,134	432,076	58
Security:					
Salaries	75,912	1,071	76,983	76,983	
Total Security	75,912	1,071	76,983	76,983	-
Student Transportation Services:					
Contracted Services --Transportation (Other than Between Home and School) -- Vendors	7,000	(2,570)	4,430	2,697	1,733
Total Student Transportation Services	7,000	(2,570)	4,430	2,697	1,733

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2017

School: Dr. William Horton	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Unallocated Benefits:					
Health Benefits	\$ 1,184,040		\$ 1,184,040	\$ 1,184,040	
Total Unallocated Benefits	1,184,040		1,184,040	1,184,040	
Total Undistributed Expenditures	2,282,824	\$ (74,894)	2,207,930	2,205,432	\$ 2,498
Total Expenditures - Current Expense	6,313,767	(237,437)	6,076,330	6,067,401	8,929
Capital Outlay:					
Equipment:					
Regular Programs - Instruction:					
Grades 1-5	43,150	(40,080)	3,070		3,070
Undistributed Expenditures:					
Support Services - Instructional Staff	20,000	(20,000)			
Total Equipment	63,150	(60,080)	3,070	-	3,070
Total Expenditures - School Based	6,376,917	(297,517)	6,079,400	6,067,401	11,999
Other Financing Sources:					
Transfers In	6,376,917	(297,517)	6,079,400	6,067,401	11,999
Total Other Financing Sources	6,376,917	(297,517)	6,079,400	6,067,401	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 15Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2017

School: Eagle Academy	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Grades 6-8	\$ 948,590	\$ 98,496	\$ 1,047,086	\$ 1,046,841	\$ 245
Grades 9-12	159,531	82,168	241,699	241,398	301
Undistributed Instruction:					
Purchased Technical Services	2,500	(400)	2,100	2,100	
General Supplies	56,092	(53,671)	2,421	2,421	
Textbooks	198		198	198	
Other Objects	2,501	5,737	8,238	8,238	
Total Regular Programs	1,169,412	132,330	1,301,742	1,301,196	546
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	93,241	51	93,292	93,292	
Other Salaries of Instruction	2,800	(2,800)			
Total Learning and/or Language Disabilities	96,041	(2,749)	93,292	93,292	-
Resource Room/Resource Center:					
Salaries of Teachers	57,088	1,132	58,220	58,220	
Other Salaries of Instruction	1,400	(1,400)			
Total Resource Room/Resource Center	58,488	(268)	58,220	58,220	-
Total Special Education	154,529	(3,017)	151,512	151,512	-
School Sponsored Co-curricular Activities:					
Salaries	5,666	3,516	9,182	9,182	
Supplies and Materials	1,500	(900)	600	600	
Total School Sponsored Co-curricular Activities	7,166	2,616	9,782	9,782	-
School Sponsored Athletics:					
Salaries	4,129	(4,129)			
Supplies and Materials	1,000	(73)	927	326	601
Total School Sponsored Athletics	5,129	(4,202)	927	326	601
Before/After School Programs:					
Salaries of Teachers	10,360	57,965	68,325	68,325	
Total Before/After School Programs	10,360	57,965	68,325	68,325	-
Total Instruction	1,346,596	185,692	1,532,288	1,531,141	1,147
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Specialists	51,359	17,921	69,280	69,280	
Total Attendance and Social Work Services	51,359	17,921	69,280	69,280	-
Guidance:					
Salaries of Other Professional Staff	51,777	36,434	88,211	87,501	710
Other Salaries	60,074	88	60,162	60,162	
Total Guidance	111,851	36,522	148,373	147,663	710

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2017

School: Eagle Academy	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	\$ 48,937	\$ 23	\$ 48,960	\$ 48,960	
Salaries of Secretarial and Clerical Assistants	26,713	(570)	26,143	26,143	
Salaries of Facilitators, Math & Literacy Coaches	51,777	(51,777)			
Supplies and Materials	691		691	691	
Other Objects	750	1,967	2,717	1,067	\$ 1,650
Total Improvement of Instruction Services	128,868	(50,357)	78,511	76,861	1,650
Instructional Staff Training Services:					
Supplies and Materials	1,548	5,160	6,708	5,518	1,190
Total Instructional Staff Training Services	1,548	5,160	6,708	5,518	1,190
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	190,307	30,500	220,807	220,125	682
Salaries of Secretarial and Clerical Assistants	26,713	720	27,433	27,303	130
Other Salaries	121,028	1,294	122,322	122,322	
Supplies and Materials	2,929	549	3,478	1,397	2,081
Other Objects	3,919	701	4,620	3,384	1,236
Total Support Services – School Administration	344,896	33,764	378,660	374,531	4,129
Security:					
Salaries	47,580	(4,707)	42,873	42,873	
Total Security	47,580	(4,707)	42,873	42,873	-
Student Transportation Services:					
Contracted Services – Transportation (Other than Between Home and School) – Vendors	3,769	1,211	4,980	4,564	416
Total Student Transportation Services	3,769	1,211	4,980	4,564	416
Unallocated Benefits:					
Health Benefits	437,184		437,184	437,184	
Total Unallocated Benefits	437,184	-	437,184	437,184	-
Total Undistributed Expenditures	1,127,055	39,514	1,166,569	1,158,474	8,095
Total Expenditures - Current Expense	2,473,651	225,206	2,698,857	2,689,615	9,242
Capital Outlay:					
Equipment:					
Regular Programs - Instruction:					
Grades 6-8	2,500	(2,500)			
Total Equipment	2,500	(2,500)	-	-	-
Total Expenditures - School Based	2,476,151	222,706	2,698,857	2,689,615	9,242
Other Financing Sources:					
Transfers In	2,476,151	222,706	2,698,857	2,689,615	9,242
Total Other Financing Sources	2,476,151	222,706	2,698,857	2,689,615	9,242
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, 2017

School: East Side High	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Grades 9-12	\$ 6,099,182	\$ 1,095,894	\$ 7,195,076	\$ 7,194,882	\$ 194
Undistributed Instruction:					
General Supplies	143,698	33,040	176,738	169,866	6,872
Textbooks	34,781	(1,662)	33,119	33,119	
Other Objects	18,000	(723)	17,277	14,752	2,525
Total Regular Programs	6,295,661	1,126,549	7,422,210	7,412,619	9,591
Instruction - Special Education:					
Cognitive - Mild:					
Salaries of Teachers	103,524	891	104,415	103,705	710
Other Salaries of Instruction	1,400	(1,400)			
Total Cognitive - Mild	104,924	(509)	104,415	103,705	710
Cognitive - Moderate:					
General Supplies	1,000	(1,000)			
Other Objects	2,500	(2,500)			
Total Cognitive - Moderate	3,500	(3,500)			
Learning and/or Language Disabilities:					
Salaries of Teachers	201,315	44,648	245,963	245,526	437
Other Salaries of Instruction	4,200	(4,200)			
General Supplies	1,000	(1,000)			
Total Learning and/or Language Disabilities	206,515	39,448	245,963	245,526	437
Behavioral Disabilities:					
Salaries of Teachers	470,034	11,616	481,650	481,134	516
Other Salaries of Instruction	8,400	(8,400)			
Total Behavioral Disabilities	478,434	3,216	481,650	481,134	516
Resource Room/Resource Center:					
Salaries of Teachers	423,851	(83,915)	339,936	339,936	
Other Salaries of Instruction	5,600	(5,600)			
General Supplies	2,541	(2,541)			
Total Resource Room/Resource Center	431,992	(92,056)	339,936	339,936	
Total Special Education	1,225,365	(53,401)	1,171,964	1,170,301	1,663
Bilingual Education:					
Salaries of Teachers	1,332,611	101,599	1,434,210	1,434,210	
Other Salaries of Instruction	23,800	(23,800)			
General Supplies	3,500	(736)	2,764	2,764	
Other Objects	3,000	(3,000)			
Total Bilingual Education	1,362,911	74,063	1,436,974	1,436,974	
School Sponsored Co-curricular Activities:					
Salaries	96,782	(96,782)			
Supplies and Materials	1,000	(168)	832	832	
Other Objects	23,000		23,000	23,000	
Total School Sponsored Co-curricular Activities	120,782	(96,950)	23,832	23,832	

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

Year ended June 30, 2017

School: East Side High	Original Budget	Transfers	Final Budget	Actual	Final to Actual
School Sponsored Athletics:					
Salaries	\$ 367,372	\$ 59,869	\$ 427,241	\$ 427,241	
Supplies and Materials	104,306	(2,733)	101,573	94,317	\$ 7,256
Other Objects	36,464	(5,464)	31,000	31,000	
Total School Sponsored Athletics	508,142	51,672	559,814	552,558	7,256
Before/After School Programs:					
Salaries of Teachers	129,456	15,078	144,534	144,471	63
Total Before/After School Programs	129,456	15,078	144,534	144,471	63
Alternative Education Programs - Instruction:					
Purchased Professional & Technical Services	65,000	1,000	66,000	66,000	
Supplies and Materials	3,973	(509)	3,464	3,464	
Total Alternative Education Programs - Instruction	68,973	491	69,464	69,464	-
Other Supplemental/At-Risk Programs - Instruction:					
Purchased Professional & Technical Services	163,000	(37,547)	125,453	113,065	12,388
Total Other Supplemental/At-Risk Programs - Instruction	163,000	(37,547)	125,453	113,065	12,388
Total Instruction	9,874,290	1,079,955	10,954,245	10,923,284	30,961
Attendance and Social Work Services:					
Salaries	174,203	6,981	181,184	181,183	1
Salaries of Family Liaisons/Comm Parent Inv. Specialists	42,630	314	42,944	42,944	
Supplies and Materials	750	(523)	227	227	
Total Attendance and Social Work Services	217,583	6,772	224,355	224,354	1
Health Services:					
Salaries	191,503	8,481	199,984	199,984	
Other Salaries	2,952	(2,952)			
Supplies and Materials	4,279	(1,578)	2,701	2,701	
Total Health Services	198,734	3,951	202,685	202,685	-
Guidance:					
Salaries of Other Professional Staff	571,941	46,588	618,529	618,529	
Salaries of Secretarial and Clerical Assistants	50,302	4,174	54,476	53,905	571
Other Salaries	8,100	(4,045)	4,055	4,055	
Supplies and Materials	3,029	(384)	2,645	2,642	3
Total Guidance	633,372	46,333	679,705	679,131	574
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	470,883	(244)	470,639	470,639	
Salaries of Other Professional Staff	93,525	11,308	104,833	104,558	275
Salaries of Secretarial and Clerical Assistants	26,712	(693)	26,019	26,019	
Other Salaries	54,625	(4,218)	50,407	49,948	459
Salaries of Facilitators, Math & Literacy Coaches	335,164	6,768	341,932	341,730	202
Other Objects	3,000		3,000	3,000	
Total Improvement of Instruction Services	983,909	12,921	996,830	995,894	936
Educational Media/Library Services:					
Supplies and Materials	3,800	(3,800)			
Total Educational Media/Library Services	3,800	(3,800)	-	-	-
Instructional Staff Training Services:					
Purchased Professional -Education Services	16,539	(5,169)	11,370	11,370	
Supplies and Materials	1,500	(575)	925	925	
Total Instructional Staff Training Services	18,039	(5,744)	12,295	12,295	-

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2017

School: East Side High	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	\$ 623,133	\$ 128,179	\$ 751,312	\$ 751,009	\$ 303
Salaries of Secretarial and Clerical Assistants	26,712	2,008	28,720	28,511	209
Other Salaries	484,452	(6,227)	478,225	478,215	10
Other Purchased Services (400-500 series)	107,605	(1,610)	105,995	75,712	30,283
Supplies and Materials	30,512	4,427	34,939	34,939	
Other Objects	33,566	(3)	33,563	20,615	12,948
Total Support Services – School Administration	1,305,980	126,774	1,432,754	1,389,001	43,753
Security:					
Salaries	303,870	(11,636)	292,234	292,234	
General Supplies	14,500	(1,630)	12,870	12,468	402
Total Security	318,370	(13,266)	305,104	304,702	402
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	40,202	(483)	39,719	34,182	5,537
Total Student Transportation Services	40,202	(483)	39,719	34,182	5,537
Unallocated Benefits:					
Health Benefits	2,896,344		2,896,344	2,896,344	
Total Unallocated Benefits	2,896,344	-	2,896,344	2,896,344	-
Total Undistributed Expenditures	6,616,333	173,458	6,789,791	6,738,588	51,203
Total Expenditures - Current Expense	16,490,623	1,253,413	17,744,036	17,661,872	82,164
Total Expenditures - School Based	16,490,623	1,253,413	17,744,036	17,661,872	82,164
Other Financing Sources:					
Transfers In	16,490,623	1,253,413	17,744,036	17,661,872	82,164
Total Other Financing Sources	16,490,623	1,253,413	17,744,036	17,661,872	82,164
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, 2017

School: Elliott Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 198,057	\$ 14,014	\$ 212,071	\$ 212,071	
Grades 1- 5	1,302,597	(1,475)	1,301,122	1,300,909	\$ 213
Grades 6-8	51,777	(761)	51,016	51,016	
Undistributed Instruction:					
Other Salaries of Instruction	67,258	1,726	68,984	68,924	60
General Supplies	39,342	6,263	45,605	37,905	7,700
Textbooks	5,000	(5,000)			
Other Objects	11,000	(315)	10,685	8,804	1,881
Total Regular Programs	1,675,031	14,452	1,689,483	1,679,629	9,854
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	103,554	46,890	150,444	149,734	710
Other Salaries of Instruction	1,400	11,703	13,103	13,103	
Total Learning and/or Language Disabilities	104,954	58,593	163,547	162,837	710
Resource Room/Resource Center:					
Salaries of Teachers	204,363	(6,986)	197,377	197,377	
Other Salaries of Instruction	4,200	(3,080)	1,120	1,120	
General Supplies	1,000	(14)	986	986	
Other Objects	800	(800)			
Total Resource Room/Resource Center	210,363	(10,880)	199,483	199,483	-
Total Special Education	315,317	47,713	363,030	362,320	710
Bilingual Education:					
Salaries of Teachers	464,350	(11,235)	453,115	453,019	96
Other Salaries of Instruction	41,146	19,484	60,630	60,543	87
General Supplies	1,000		1,000	1,000	
Other Objects	1,800	(1,800)			
Total Bilingual Education	508,296	6,449	514,745	514,562	183
School Sponsored Co-curricular Activities:					
Salaries	2,403	2,227	4,630	4,630	
Total School Sponsored Co-curricular Activities	2,403	2,227	4,630	4,630	-
Before/After School Programs:					
Salaries of Teachers	14,060	(5,568)	8,492	8,492	
Other Salaries for Instruction	3,200	(3,200)			
Total Before/After School Programs	17,260	(8,768)	8,492	8,492	-
Total Instruction	2,518,307	62,073	2,580,380	2,569,633	10,747
Attendance and Social Work Services:					
Salaries	66,398	2,222	68,620	68,256	364
Salaries of Family Liaisons/Comm Parent Inv. Specialists	42,630	(592)	42,038	42,038	
Supplies and Materials	500	(1)	499	499	
Total Attendance and Social Work Services	109,528	1,629	111,157	110,793	364
Health Services:					
Salaries	97,063	(53,846)	43,217	43,217	
Other Salaries	1,476	(129)	1,347	1,347	
Supplies and Materials	1,000	(35)	965	908	57
Total Health Services	99,539	(54,010)	45,529	45,472	57

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2017

School: Elliott Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Improvement of Instruction Services:					
Salaries of Secretarial and Clerical Assistants	\$ 26,713	\$ (395)	\$ 26,318	\$ 26,318	
Salaries of Facilitators, Math & Literacy Coaches	107,010	(181)	106,829	106,829	
Other Objects	4,000	(82)	3,918	3,754	\$ 164
Total Improvement of Instruction Services	137,723	(658)	137,065	136,901	164
Educational Media/Library Services:					
Salaries of Other Professional Staff	51,777	47,439	99,216	98,513	703
Total Educational Media/Library Services	51,777	47,439	99,216	98,513	703
Instructional Staff Training Services:					
Purchased Professional - Education Services		2,200	2,200		2,200
Total Instructional Staff Training Services	-	2,200	2,200	-	2,200
Support Services - School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	134,121	17,066	151,187	151,151	36
Salaries of Secretarial and Clerical Assistants	26,713	7,905	34,618	29,889	4,729
Other Salaries	276,915	6,178	283,093	282,822	271
Other Purchased Services (400-500 series)	36,455	(3,639)	32,816	32,816	
Supplies and Materials	5,918	(1,271)	4,647	4,647	
Other Objects	2,558	(831)	1,727	1,727	
Total Support Services - School Administration	482,680	25,408	508,088	503,052	5,036
Security:					
Salaries	41,084	2,751	43,835	43,835	
Total Security	41,084	2,751	43,835	43,835	-
Student Transportation Services:					
Contracted Services - Transportation (Other than Between Home and School) - Vendors	10,000	(11)	9,989	6,101	3,888
Total Student Transportation Services	10,000	(11)	9,989	6,101	3,888
Unallocated Benefits:					
Health Benefits	765,072		765,072	765,072	
Total Unallocated Benefits	765,072	-	765,072	765,072	-
Total Undistributed Expenditures	1,697,403	24,748	1,722,151	1,709,739	12,412
Total Expenditures - Current Expense	4,215,710	86,821	4,302,531	4,279,372	23,159
Total Expenditures - School Based	4,215,710	86,821	4,302,531	4,279,372	23,159
Other Financing Sources:					
Transfers In	4,215,710	86,821	4,302,531	4,279,372	23,159
Total Other Financing Sources	4,215,710	86,821	4,302,531	4,279,372	23,159
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, 2017

School: Fast Track Academy	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - regular programs:					
Undistributed Instruction:					
General Supplies	\$ 122,501	\$ (57,060)	\$ 65,441	\$ 62,434	\$ 3,007
Other Objects	15,000	2,120	17,120	6,800	10,320
Total Regular Programs	137,501	(54,940)	82,561	69,234	13,327
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Purchased Professional & Educational Services	2,500	(2,500)	-	-	-
Textbooks	5,000	(5,000)	-	-	-
Total Learning and/or Language Disabilities	7,500	(7,500)	-	-	-
Total Special Education	7,500	(7,500)	-	-	-
School Sponsored Co-curricular Activities:					
Purchased Services	10,000	(9,000)	1,000	542	458
Total School Sponsored Co-curricular Activities	10,000	(9,000)	1,000	542	458
Before/After School Programs:					
Salaries of Teachers	15,000	10,207	25,207	25,207	-
Total Before/After School Programs	15,000	10,207	25,207	25,207	-
Alternative Education Programs - Instruction:					
Salaries of Teachers	410,854	(19,414)	391,440	390,584	856
Purchased Professional & Technical Services	400,000	(17,000)	383,000	383,000	-
Purchased Services	205,000	(100,000)	105,000	105,000	-
Total Alternative Education Programs - Instruction	1,015,854	(136,414)	879,440	878,584	856
Alternative Education Programs - Support Services:					
Salaries	578,927	122,581	701,508	699,768	1,740
Salary of Family/Parent Liaison	51,359	596	51,955	51,955	-
Purchased Services	12,082	(10,484)	1,598	1,598	-
Other Objects	104	(55)	49	49	-
Total Alternative Education Programs - Support Services	642,472	112,638	755,110	753,370	1,740
Total Instruction	1,828,327	(85,009)	1,743,318	1,726,937	16,381
Attendance and Social Work Services:					
Supplies and Materials	5,000	(5,000)	-	-	-
Total Attendance and Social Work Services	5,000	(5,000)	-	-	-
Health Services:					
Supplies and Materials	5,000	(5,000)	-	-	-
Total Health Services	5,000	(5,000)	-	-	-
Guidance:					
Other Salaries	98,000	(82,235)	15,765	15,765	-
Total Guidance	98,000	(82,235)	15,765	15,765	-
Improvement of Instruction Services:					
Other Salaries	98,000	(98,000)	-	-	-
Total Improvement of Instruction Services	98,000	(98,000)	-	-	-

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2017

School: Fast Track Academy	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Instructional Staff Training Services:					
Purchased Professional --Education Services	\$ 10,035	\$ (4,585)	\$ 5,450	\$ 5,450	
Other Purchased Services	23,947	(15,000)	8,947	498	\$ 8,449
Supplies and Materials	2,000	(2,000)			
Total Instructional Staff Training Services	35,982	(21,585)	14,397	5,948	8,449
Support Services -- School Administration:					
Other Salaries	9,000	(9,000)			
Other Purchased Services (400-500 series)	25,276	(25,276)			
Other Objects	28,323	(28,323)			
Total Support Services -- School Administration	62,599	(62,599)	-	-	-
Security:					
Salaries	165,221	614	165,835	165,835	
Total Security	165,221	614	165,835	165,835	-
Student Transportation Services:					
Contracted Services --Transportation (Other than Between Home and School) -- Vendors	10,000	(7,637)	2,363	1,663	700
Total Student Transportation Services	10,000	(7,637)	2,363	1,663	700
Unallocated Benefits:					
Health Benefits	364,320		364,320	364,320	
Total Unallocated Benefits	364,320	-	364,320	364,320	-
Total Undistributed Expenditures	844,122	(281,442)	562,680	553,531	9,149
Total Expenditures - Current Expense	2,672,449	(366,451)	2,305,998	2,280,468	25,530
Capital Outlay:					
Equipment:					
Undistributed Expenditures:					
School Administration	5,000	(5,000)			
Total Equipment	5,000	(5,000)	-	-	-
Total Expenditures - School Based	2,677,449	(371,451)	2,305,998	2,280,468	25,530
Other Financing Sources:					
Transfers In	2,677,449	(371,451)	2,305,998	2,280,468	25,530
Total Other Financing Sources	2,677,449	(371,451)	2,305,998	2,280,468	25,530
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, 2017

School: First Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 362,448	\$ (69,491)	\$ 292,957	\$ 292,957	
Grades 1-5	2,124,556	123,044	2,247,600	2,247,600	
Grades 6-8	1,136,711	141,333	1,278,044	1,278,044	
Undistributed Instruction:					
Other Salaries of Instruction	198,260	7,579	205,839	205,839	
General Supplies	63,760	39,822	103,582	100,328	\$ 3,254
Textbooks	14,275	(14,275)			
Other Objects		11,926	11,926	11,926	
Total Regular Programs	3,900,010	239,938	4,139,948	4,136,694	3,254
Instruction - Special Education:					
Learning and/or Language Disabilities:					
General Supplies	99	(99)			
Total Learning and/or Language Disabilities	99	(99)	-	-	-
Resource Room/Resource Center:					
Salaries of Teachers	170,558	46,326	216,884	216,884	
Other Salaries of Instruction	5,600	(4,840)	760	760	
General Supplies	1,000	(1,000)			
Total Resource Room/Resource Center	177,158	40,486	217,644	217,644	-
Autism:					
Salaries of Teachers	421,278	(11,943)	409,335	409,335	
Other Salaries of Instruction	174,797	2,354	177,151	177,151	
General Supplies	1,000	(961)	39		39
Total Autism	597,075	(10,550)	586,525	586,486	39
Total Special Education	774,332	29,837	804,169	804,130	39
Bilingual Education:					
Salaries of Teachers	420,789	(13,695)	407,094	407,094	
Other Salaries of Instruction	7,000	3,476	10,476	10,476	
General Supplies	2,982	(1,506)	1,476	1,476	
Other Objects	450	(450)			
Total Bilingual Education	431,221	(12,175)	419,046	419,046	-
School Sponsored Co-curricular Activities:					
Salaries	8,820	(562)	8,258	8,258	
Total School Sponsored Co-curricular Activities	8,820	(562)	8,258	8,258	-
School Sponsored Athletics:					
Salaries	8,258	988	9,246	9,246	
Supplies and Materials	2,000	(2,000)			
Total School Sponsored Athletics	10,258	(1,012)	9,246	9,246	-
Before/After School Programs:					
Salaries of Teachers	12,654	5,460	18,114	18,114	
Total Before/After School Programs	12,654	5,460	18,114	18,114	-

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2017

School: First Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Other Supplemental/At-Risk Programs - Instruction:					
Purchased Professional & Technical Services	\$ 37,000	\$ (37,000)			
Total Other Supplemental/At-Risk Programs - Instruction	37,000	(37,000)	-	-	
Total Instruction	5,174,295	224,486	\$ 5,398,781	\$ 5,395,488	\$ 3,293
Attendance and Social Work Services:					
Salaries of Family Linkages/Comm Parent Inv. Specialists	40,600	8	40,608	40,608	
Total Attendance and Social Work Services	40,600	8	40,608	40,608	-
Health Services:					
Salaries	169,829	4,702	174,531	174,531	
Other Salaries	4,920	(1,217)	3,703	3,703	
Supplies and Materials	2,664	(742)	1,922	1,884	38
Total Health Services	177,413	2,743	180,156	180,118	38
Guidance:					
Salaries of Other Professional Staff	243,825	(29,304)	214,521	214,521	
Other Objects	2,000	(1,468)	532	532	
Total Guidance	245,825	(30,772)	215,053	215,053	-
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	156,962	36,554	193,516	193,516	
Salaries of Secretarial and Clerical Assistants	47,286	(700)	46,586	46,586	
Salaries of Facilitators, Math & Literacy Coaches	285,418	(277,683)	7,735	7,735	
Other Objects	5,000	(67)	4,933	2,533	2,400
Total Improvement of Instruction Services	494,666	(241,896)	252,770	250,370	2,400
Educational Media/Library Services:					
Salaries of Other Professional Staff	100,895	4,705	105,600	104,890	710
Supplies and Materials	1,669	(775)	894	894	
Total Educational Media/Library Services	102,564	3,930	106,494	105,784	710
Instructional Staff Training Services:					
Purchased Professional - Education Services		1,575	1,575	1,425	150
Total Instructional Staff Training Services	-	1,575	1,575	1,425	150
Support Services - School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	301,957	71,130	373,087	372,955	132
Salaries of Secretarial and Clerical Assistants	47,286	9,915	57,201	57,201	
Other Salaries	1,920	28,217	30,137	30,094	43
Other Objects	6,400	(3,145)	3,255	1,265	1,990
Total Support Services - School Administration	357,563	106,117	463,680	461,515	2,165
Security:					
Salaries	115,502	(31,009)	84,493	84,493	
General Supplies	1,385	(450)	935	935	
Total Security	116,887	(31,459)	85,428	85,428	-
Student Transportation Services:					
Contracted Services - Transportation (Other than Between Home and School) - Vendors	1,785	182	1,967	1,967	
Total Student Transportation Services	1,785	182	1,967	1,967	-

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2017

	Original Budget	Transfers	Final Budget	Actual	Final to Actual
School: First Avenue					
Unallocated Benefits:					
Health Benefits	\$ 1,639,440		\$ 1,639,440	\$ 1,639,440	
Total Unallocated Benefits	1,639,440		1,639,440	1,639,440	
Total Undistributed Expenditures	3,176,743	\$ (189,572)	2,987,171	2,981,708	\$ 5,463
Total Expenditures - Current Expense	8,351,038	34,914	8,385,952	8,377,196	8,756
 Capital Outlay:					
Equipment:					
Undistributed Expenditures:					
Non-Instructional Equipment	11,109	(11,109)			
Total Equipment	11,109	(11,109)	-	-	-
Total Expenditures - School Based	8,362,147	23,805	8,385,952	8,377,196	8,756
 Other Financing Sources:					
Transfers In	8,362,147	23,805	8,385,952	8,377,196	8,756
Total Other Financing Sources	8,362,147	23,805	8,385,952	8,377,196	8,756
 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, 2017

School: Fourteenth Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 112,938	\$ (11,761)	\$ 101,177	\$ 101,177	
Grades 1- 5	758,440	21,939	780,379	780,379	
Undistributed Instruction:					
Other Salaries of Instruction	67,547	2,963	70,510	70,510	
General Supplies	65,507	8,512	74,019	61,778	\$ 12,241
Textbooks	10,000	(10,000)			
Total Regular Programs	1,014,432	11,653	1,026,085	1,013,844	12,241
Instruction - Special Education:					
Cognitive - Moderate:					
Salaries of Teachers	200,895	32,714	233,609	233,190	419
Other Salaries of Instruction	2,800	881	3,681	3,681	
Total Cognitive - Moderate	203,695	33,595	237,290	236,871	419
Learning and/or Language Disabilities:					
General Supplies	8,654	(85)	8,569	8,555	14
Total Learning and/or Language Disabilities	8,654	(85)	8,569	8,555	14
Behavioral Disabilities:					
Salaries of Teachers	100,434	3,757	104,191	103,481	710
Other Salaries of Instruction	1,400	(1,400)			
Total Behavioral Disabilities	101,834	2,357	104,191	103,481	710
Multiple Disabilities:					
Salaries of Teachers	122,200	(25,070)	97,130	97,130	
Other Salaries of Instruction	2,800	27,404	30,204	30,204	
General Supplies	5,206	(286)	4,920	4,920	
Total Multiple Disabilities	130,206	2,048	132,254	132,254	-
Resource Room/Resource Center:					
Salaries of Teachers	132,853	6,687	139,540	139,540	
Other Salaries of Instruction	2,800	(2,800)			
General Supplies	2,000	(24)	1,976	1,976	
Total Resource Room/Resource Center	137,653	3,863	141,516	141,516	-
Total Special Education	582,042	41,778	623,820	622,677	1,143
Before/After School Programs:					
Salaries of Teachers	14,976	(11,378)	3,598	3,598	
Total Before/After School Programs	14,976	(11,378)	3,598	3,598	-
Total Instruction	1,611,450	42,053	1,653,503	1,640,119	13,384
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Specialists	35,038	259	35,297	35,297	
Supplies and Materials	3,000	(169)	2,831	2,831	
Total Attendance and Social Work Services	38,038	90	38,128	38,128	-

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2017

School: Fourteenth Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Health Services:					
Salaries	\$ 97,063	\$ 2,910	\$ 99,973	\$ 99,973	
Other Salaries	1,230	117	1,347	1,347	
Supplies and Materials	2,890	(745)	2,145	2,145	
Total Health Services	101,183	2,282	103,465	103,465	-
Improvement of Instruction Services:					
Salaries of Secretarial and Clerical Assistants	26,713	372	27,085	27,085	
Salaries of Facilitators, Math & Literacy Coaches	175,870	3,069	178,939	178,939	
Other Objects	3,000	(1,454)	1,546	1,493	\$ 53
Total Improvement of Instruction Services	205,583	1,987	207,570	207,517	53
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	148,619	66,592	215,211	214,872	339
Salaries of Secretarial and Clerical Assistants	26,713	7,999	34,712	33,862	850
Other Salaries	44,425	(603)	43,822	43,822	
Other Purchased Services (400-500 series)		2,282	2,282	168	2,114
Supplies and Materials	11,435	(3,970)	7,465	7,465	
Other Objects	6,906	(3,071)	3,835	3,367	468
Total Support Services – School Administration	238,098	69,229	307,327	303,556	3,771
Security:					
Salaries	87,644	216	87,860	87,860	
General Supplies	950	(171)	779	779	
Total Security	88,594	45	88,639	88,639	-
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors		233	233	233	
Total Student Transportation Services	-	233	233	233	-
Unallocated Benefits:					
Health Benefits	510,048		510,048	510,048	
Total Unallocated Benefits	510,048	-	510,048	510,048	-
Total Undistributed Expenditures	1,184,094	71,316	1,255,410	1,251,586	3,824
Total Expenditures - Current Expense	2,795,544	113,369	2,908,913	2,891,705	17,208
Total Expenditures - School Based	2,795,544	113,369	2,908,913	2,891,705	17,208
Other Financing Sources:					
Transfers In	2,795,544	113,369	2,908,913	2,891,705	17,208
Total Other Financing Sources	2,795,544	113,369	2,908,913	2,891,705	17,208
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, 2017

School: Franklin Avenue

Expense

Current:

Instruction - regular programs:

Salaries of Teachers:

Kindergarten	\$ 220,166	\$ 15,156	\$ 235,322	\$ 235,277	\$ 45
Grades 1- 5	1,325,036	98,781	1,423,817	1,423,817	

Undistributed Instruction:

Other Salaries of Instruction	101,896	(10,619)	91,277	91,072	205
General Supplies	60,040	(28,359)	31,681	31,481	200
Other Objects	10,000	(8,800)	1,200	1,044	156

Total Regular Programs	1,717,138	66,159	1,783,297	1,782,691	606
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Instruction - Special Education:

Learning and/or Language Disabilities:

Salaries of Teachers	275,150	6,566	281,716	280,876	840
Other Salaries of Instruction	5,600	22,978	28,578	28,578	
General Supplies	17,000	(10,328)	6,672	6,672	
Other Objects	600	(600)			

Total Learning and/or Language Disabilities	298,350	18,616	316,966	316,126	840
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Multiple Disabilities:

Salaries of Teachers	74,120	1,619	75,739	75,377	362
Other Salaries of Instruction	1,400	5,135	6,535	6,535	
General Supplies	6,098	(436)	5,662	5,662	
Other Objects	120	(120)			

Total Multiple Disabilities	81,738	6,198	87,936	87,574	362
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Resource Room/Resource Center:

Salaries of Teachers	291,081	(38,416)	252,665	252,665	
Other Salaries of Instruction	7,000	(4,282)	2,718	2,718	

Total Resource Room/Resource Center	298,081	(42,698)	255,383	255,383	-
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Total Special Education	678,169	(17,884)	660,285	659,083	1,202
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Bilingual Education:

Salaries of Teachers	1,156,876	(34,455)	1,122,421	1,122,421	
Other Salaries of Instruction	83,523	7,504	91,027	90,852	175
General Supplies	22,271	(19,364)	2,907	2,907	
Other Objects	1,600	(930)	670	670	

Total Bilingual Education	1,264,270	(47,245)	1,217,025	1,216,850	175
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Before/After School Programs:

Salaries of Teachers	22,200	(19,203)	2,997	2,997	
Other Salaries for Instruction	14,040	(4,803)	9,237	9,237	

Total Before/After School Programs	36,240	(24,006)	12,234	12,234	-
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Total Instruction	3,695,817	(22,976)	3,672,841	3,670,858	1,983
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Attendance and Social Work Services:

Salaries	97,063	2,330	99,393	99,358	35
Salaries of Family Liaisons/Comm Parent Inv. Specialists	42,630	264	42,894	42,894	
Supplies and Materials	2,000	(2,000)			

Total Attendance and Social Work Services	141,693	594	142,287	142,252	35
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Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2017

School: Franklin Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Health Services:					
Salaries	\$ 91,350	\$ 2,251	\$ 93,601	\$ 93,601	
Other Salaries	1,640	(372)	1,268	1,268	
Supplies and Materials	3,000	(987)	2,013	2,013	
Total Health Services	95,990	892	96,882	96,882	-
Guidance:					
Other Salaries	97,063	11,101	108,164	108,148	\$ 16
Total Guidance	97,063	11,101	108,164	108,148	16
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	48,937	40,867	89,804	89,804	
Salaries of Secretarial and Clerical Assistants	74,887	(16,259)	58,628	58,628	
Salaries of Facilitators, Math & Literacy Coaches	59,334	(59,334)			
Other Objects	4,515	(4,000)	515	515	
Total Improvement of Instruction Services	187,673	(38,726)	148,947	148,947	-
Educational Media/Library Services:					
Salaries of Other Professional Staff	93,405	6,166	99,571	98,864	707
Supplies and Materials	4,083	(2,209)	1,874	1,789	85
Other Objects	2,000	(2,000)			
Total Educational Media/Library Services	99,488	1,957	101,445	100,653	792
Instructional Staff Training Services:					
Purchased Professional – Education Services		8,500	8,500	8,500	
Total Instructional Staff Training Services	-	8,500	8,500	8,500	-
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	175,809	84,551	260,360	260,224	136
Salaries of Secretarial and Clerical Assistants	74,887	(7,289)	67,598	67,598	
Other Salaries	1,607	(420)	1,187	1,187	
Supplies and Materials	8,022	(1,941)	6,081	6,027	54
Other Objects	5,177	1,163	6,340	6,340	
Total Support Services – School Administration	268,002	73,564	341,566	341,376	190
Security:					
Salaries	132,488	(30,629)	101,859	100,469	1,390
Total Security	132,488	(30,629)	101,859	100,469	1,390
Student Transportation Services:					
Contracted Services – Transportation (Other than Between Home and School) – Vendors	11,623	(1,759)	9,864	9,816	48
Total Student Transportation Services	11,623	(1,759)	9,864	9,816	48

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2017

School: Franklin Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Unallocated Benefits:					
Health Benefits	\$ 1,147,608		\$ 1,147,608	\$ 1,147,608	
Total Unallocated Benefits	1,147,608		1,147,608	1,147,608	
Total Undistributed Expenditures	2,181,628	\$ 25,494	2,207,122	2,204,651	\$ 2,471
Total Expenditures - Current Expense	5,877,445	2,518	5,879,963	5,875,509	4,454
Total Expenditures - School Based	5,877,445	2,518	5,879,963	5,875,509	4,454
Other Financing Sources:					
Transfers In	5,877,445	2,518	5,879,963	5,875,509	4,454
Total Other Financing Sources	5,877,445	2,518	5,879,963	5,875,509	4,454
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)					
Fund Balances, July 1					
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2017

School: George Washington Carver	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 106,354	\$ (4,893)	\$ 101,461	\$ 101,461	
Grades 1- 5	899,891	1,210	901,101	900,011	\$ 1,090
Grades 6-8	974,111	197,866	1,171,977	1,171,977	
Undistributed Instruction:					
Other Salaries of Instruction	66,105	2,478	68,583	67,638	945
Other Purchased Services	500	(500)			
General Supplies	111,284	(59,011)	52,273	44,932	7,341
Textbooks	16,764	(14,777)	1,987	1,987	
Other Objects		1,154	1,154	364	790
Total Regular Programs	2,175,009	123,527	2,298,536	2,288,370	10,166
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	200,664	(38,291)	162,373	162,349	24
Other Salaries of Instruction	2,800	8,026	10,826	10,826	
General Supplies	3,000	(3,000)			
Total Learning and/or Language Disabilities	206,464	(33,265)	173,199	173,175	24
Resource Room/Resource Center:					
Salaries of Teachers	51,777	(14,455)	37,322	37,322	
Other Salaries of Instruction	4,200	(4,200)			
General Supplies	3,000	(3,000)			
Total Resource Room/Resource Center	58,977	(21,655)	37,322	37,322	-
Total Special Education	265,441	(54,920)	210,521	210,497	24
School Sponsored Co-curricular Activities:					
Salaries	7,328	1,492	8,820	8,820	
Total School Sponsored Co-curricular Activities	7,328	1,492	8,820	8,820	-
School Sponsored Athletics:					
Salaries	8,258	2,597	10,855	10,770	85
Total School Sponsored Athletics	8,258	2,597	10,855	10,770	85
Before/After School Programs:					
Salaries of Teachers	11,100	(6,490)	4,610	4,610	
Other Salaries for Instruction	10,800	21,432	32,232	32,232	
Total Before/After School Programs	21,900	14,942	36,842	36,842	-
Total Instruction	2,477,936	87,638	2,565,574	2,555,299	10,275
Attendance and Social Work Services:					
Salaries	99,119	(13,846)	85,273	84,960	313
Salaries of Family Liaisons/Comm Parent Inv. Specialists	58,030	(6,553)	51,477	51,477	
Total Attendance and Social Work Services	157,149	(20,399)	136,750	136,437	313
Health Services:					
Salaries	91,350	2,690	94,040	94,040	
Supplies and Materials	577	(12)	565	565	
Total Health Services	91,927	2,678	94,605	94,605	-

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2017

School: George Washington Carver	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Guidance:					
Supplies and Materials	\$ 706	\$ (500)	\$ 206	\$ 206	
Total Guidance	706	(500)	206	206	-
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction		112,459	112,459	112,459	
Salaries of Facilitators, Math & Literacy Coaches	204,206	401	204,607	204,607	
Purchased Professional -Education Services	40,000	(16,944)	23,056	21,231	\$ 1,825
Other Objects	5,000		5,000	4,807	193
Total Improvement of Instruction Services	249,206	95,916	345,122	343,104	2,018
Instructional Staff Training Services:					
Purchased Professional -Education Services	6,000	(4,000)	2,000	1,400	600
Supplies and Materials	21,093	(21,093)			
Total Instructional Staff Training Services	27,093	(25,093)	2,000	1,400	600
Support Services - School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	141,370	160,273	301,643	301,193	450
Other Salaries	219,163	(103,837)	115,326	115,326	
Other Purchased Services (400-500 series)	3,000	13,354	16,354	14,574	1,780
Supplies and Materials	11,048	(10,780)	268	268	
Other Objects	4,350	11,216	15,566	4,394	11,172
Total Support Services - School Administration	378,931	70,226	449,157	435,755	13,402
Security:					
Salaries	41,084	(18,057)	23,027	23,027	
Total Security	41,084	(18,057)	23,027	23,027	-
Student Transportation Services:					
Contracted Services --Transportation (Other than Between Home and School) -- Vendors	4,783	5,300	10,083	6,361	3,722
Total Student Transportation Services	4,783	5,300	10,083	6,361	3,722
Unallocated Benefits:					
Health Benefits	801,504		801,504	801,504	
Total Unallocated Benefits	801,504	-	801,504	801,504	-
Total Undistributed Expenditures	1,752,383	110,071	1,862,454	1,842,399	20,055
Total Expenditures - Current Expense	4,230,319	197,709	4,428,028	4,397,698	30,330
Capital Outlay:					
Equipment:					
Undistributed Expenditures:					
Non-Instructional Equipment	5,000	(5,000)			
Total Equipment	5,000	(5,000)	-	-	-
Total Expenditures - School Based	4,235,319	192,709	4,428,028	4,397,698	30,330
Other Financing Sources:					
Transfers In	4,235,319	192,709	4,428,028	4,397,698	30,330
Total Other Financing Sources	4,235,319	192,709	4,428,028	4,397,698	30,330
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, 2017

School: Girls Academy	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - regular programs:					
Undistributed Instruction:					
General Supplies	\$ 3,543		\$ 3,543	\$ 3,146	\$ 397
Total Regular Programs	3,543	-	3,543	3,146	397
School Sponsored Athletics:					
Supplies and Materials	93		93		93
Total School Sponsored Athletics	93	-	93	-	93
Other Supplemental/At-Risk Programs - Instruction:					
Purchased Professional & Technical Services	4,791	\$ (2,000)	2,791	2,566	225
Total Other Supplemental/At-Risk Programs - Instruction	4,791	(2,000)	2,791	2,566	225
Total Instruction	8,427	(2,000)	6,427	5,712	715
Student Transportation Services:					
Contracted Services -Transportation (Other than Between Home and School) - Vendors	4,653	(1,000)	3,653	3,137	516
Total Student Transportation Services	4,653	(1,000)	3,653	3,137	516
Total Undistributed Expenditures	4,653	(1,000)	3,653	3,137	516
Total Expenditures - Current Expense	13,080	(3,000)	10,080	8,849	1,231
Total Expenditures - School Based	13,080	(3,000)	10,080	8,849	1,231
Other Financing Sources:					
Transfers In	13,080	(3,000)	10,080	8,849	1,231
Total Other Financing Sources	13,080	(3,000)	10,080	8,849	1,231
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, 2017

School: Harriet Tubman	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 169,345	\$ 24,855	\$ 194,200	\$ 194,200	
Grades 1- 5	954,075	42,336	996,411	996,411	
Grades 6-8	176,294	37,032	213,326	213,326	
Undistributed Instruction:					
Other Salaries of Instruction	67,866	3,001	70,867	70,181	\$ 686
Purchased Technical Services	3,000	(3,000)			
General Supplies	53,307	10,089	63,396	63,062	334
Other Objects	2,000	(1,500)	500		500
Total Regular Programs	1,425,887	112,813	1,538,700	1,537,180	1,520
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	296,805	(3,174)	293,631	292,905	726
Other Salaries of Instruction	2,800	(2,800)			
General Supplies	16,433	(6,278)	10,155	7,871	2,284
Total Learning and/or Language Disabilities	316,038	(12,252)	303,786	300,776	3,010
Resource Room/Resource Center:					
Salaries of Teachers	76,633	6,098	82,731	82,021	710
Other Salaries of Instruction	1,400	(1,400)			
Total Resource Room/Resource Center	78,033	4,698	82,731	82,021	710
Total Special Education	394,071	(7,554)	386,517	382,797	3,720
School Sponsored Co-curricular Activities:					
Purchased Professional & Educational Services	12,000		12,000	12,000	
Total School Sponsored Co-curricular Activities	12,000	-	12,000	12,000	-
School Sponsored Athletics:					
Salaries	9,730	1,910	11,640	11,640	
Total School Sponsored Athletics	9,730	1,910	11,640	11,640	-
Before/After School Programs:					
Salaries of Teachers	10,000	(10,000)			
Total Before/After School Programs	10,000	(10,000)	-	-	-
Total Instruction	1,851,688	97,169	1,948,857	1,943,617	5,240
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Specialists	42,630	209	42,839	42,839	
Total Attendance and Social Work Services	42,630	209	42,839	42,839	-
Health Services:					
Salaries	91,350	2,251	93,601	93,601	
Other Salaries	1,230	(1,230)			
Supplies and Materials	500	(14)	486	486	
Total Health Services	93,080	1,007	94,087	94,087	-

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2017

School: Harriet Tubman	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	\$ 53,288	\$ (43)	\$ 53,245	\$ 53,245	
Salaries of Facilitators, Math & Literacy Coaches	174,860	1,921	176,781	176,781	
Total Improvement of Instruction Services	228,148	1,878	230,026	230,026	-
Instructional Staff Training Services:					
Purchased Professional -Education Services		750	750	750	
Total Instructional Staff Training Services	-	750	750	750	-
Support Services - School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	176,535	28,870	205,405	205,212	\$ 193
Other Salaries	43,645	(5,166)	38,479	38,479	
Other Purchased Services (400-500 series)	2,800		2,800	2,539	261
Supplies and Materials	1,000	(1,000)			
Other Objects	1,280	220	1,500	1,500	
Total Support Services - School Administration	225,260	22,924	248,184	247,730	454
Security:					
Salaries	129,948	1,627	131,575	131,575	
Total Security	129,948	1,627	131,575	131,575	-
Student Transportation Services:					
Contracted Services -Transportation (Other than Between Home and School) - Vendors	6,000	(3,423)	2,577	963	1,614
Total Student Transportation Services	6,000	(3,423)	2,577	963	1,614
Unallocated Benefits:					
Health Benefits	619,344		619,344	619,344	
Total Unallocated Benefits	619,344	-	619,344	619,344	-
Total Undistributed Expenditures	1,344,410	24,972	1,369,382	1,367,314	2,068
Total Expenditures - Current Expense	3,196,098	122,141	3,318,239	3,310,931	7,308
Total Expenditures - School Based	3,196,098	122,141	3,318,239	3,310,931	7,308
Other Financing Sources:					
Transfers In	3,196,098	122,141	3,318,239	3,310,931	7,308
Total Other Financing Sources	3,196,098	122,141	3,318,239	3,310,931	7,308
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)					
Fund Balances, July 1					
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

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

Year ended June 30, 2017

School: American History High	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Grades 6-8	\$ 415,232	\$ 110,703	\$ 525,935	\$ 525,935	
Grades 9-12	1,684,601	154,878	1,839,479	1,839,479	
Undistributed Instruction:					
General Supplies	40,999	(2,775)	38,224	37,984	\$ 240
Textbooks	3,600	2,990	6,590	6,590	
Other Objects	16,027	(8,098)	7,929	7,267	662
Total Regular Programs	2,160,459	257,698	2,418,157	2,417,255	902
Instruction - Special Education:					
Resource Room/Resource Center:					
Salaries of Teachers	57,088	1,082	58,170	57,806	364
Other Salaries of Instruction	1,400	(78)	1,322	1,322	
General Supplies	13,718	(3,554)	10,164	3,467	6,697
Other Objects	4,865	(2,016)	2,849		2,849
Total Resource Room/Resource Center	77,071	(4,566)	72,505	62,595	9,910
Autism:					
Salaries of Teachers	294,915	(45,442)	249,473	249,473	
Other Salaries of Instruction	169,984	758	170,742	170,742	
Total Autism	464,899	(44,684)	420,215	420,215	-
Total Special Education	541,970	(49,250)	492,720	482,810	9,910
School Sponsored Co-curricular Activities:					
Salaries	21,592	(10,847)	10,745	10,745	
Supplies and Materials	1,500	(1,500)			
Total School Sponsored Co-curricular Activities	23,092	(12,347)	10,745	10,745	-
School Sponsored Athletics:					
Salaries	65,900	(1,666)	64,234	64,234	
Purchased Services (300-500 series)	500	(500)			
Supplies and Materials	9,968	(205)	9,763	9,763	
Other Objects	3,040	(30)	3,010	3,010	
Total School Sponsored Athletics	79,408	(2,401)	77,007	77,007	-
Before/After School Programs:					
Salaries of Teachers	21,645	15,451	37,096	37,008	88
Total Before/After School Programs	21,645	15,451	37,096	37,008	88
Total Instruction	2,826,574	209,151	3,035,725	3,024,825	10,900
Health Services:					
Salaries	96,495	2,797	99,292	99,292	
Other Salaries	1,640	(747)	893	893	
Supplies and Materials	1,090	(763)	327	327	
Total Health Services	99,225	1,287	100,512	100,512	-

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

Year ended June 30, 2017

School: American History High	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Guidance:					
Salaries of Other Professional Staff	\$ 159,006	\$ 14,260	\$ 173,266	\$ 172,193	\$ 1,073
Other Salaries	5,920	4,126	10,046	10,046	
Other Objects	2,874	(1,155)	1,719	1,719	
Total Guidance	167,800	17,231	185,031	183,958	1,073
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	154,061	(9,007)	145,054	145,054	
Salaries of Secretarial and Clerical Assistants	50,078	3,875	53,953	53,953	
Other Objects	300		300	300	
Total Improvement of Instruction Services	204,439	(5,132)	199,307	199,307	-
Educational Media/Library Services:					
Salaries of Other Professional Staff	93,405	2,801	96,206	95,843	363
Supplies and Materials	5,200	(4,476)	724	285	439
Total Educational Media/Library Services	98,605	(1,675)	96,930	96,128	802
Instructional Staff Training Services:					
Purchased Professional –Education Services		11,170	11,170	11,170	
Supplies and Materials	1,200	(1,200)			
Total Instructional Staff Training Services	1,200	9,970	11,170	11,170	-
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	302,680	42,604	345,284	345,248	36
Salaries of Secretarial and Clerical Assistants	50,078	9,928	60,006	59,704	302
Other Salaries	77,732	(2,440)	75,292	75,292	
Other Purchased Services (400-500 series)	12,946		12,946	4,729	8,217
Supplies and Materials	4,390	(4,390)			
Other Objects	7,978	(6,490)	1,488	1,488	
Total Support Services – School Administration	455,804	39,212	495,016	486,461	8,555
Security:					
Salaries	94,215	(2,196)	92,019	92,019	
Total Security	94,215	(2,196)	92,019	92,019	-
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	9,601	(1,499)	8,102	8,102	
Total Student Transportation Services	9,601	(1,499)	8,102	8,102	-
Unallocated Benefits:					
Health Benefits	1,020,096		1,020,096	1,020,096	
Total Unallocated Benefits	1,020,096	-	1,020,096	1,020,096	-
Total Undistributed Expenditures	2,150,985	57,198	2,208,183	2,197,753	10,430
Total Expenditures - Current Expense	4,977,559	266,349	5,243,908	5,222,578	21,330

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2017

School: American History High	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Capital Outlay:					
Equipment:					
Regular Programs - Instruction:					
Grades 9-12	\$ 7,240	\$ (7,186)	\$ 54	\$ 54	
Total Equipment	7,240	(7,186)	54	54	-
Total Expenditures - School Based	4,984,799	259,163	5,243,962	5,222,632	\$ 21,330
Other Financing Sources:					
Transfers In	4,984,799	259,163	5,243,962	5,222,632	21,330
Total Other Financing Sources	4,984,799	259,163	5,243,962	5,222,632	21,330
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, 2017

School: Hawkins Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 255,200	\$ 24,046	\$ 279,246	\$ 279,198	\$ 48
Grades 1- 5	1,176,195	31,995	1,208,190	1,207,351	839
Grades 6-8	844,036	(57,554)	786,482	786,482	
Undistributed Instruction:					
Other Salaries of Instruction	98,851	(29,318)	69,533	69,060	473
General Supplies	45,772	(2,792)	42,980	41,669	1,311
Other Objects	5,500	(3,263)	2,237	573	1,664
Total Regular Programs	2,425,554	(36,886)	2,388,668	2,384,333	4,335
Instruction - Special Education:					
Resource Room/Resource Center:					
Salaries of Teachers	439,883	(32,792)	407,091	406,240	851
Other Salaries of Instruction	9,800	(8,660)	1,140	1,140	
General Supplies	4,731	(4,731)			
Total Resource Room/Resource Center	454,414	(46,183)	408,231	407,380	851
Total Special Education	454,414	(46,183)	408,231	407,380	851
Bilingual Education:					
Salaries of Teachers	627,491	(18,697)	608,794	607,641	1,153
Other Salaries of Instruction	77,021	(3,775)	73,246	72,483	763
General Supplies	4,500	(4,134)	366	366	
Total Bilingual Education	709,012	(26,606)	682,406	680,490	1,916
School Sponsored Co-curricular Activities:					
Salaries	4,287	1,465	5,752	5,752	
Total School Sponsored Co-curricular Activities	4,287	1,465	5,752	5,752	-
School Sponsored Athletics:					
Salaries	9,730	(1,790)	7,940	7,940	
Total School Sponsored Athletics	9,730	(1,790)	7,940	7,940	-
Before/After School Programs:					
Salaries of Teachers		2,000	2,000	2,000	
Total Before/After School Programs	-	2,000	2,000	2,000	-
Total Instruction	3,602,997	(108,000)	3,494,997	3,487,895	7,102
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Specialists	58,030	(21,275)	36,755	36,755	
Total Attendance and Social Work Services	58,030	(21,275)	36,755	36,755	-
Health Services:					
Salaries	95,182	282	95,464	94,019	1,445
Other Salaries	1,476	(208)	1,268	1,268	
Supplies and Materials	1,000	(79)	921	921	
Total Health Services	97,658	(5)	97,653	96,208	1,445

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2017

School: Hawkins Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Guidance:					
Salaries of Other Professional Staff	\$ 64,189	\$ 32,590	\$ 96,779	\$ 96,779	
Supplies and Materials	500	(500)			
Total Guidance	64,689	32,090	96,779	96,779	-
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	105,124	(556)	104,568	104,568	
Salaries of Secretarial and Clerical Assistants	24,087	(356)	23,731	23,731	
Salaries of Facilitators, Math & Literacy Coaches	121,510	34,449	155,959	155,959	
Purchased Professional - Education Services	12,000	(7,325)	4,675	4,674	\$ 1
Total Improvement of Instruction Services	262,721	26,212	288,933	288,932	1
Educational Media/Library Services:					
Salaries of Other Professional Staff	99,119	2,268	101,387	100,932	455
Supplies and Materials	1,000	(1,000)			
Total Educational Media/Library Services	100,119	1,268	101,387	100,932	455
Instructional Staff Training Services:					
Purchased Professional - Education Services		3,300	3,300	3,000	300
Total Instructional Staff Training Services		3,300	3,300	3,000	300
Support Services - School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	228,371	49,647	278,018	277,860	158
Salaries of Secretarial and Clerical Assistants	24,087	6,861	30,948	30,948	
Other Salaries	160,675	(7,809)	152,866	152,866	
Other Purchased Services (400-500 series)	8,000	(1,732)	6,268		6,268
Supplies and Materials	6,383	(101)	6,282	6,282	
Other Objects	5,312	(1,831)	3,481	3,481	
Total Support Services - School Administration	433,387	44,476	477,863	471,437	6,426
Security:					
Salaries	179,383	(15,301)	164,082	164,082	
Total Security	179,383	(15,301)	164,082	164,082	-
Student Transportation Services:					
Contracted Services - Transportation (Other than Between Home and School) - Vendors	8,428	(3,548)	4,880	3,353	1,527
Total Student Transportation Services	8,428	(3,548)	4,880	3,353	1,527
Unallocated Benefits:					
Health Benefits	1,275,120		1,275,120	1,275,120	
Total Unallocated Benefits	1,275,120	-	1,275,120	1,275,120	-
Total Undistributed Expenditures	2,479,535	67,217	2,546,752	2,536,598	10,154
Total Expenditures - Current Expense	6,082,532	(40,783)	6,041,749	6,024,493	17,256
Total Expenditures - School Based	6,082,532	(40,783)	6,041,749	6,024,493	17,256
Other Financing Sources:					
Transfers In	6,082,532	(40,783)	6,041,749	6,024,493	17,256
Total Other Financing Sources	6,082,532	(40,783)	6,041,749	6,024,493	17,256
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, 2017

School: Hawthorne Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 150,415	\$ 253	\$ 150,668	\$ 150,668	
Grades 1-5	767,190	208,457	975,647	975,647	
Grades 6-8	631,385	113,165	744,550	743,691	\$ 859
Undistributed Instruction:					
Other Salaries of Instruction	66,841	3,846	70,687	69,935	752
General Supplies	70,263	(47,318)	22,945	14,515	8,430
Textbooks	3,000	1,364	4,364	4,364	
Other Objects	651	(196)	455	455	
Total Regular Programs	1,689,745	279,571	1,969,316	1,959,275	10,041
Instruction - Special Education:					
Cognitive - Mild:					
Salaries of Teachers	206,086	8,374	214,460	214,135	325
Other Salaries of Instruction	5,600	(5,600)			
Total Cognitive - Mild	211,686	2,774	214,460	214,135	325
Behavioral Disabilities:					
Salaries of Teachers	54,669	221	54,890	54,890	
Total Behavioral Disabilities	54,669	221	54,890	54,890	-
Autism:					
Other Salaries of Instruction	1,400	(1,400)			
Total Autism	1,400	(1,400)	-	-	-
Total Special Education	267,755	1,595	269,350	269,025	325
School Sponsored Co-curricular Activities:					
Salaries	4,093	1,997	6,090	6,090	
Total School Sponsored Co-curricular Activities	4,093	1,997	6,090	6,090	-
School Sponsored Athletics:					
Salaries	9,730	(375)	9,355	9,355	
Total School Sponsored Athletics	9,730	(375)	9,355	9,355	-
Before/After School Programs:					
Salaries of Teachers	2,960	(340)	2,620	2,620	
Total Before/After School Programs	2,960	(340)	2,620	2,620	-
Total Instruction	1,974,283	282,448	2,256,731	2,246,365	10,366
Attendance and Social Work Services:					
Salaries	97,063	3,036	100,099	99,364	735
Total Attendance and Social Work Services	97,063	3,036	100,099	99,364	735
Health Services:					
Salaries	100,434	29,474	129,908	129,756	152
Other Salaries	1,640	(246)	1,394	1,394	
Total Health Services	102,074	29,228	131,302	131,150	152
Guidance:					
Salaries of Other Professional Staff	97,063	2,300	99,363	99,363	
Total Guidance	97,063	2,300	99,363	99,363	-
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	59,087	(634)	58,453	58,453	
Salaries of Secretarial and Clerical Assistants	52,004	(1,610)	50,394	50,394	
Total Improvement of Instruction Services	111,091	(2,244)	108,847	108,847	-

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2017

School: Hawthorne Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	\$ 171,461	\$ 28,824	\$ 200,285	\$ 200,132	\$ 153
Salaries of Secretarial and Clerical Assistants	52,004	4,380	56,384	56,384	
Other Salaries	3,171	(1,815)	1,356	1,356	
Other Purchased Services (400-500 series)		8,014	8,014	8,014	
Supplies and Materials	3,549	(3,502)	47	47	
Other Objects	3,204	(1,255)	1,949	1,219	730
Total Support Services – School Administration	233,389	34,646	268,035	267,152	883
Security:					
Salaries	73,821	4,578	78,399	78,399	
Total Security	73,821	4,578	78,399	78,399	-
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	7,500	(7,267)	233	233	
Total Student Transportation Services	7,500	(7,267)	233	233	-
Unallocated Benefits:					
Health Benefits	655,776		655,776	655,776	
Total Unallocated Benefits	655,776	-	655,776	655,776	-
Total Undistributed Expenditures	1,377,777	64,277	1,442,054	1,440,284	1,770
Total Expenditures - Current Expense	3,352,060	346,725	3,698,785	3,686,649	12,136
Capital Outlay:					
Equipment:					
Undistributed Expenditures:					
School Administration	2,657	(2,657)			
Total Equipment	2,657	(2,657)	-	-	
Total Expenditures - School Based	3,354,717	344,068	3,698,785	3,686,649	12,136
Other Financing Sources:					
Transfers In	3,354,717	344,068	3,698,785	3,686,649	12,136
Total Other Financing Sources	3,354,717	344,068	3,698,785	3,686,649	12,136
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, 2017

School: John F. Kennedy	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Grades 6-8	\$ 114,226	\$ (149)	\$ 114,077	\$ 114,077	
Grades 9-12	426,063	(107,287)	318,776	318,776	
Undistributed Instruction:					
General Supplies	17,337	(252)	17,085	17,085	
Total Regular Programs	557,626	(107,688)	449,938	449,938	-
Instruction - Special Education:					
Multiple Disabilities:					
Salaries of Teachers	807,646	165,264	972,910	972,887	\$ 23
Other Salaries of Instruction	501,116	(19,252)	481,864	481,384	480
General Supplies	11,454	(25)	11,429	11,088	341
Total Multiple Disabilities	1,320,216	145,987	1,466,203	1,465,359	844
Autism:					
Salaries of Teachers	587,705	30,192	617,897	617,828	69
Other Salaries of Instruction	209,064	40,464	249,528	249,206	322
General Supplies	10,170	(48)	10,122	8,723	1,399
Total Autism	806,939	70,608	877,547	875,757	1,790
Total Special Education	2,127,155	216,595	2,343,750	2,341,116	2,634
School Sponsored Co-curricular Activities:					
Salaries	10,436	(2,886)	7,550	7,550	
Total School Sponsored Co-curricular Activities	10,436	(2,886)	7,550	7,550	-
Before/After School Programs:					
Salaries of Teachers	31,080	28,114	59,194	59,122	72
Other Salaries for Instruction	45,300	10,360	55,660	55,650	10
Total Before/After School Programs	76,380	38,474	114,854	114,772	82
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	2,773,741	142,351	2,916,092	2,913,376	2,716
Attendance and Social Work Services:					
Salaries	99,119	968	100,087	99,352	735
Salaries of Family Liaisons/Comm Parent Inv. Specialists	34,441	916	35,357	35,357	
Total Attendance and Social Work Services	133,560	1,884	135,444	134,709	735
Health Services:					
Salaries	188,880	6,741	195,621	195,621	
Other Salaries	65,329	(11,315)	54,014	54,014	
Supplies and Materials	3,092	(737)	2,355	2,267	88
Total Health Services	257,301	(5,311)	251,990	251,902	88

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2017

School: John F. Kennedy	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Guidance:					
Salaries of Other Professional Staff	\$ 103,524	\$ 27,212	\$ 130,736	\$ 129,751	\$ 985
Supplies and Materials	1,119	(417)	702	702	
Total Guidance	104,643	26,795	131,438	130,453	985
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	53,288	(43)	53,245	53,245	
Salaries of Secretarial and Clerical Assistants	53,425	(608)	52,817	52,817	
Salaries of Facilitators, Math & Literacy Coaches	78,688	3,345	82,033	82,033	
Supplies and Materials	1,012	(64)	948	948	
Other Objects	3,000	(766)	2,234	1,759	475
Total Improvement of Instruction Services	189,413	1,864	191,277	190,802	475
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	205,538	29,986	235,524	235,206	318
Salaries of Secretarial and Clerical Assistants	53,425	7,578	61,003	61,003	
Other Salaries	91,018	(23)	90,995	90,995	
Other Purchased Services (400-500 series)	13,750	(11,685)	2,065	1,807	258
Supplies and Materials	2,748	(503)	2,245	2,171	74
Other Objects	4,901	(2,213)	2,688	2,628	60
Total Support Services – School Administration	371,380	23,140	394,520	393,810	710
Security:					
Salaries	87,494	744	88,238	88,238	
General Supplies	1,000	(274)	726	120	606
Total Security	88,494	470	88,964	88,358	606
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	19,586	(12,162)	7,424	7,424	
Total Student Transportation Services	19,586	(12,162)	7,424	7,424	-
Unallocated Benefits:					
Health Benefits	1,092,960		1,092,960	1,092,960	
Total Unallocated Benefits	1,092,960	-	1,092,960	1,092,960	-
Total Undistributed Expenditures	2,257,337	36,680	2,294,017	2,290,418	3,599
Total Expenditures - Current Expense	5,031,078	179,031	5,210,109	5,203,794	6,315
Total Expenditures - School Based	5,031,078	179,031	5,210,109	5,203,794	6,315
Other Financing Sources:					
Transfers In	5,031,078	179,031	5,210,109	5,203,794	6,315
Total Other Financing Sources	5,031,078	179,031	5,210,109	5,203,794	6,315
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, 2017

School: Lafayette Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 221,017	\$ (27,422)	\$ 193,595	\$ 193,595	
Grades 1-5	1,710,512	(33,023)	1,677,489	1,677,489	
Grades 6-8	801,066	(5,377)	795,689	795,689	
Undistributed Instruction:					
Other Salaries of Instruction	166,127	3,129	169,256	168,589	\$ 667
General Supplies	84,233	34,577	118,810	115,165	3,645
Textbooks	34,822	(34,822)			
Other Objects	22,060	738	22,798	22,122	676
Total Regular Programs	3,039,837	(62,200)	2,977,637	2,972,649	4,988
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	58,521	3,165	61,686	60,976	710
Other Salaries of Instruction	1,400	(1,400)			
General Supplies	5,994	(3,059)	2,935	2,935	
Textbooks	2,320	(2,320)			
Total Learning and/or Language Disabilities	68,235	(3,614)	64,621	63,911	710
Resource Room/Resource Center:					
Salaries of Teachers	489,502	1,226	490,728	490,728	
Other Salaries of Instruction	9,800	(9,800)			
Textbooks	1,120	(1,120)			
Total Resource Room/Resource Center	500,422	(9,694)	490,728	490,728	-
Total Special Education	568,657	(13,308)	555,349	554,639	710
Bilingual Education:					
Salaries of Teachers	823,547	78,171	901,718	901,368	350
Other Salaries of Instruction	16,800	(16,800)			
Total Bilingual Education	840,347	61,371	901,718	901,368	350
School Sponsored Co-curricular Activities:					
Salaries	21,823	(1,306)	20,517	20,517	
Total School Sponsored Co-curricular Activities	21,823	(1,306)	20,517	20,517	-
Before/After School Programs:					
Salaries of Teachers	18,486	(8,384)	10,102	10,102	
Total Before/After School Programs	18,486	(8,384)	10,102	10,102	-
Total Instruction	4,489,150	(23,827)	4,465,323	4,459,275	6,048
Attendance and Social Work Services:					
Salaries	97,063	536	97,599	96,890	709
Salaries of Family Liaisons/Comm Parent Inv. Specialists	34,441	(10,387)	24,054	24,054	
Supplies and Materials	500	(1)	499	498	1
Total Attendance and Social Work Services	132,004	(9,852)	122,152	121,442	710

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

Year ended June 30, 2017

School: Lafayette Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Health Services:					
Salaries	\$ 172,550	\$ 4,217	\$ 176,767	\$ 176,767	
Other Salaries	1,640	754	2,394	2,394	
Supplies and Materials	2,463	(60)	2,403	2,372	\$ 31
Total Health Services	176,653	4,911	181,564	181,533	31
Guidance:					
Salaries of Other Professional Staff	71,558	(22,431)	49,127	49,127	
Supplies and Materials	500	(1)	499	139	360
Total Guidance	72,058	(22,432)	49,626	49,266	360
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	159,861	(125)	159,736	159,736	
Salaries of Secretarial and Clerical Assistants	26,170	(25)	26,145	26,145	
Salaries of Facilitators, Math & Literacy Coaches	223,210	13,297	236,507	236,507	
Other Objects	5,000	(1,912)	3,088	3,088	
Total Improvement of Instruction Services	414,241	11,235	425,476	425,476	-
Educational Media/Library Services:					
Other Objects	10,000		10,000	10,000	
Total Educational Media/Library Services	10,000	-	10,000	10,000	-
Instructional Staff Training Services:					
Purchased Professional - Education Services	30,000	1,000	31,000	31,000	
Total Instructional Staff Training Services	30,000	1,000	31,000	31,000	-
Support Services - School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	308,480	68,470	376,950	376,515	435
Salaries of Secretarial and Clerical Assistants	26,170	1,317	27,487	27,487	
Other Salaries	127,383	1,126	128,509	128,509	
Other Purchased Services (400-500 series)	16,347	(7,617)	8,730	8,125	605
Supplies and Materials	5,236		5,236	5,197	39
Other Objects	9,679	(3,111)	6,568	6,568	
Total Support Services - School Administration	493,295	60,185	553,480	552,401	1,079
Security:					
Salaries	161,476	(27,847)	133,629	133,629	
General Supplies	481	(1)	480	480	
Total Security	161,957	(27,848)	134,109	134,109	-
Student Transportation Services:					
Contracted Services - Transportation (Other than Between Home and School) - Vendors	12,176	(238)	11,938	11,938	
Total Student Transportation Services	12,176	(238)	11,938	11,938	-
Unallocated Benefits:					
Health Benefits	1,511,928		1,511,928	1,511,928	
Total Unallocated Benefits	1,511,928	-	1,511,928	1,511,928	-
Total Undistributed Expenditures	3,014,312	16,961	3,031,273	3,029,093	2,180
Total Expenditures - Current Expense	7,503,462	(6,866)	7,496,596	7,488,368	8,228

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2017

School: Lafayette Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Capital Outlay:					
Equipment:					
Regular Programs - Instruction:					
Grades 1-5		\$ 6,000	\$ 6,000	\$ 6,000	
Total Equipment	-	6,000	6,000	6,000	-
Total Expenditures - School Based	\$ 7,503,462	(866)	7,502,596	7,494,368	\$ 8,228
Other Financing Sources:					
Transfers In	7,503,462	(866)	7,502,596	7,494,368	8,228
Total Other Financing Sources	7,503,462	(866)	7,502,596	7,494,368	8,228
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, 2017

School: Lincoln	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 166,967	\$ 16,655	\$ 183,622	\$ 183,572	\$ 50
Grades 1- 5	1,293,648	35,514	1,329,162	1,329,162	
Grades 6-8	285,564	(24,839)	260,725	260,725	
Undistributed Instruction:					
Other Salaries of Instruction	63,244	5,539	68,783	68,782	1
Other Purchased Services	2,000	(2,000)			
General Supplies	55,985	(13,182)	42,803	42,491	312
Textbooks	6,824	(3,090)	3,734	3,734	
Other Objects	2,000	(80)	1,920	1,620	300
Total Regular Programs	1,876,232	14,517	1,890,749	1,890,086	663
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	155,016	1,201	156,217	156,144	73
Other Salaries of Instruction	2,800	(2,560)	240	240	
General Supplies	4,700	(1,782)	2,918	2,918	
Textbooks	3,000	(3,000)			
Other Objects	750	(750)			
Total Learning and/or Language Disabilities	166,266	(6,891)	159,375	159,302	73
Resource Room/Resource Center:					
Salaries of Teachers	185,358	3,488	188,846	188,846	
Other Salaries of Instruction	2,800	(2,660)	140	140	
General Supplies	2,000	(1,801)	199	199	
Total Resource Room/Resource Center	190,158	(973)	189,185	189,185	-
Total Special Education	356,424	(7,864)	348,560	348,487	73
School Sponsored Co-curricular Activities:					
Salaries	2,621	8,991	11,612	11,612	
Total School Sponsored Co-curricular Activities	2,621	8,991	11,612	11,612	-
School Sponsored Athletics:					
Salaries	9,730	(1,363)	8,367	8,367	
Total School Sponsored Athletics	9,730	(1,363)	8,367	8,367	-
Before/After School Programs:					
Salaries of Teachers	1,140	(1,140)			
Other Salaries for Instruction		1,092	1,092	1,092	
Total Before/After School Programs	1,140	(48)	1,092	1,092	-
Total Instruction	2,246,147	14,233	2,260,380	2,259,644	736
Attendance and Social Work Services:					
Salaries	97,063	3,032	100,095	99,363	732
Salaries of Family Liaisons/Comm Parent Inv. Specialists	42,630	314	42,944	42,944	
Supplies and Materials	1,318	(197)	1,121	1,121	
Total Attendance and Social Work Services	141,011	3,149	144,160	143,428	732

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2017

School: Lincoln	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Health Services:					
Salaries	\$ 91,350	\$ 2,222	\$ 93,572	\$ 93,572	
Other Salaries	984	284	1,268	1,268	
Supplies and Materials	953	(144)	809	809	
Total Health Services	93,287	2,362	95,649	95,649	-
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	47,487	44	47,531	47,531	
Salaries of Secretarial and Clerical Assistants	24,087	(36)	24,051	23,729	\$ 322
Salaries of Facilitators, Math & Literacy Coaches		87,874	87,874	87,874	
Other Objects	3,000	(2,901)	99	99	
Total Improvement of Instruction Services	74,574	84,981	159,555	159,233	322
Instructional Staff Training Services:					
Supplies and Materials	2,000	(2,000)			
Total Instructional Staff Training Services	2,000	(2,000)	-	-	-
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	174,359	27,987	202,346	202,221	125
Salaries of Secretarial and Clerical Assistants	24,087	3,084	27,171	27,171	
Other Salaries	118,018	(3,708)	114,310	114,310	
Other Purchased Services (400-500 series)	7,990	(1,057)	6,933	5,942	991
Supplies and Materials	3,209	(470)	2,739	2,234	505
Other Objects	2,996	(1,376)	1,620	1,120	500
Total Support Services – School Administration	330,659	24,460	355,119	352,998	2,121
Security:					
Salaries	75,912	9,081	84,993	84,993	
Total Security	75,912	9,081	84,993	84,993	-
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	4,280	4,002	8,282	8,075	207
Total Student Transportation Services	4,280	4,002	8,282	8,075	207
Unallocated Benefits:					
Health Benefits	637,560		637,560	637,560	
Total Unallocated Benefits	637,560	-	637,560	637,560	-
Total Undistributed Expenditures	1,359,283	126,035	1,485,318	1,481,936	3,382
Total Expenditures - Current Expense	3,605,430	140,268	3,745,698	3,741,580	4,118
Capital Outlay:					
Equipment:					
Undistributed Expenditures:					
Non-Instructional Equipment	26,824	(13,412)	13,412	13,412	
Total Equipment	26,824	(13,412)	13,412	13,412	-
Total Expenditures - School Based	3,632,254	126,856	3,759,110	3,754,992	4,118
Other Financing Sources:					
Transfers In	3,632,254	126,856	3,759,110	3,754,992	4,118
Total Other Financing Sources	3,632,254	126,856	3,759,110	3,754,992	4,118
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, 2017

School: Louise A. Spencer	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 53,177	\$ 1,483	\$ 54,660	\$ 54,660	
Grades 1-5	977,360	(37,135)	940,225	940,225	
Grades 6-8	203,469	22,600	226,069	226,069	
Undistributed Instruction:					
Other Salaries of Instruction	32,188	2,160	34,348	33,947	\$ 401
General Supplies	28,941	(2,518)	26,423	24,196	2,227
Other Objects	5,209	(738)	4,471	1,670	2,801
Total Regular Programs	1,300,344	(14,148)	1,286,196	1,280,767	5,429
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	86,754	(31,838)	54,916	54,206	710
Other Salaries of Instruction	1,400	10,033	11,433	11,433	
Total Learning and/or Language Disabilities	88,154	(21,805)	66,349	65,639	710
Behavioral Disabilities:					
Salaries of Teachers	120,553	6,822	127,375	126,961	414
Other Salaries of Instruction	2,800	1,123	3,923	3,923	
Total Behavioral Disabilities	123,353	7,945	131,298	130,884	414
Multiple Disabilities:					
Salaries of Teachers	160,878	(49,399)	111,479	110,769	710
Other Salaries of Instruction	2,800	(500)	2,300	2,300	
Total Multiple Disabilities	163,678	(49,899)	113,779	113,069	710
Resource Room/Resource Center:					
Salaries of Teachers	143,127	1,544	144,671	144,307	364
Other Salaries of Instruction	2,800	3,860	6,660	6,660	
Total Resource Room/Resource Center	145,927	5,404	151,331	150,967	364
Autism:					
Salaries of Teachers	576,714	(52,271)	524,443	524,443	
Other Salaries of Instruction	45,117	3,919	49,036	48,780	256
General Supplies	2,000	(2,000)			
Total Autism	623,831	(50,352)	573,479	573,223	256
Total Special Education	1,144,943	(108,707)	1,036,236	1,033,782	2,454
Bilingual Education:					
Salaries of Teachers		511	511	511	
Other Salaries of Instruction		308	308	308	
Total Bilingual Education		819	819	819	
School Sponsored Co-curricular Activities:					
Salaries	5,362	2,733	8,095	8,095	
Total School Sponsored Co-curricular Activities	5,362	2,733	8,095	8,095	
School Sponsored Athletics:					
Salaries	9,730	5,754	15,484	15,484	
Total School Sponsored Athletics	9,730	5,754	15,484	15,484	

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

Year ended June 30, 2017

School: Louise A. Spencer	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Before/After School Programs:					
Salaries of Teachers	\$ 2,000	\$ (2,000)			
Other Salaries for Instruction	5,180	2,657	7,837	7,837	
Total Before/After School Programs	7,180	657	7,837	7,837	-
Other Supplemental/At-Risk Programs - Instruction:					
Purchased Professional & Technical Services	-	7,000	7,000	7,000	-
Total Other Supplemental/At-Risk Programs - Instruction	-	7,000	7,000	7,000	-
Total Instruction	2,467,559	(105,892)	2,361,667	2,353,784	\$ 7,883
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Specialists	60,900	(846)	60,054	60,054	
Supplies and Materials	500	(500)			
Total Attendance and Social Work Services	61,400	(1,346)	60,054	60,054	-
Health Services:					
Salaries	93,405	(2,192)	91,213	91,213	
Other Salaries	2,050	(782)	1,268	1,268	
Supplies and Materials	812	(504)	308	308	
Total Health Services	96,267	(3,478)	92,789	92,789	-
Guidance:					
Salaries of Other Professional Staff	99,119	1,523	100,642	100,298	344
Total Guidance	99,119	1,523	100,642	100,298	344
Improvement of Instruction Services:					
Salaries of Facilitators, Math & Literacy Coaches	57,088	1,093	58,181	58,181	
Total Improvement of Instruction Services	57,088	1,093	58,181	58,181	-
Instructional Staff Training Services:					
Purchased Professional - Education Services	-	24,150	24,150	24,150	-
Total Instructional Staff Training Services	-	24,150	24,150	24,150	-
Support Services - School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	115,998	27,557	143,555	143,216	339
Other Salaries	127,383	(9,149)	118,234	118,234	
Other Purchased Services (400-500 series)	-	4,700	4,700		4,700
Other Objects	1,155	879	2,034	1,889	145
Total Support Services - School Administration	244,536	23,987	268,523	263,339	5,184
Security:					
Salaries	82,168	(752)	81,416	81,416	
Total Security	82,168	(752)	81,416	81,416	-
Student Transportation Services:					
Contracted Services - Transportation (Other than Between Home and School) - Vendors	8,564	(3,489)	5,075	2,275	2,800
Total Student Transportation Services	8,564	(3,489)	5,075	2,275	2,800
Unallocated Benefits:					
Health Benefits	801,504	-	801,504	801,504	-
Total Unallocated Benefits	801,504	-	801,504	801,504	-
Total Undistributed Expenditures	1,450,646	41,688	1,492,334	1,484,006	8,328
Total Expenditures - Current Expense	3,918,205	(64,204)	3,854,001	3,837,790	16,211
Total Expenditures - School Based	3,918,205	(64,204)	3,854,001	3,837,790	16,211
Other Financing Sources:					
Transfers In	3,918,205	(64,204)	3,854,001	3,837,790	16,211
Total Other Financing Sources	3,918,205	(64,204)	3,854,001	3,837,790	16,211
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, 2017

School: Luis Munoz Marin (Broadway)

Expense

Current:

Instruction - regular programs:

Salaries of Teachers:

Kindergarten

Grades 1- 5

Grades 6-8

Undistributed Instruction:

Other Salaries of Instruction

Other Purchased Services

General Supplies

Textbooks

Other Objects

Total Regular Programs

Instruction - Special Education:

Learning and/or Language Disabilities:

Salaries of Teachers

Other Salaries of Instruction

Total Learning and/or Language Disabilities

Behavioral Disabilities:

Salaries of Teachers

Other Salaries of Instruction

General Supplies

Total Behavioral Disabilities

Multiple Disabilities:

Salaries of Teachers

Other Salaries of Instruction

General Supplies

Total Multiple Disabilities

Resource Room/Resource Center:

Salaries of Teachers

Other Salaries of Instruction

Total Resource Room/Resource Center

Total Special Education

Bilingual Education:

Salaries of Teachers

Other Salaries of Instruction

General Supplies

Total Bilingual Education

School Sponsored Co-curricular Activities:

Salaries

Total School Sponsored Co-curricular Activities

School Sponsored Athletics:

Salaries

Other Objects

Total School Sponsored Athletics

	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 185,012	\$ 589	\$ 185,601	\$ 185,601	
Grades 1- 5	1,209,888	(114,595)	1,095,293	1,095,293	
Grades 6-8	1,336,123	195,438	1,531,561	1,531,561	
Undistributed Instruction:					
Other Salaries of Instruction	98,401	1,196	99,597	99,597	
Other Purchased Services	1,000	(500)	500	500	
General Supplies	108,263	16,253	124,516	124,383	\$ 133
Textbooks	10,000	(10,000)			
Other Objects	4,611	14,559	19,170	15,235	3,935
Total Regular Programs	2,953,298	102,940	3,056,238	3,052,170	4,068
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	165,817	(40,012)	125,805	124,824	981
Other Salaries of Instruction	5,600	(3,104)	2,496	2,496	
Total Learning and/or Language Disabilities	171,417	(43,116)	128,301	127,320	981
Behavioral Disabilities:					
Salaries of Teachers	149,235	4,748	153,983	153,273	710
Other Salaries of Instruction	99,078	(12,121)	86,957	86,537	420
General Supplies	13,487	(9,248)	4,239	4,239	
Total Behavioral Disabilities	261,800	(16,621)	245,179	244,049	1,130
Multiple Disabilities:					
Salaries of Teachers	220,549	1,691	222,240	221,820	420
Other Salaries of Instruction	5,600	(5,600)			
General Supplies	5,000	(5,000)			
Total Multiple Disabilities	231,149	(8,909)	222,240	221,820	420
Resource Room/Resource Center:					
Salaries of Teachers	421,131	14,687	435,818	435,614	204
Other Salaries of Instruction	8,400	(8,400)			
Total Resource Room/Resource Center	429,531	6,287	435,818	435,614	204
Total Special Education	1,093,897	(62,359)	1,031,538	1,028,803	2,735
Bilingual Education:					
Salaries of Teachers	482,135	(67,167)	414,968	414,968	
Other Salaries of Instruction	11,200	18,908	30,108	30,108	
General Supplies	3,858	(3,625)	233	233	
Total Bilingual Education	497,193	(51,884)	445,309	445,309	-
School Sponsored Co-curricular Activities:					
Salaries	7,458	(3,733)	3,725	3,725	
Total School Sponsored Co-curricular Activities	7,458	(3,733)	3,725	3,725	-
School Sponsored Athletics:					
Salaries	8,258	(318)	7,940	7,940	
Other Objects	1,500	(235)	1,265	1,265	
Total School Sponsored Athletics	9,758	(553)	9,205	9,205	-

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2017

School: Luis Munoz Marin (Broadway)	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Before/After School Programs:					
Salaries of Teachers	\$ 198,000	\$ 300	\$ 198,300	\$ 198,300	
Other Salaries for Instruction	555	10,777	11,332	11,332	
Total Before/After School Programs	198,555	11,077	209,632	209,632	
Total Instruction	4,760,159	(4,512)	4,755,647	4,748,844	\$ 6,803
Attendance and Social Work Services:					
Salaries	91,350	37,657	129,007	128,984	23
Salaries of Family Liaisons/Comm Parent Inv. Specialists	42,630	315	42,945	42,945	
Other Purchased Services	749	(749)			
Total Attendance and Social Work Services	134,729	37,223	171,952	171,929	23
Health Services:					
Salaries	203,211	6,042	209,253	209,253	
Other Salaries	1,640	1,180	2,820	2,820	
Other Purchased Services	500	(500)			
Supplies and Materials	558	(57)	501	501	
Total Health Services	205,909	6,665	212,574	212,574	-
Guidance:					
Salaries of Other Professional Staff	91,375	5,550	96,925	96,215	710
Supplies and Materials	500		500	500	
Total Guidance	91,875	5,550	97,425	96,715	710
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	143,911	(308)	143,603	143,603	
Salaries of Secretarial and Clerical Assistants	66,964	(17,760)	49,204	49,204	
Salaries of Facilitators, Math & Literacy Coaches	57,088	5,189	62,277	62,277	
Other Purchased Services	17,320	(17,000)	320		320
Other Objects	17,702	(10,070)	7,632	7,632	
Total Improvement of Instruction Services	302,985	(39,949)	263,036	262,716	320
Educational Media/Library Services:					
Salaries of Other Professional Staff	97,063	(12,170)	84,893	84,183	710
Total Educational Media/Library Services	97,063	(12,170)	84,893	84,183	710
Instructional Staff Training Services:					
Purchased Professional -- Education Services	18,000	2,634	20,634	20,634	
Other Purchased Services	768	(768)			
Other Objects	11,121	(9,145)	1,976	1,976	
Total Instructional Staff Training Services	29,889	(7,279)	22,610	22,610	-
Support Services -- School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	274,408	51,430	325,838	325,675	163
Salaries of Secretarial and Clerical Assistants	66,964	(13,429)	53,535	53,535	
Other Salaries	117,603	40,729	158,332	158,332	
Other Purchased Services (400-500 series)	14,787	(4,411)	10,376	1,711	8,665
Supplies and Materials	7,870	(3,951)	3,919	3,919	
Other Objects	23,172	(5,941)	17,231	16,136	1,095
Total Support Services -- School Administration	504,804	64,427	569,231	559,308	9,923
Security:					
Salaries	96,329	(37,450)	58,879	58,879	
General Supplies	1,713	9,896	11,609	11,609	
Total Security	98,042	(27,554)	70,488	70,488	-
Student Transportation Services:					
Contracted Services -- Transportation (Other than Between Home and School) -- Vendors	17,033	(944)	16,089	15,716	373
Total Student Transportation Services	17,033	(944)	16,089	15,716	373

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2017

	Original Budget	Transfers	Final Budget	Actual	Final to Actual
School: Luis Munoz Marin (Broadway)					
Unallocated Benefits:					
Health Benefits	\$ 1,566,576		\$ 1,566,576	\$ 1,566,576	
Total Unallocated Benefits	1,566,576	-	1,566,576	1,566,576	-
Total Undistributed Expenditures	3,048,905	\$ 25,969	3,074,874	3,062,815	\$ 12,059
Total Expenditures - Current Expense	7,809,064	21,457	7,830,521	7,811,659	18,862
Capital Outlay:					
Equipment:					
Undistributed Expenditures:					
Non-Instructional Equipment	6,000	20,824	26,824	26,824	-
Total Equipment	6,000	20,824	26,824	26,824	-
Total Expenditures - School Based	7,815,064	42,281	7,857,345	7,838,483	18,862
Other Financing Sources:					
Transfers In	7,815,064	42,281	7,857,345	7,838,483	18,862
Total Other Financing Sources	7,815,064	42,281	7,857,345	7,838,483	18,862
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, 2017

School: Malcolm X. Shabazz High	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Grades 9-12	\$ 2,135,435	\$ 251,752	\$ 2,387,187	\$ 2,387,087	\$ 100
Undistributed Instruction:					
General Supplies	85,709	37,625	123,334	105,744	17,590
Textbooks	49,866	(33,456)	16,410	16,410	
Total Regular Programs	2,271,010	255,921	2,526,931	2,509,241	17,690
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	442,961	(33,265)	409,696	408,924	772
Other Salaries of Instruction	9,800	(9,800)			
General Supplies	5,500	(4,043)	1,457	1,275	182
Total Learning and/or Language Disabilities	458,261	(47,108)	411,153	410,199	954
Behavioral Disabilities:					
Salaries of Teachers	106,875	(52,791)	54,084	53,374	710
Other Salaries of Instruction	34,988	(517)	34,471	33,682	789
Total Behavioral Disabilities	141,863	(53,308)	88,555	87,056	1,499
Resource Room/Resource Center:					
Salaries of Teachers	523,589	(60,957)	462,632	462,507	125
Other Salaries of Instruction	9,800	(9,680)	120	120	
Total Resource Room/Resource Center	533,389	(70,637)	462,752	462,627	125
Total Special Education	1,133,513	(171,053)	962,460	959,882	2,578
School Sponsored Co-curricular Activities:					
Salaries	44,894	7,200	52,094	52,094	
Supplies and Materials	2,500	(5)	2,495	2,495	
Total School Sponsored Co-curricular Activities	47,394	7,195	54,589	54,589	-
School Sponsored Athletics:					
Salaries	206,936	1,602	208,538	208,538	
Supplies and Materials	43,203	(178)	43,025	41,955	1,070
Other Objects	23,750		23,750	23,750	
Total School Sponsored Athletics	273,889	1,424	275,313	274,243	1,070
Before/After School Programs:					
Salaries of Teachers	50,061	(45,464)	4,597	4,597	
Total Before/After School Programs	50,061	(45,464)	4,597	4,597	-
Total Instruction	3,775,867	48,023	3,823,890	3,802,552	21,338
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Specialists	42,630	(2,996)	39,634	39,634	
Supplies and Materials	750	(246)	504	504	
Total Attendance and Social Work Services	43,380	(3,242)	40,138	40,138	-

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

Year ended June 30, 2017

School: Malcolm X. Shabazz High	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Health Services:					
Salaries	\$ 95,182	\$ 6,270	\$ 101,452	\$ 101,452	
Other Salaries	1,640	(1,640)			
Supplies and Materials	1,159	(236)	923	923	
Total Health Services	97,981	4,394	102,375	102,375	-
Guidance:					
Salaries of Other Professional Staff	253,006	45,393	298,399	298,399	
Other Salaries	193,963	(93,859)	100,104	100,104	
Supplies and Materials	1,750	(43)	1,707	1,707	
Total Guidance	448,719	(48,509)	400,210	400,210	-
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	200,099	26	200,125	200,125	
Salaries of Other Professional Staff	117,202	11,695	128,897	128,748	\$ 149
Salaries of Secretarial and Clerical Assistants	74,165	(94)	74,071	74,071	
Other Salaries	94,440	3,050	97,490	96,780	710
Other Objects	5,300	1,693	6,993	3,808	3,185
Total Improvement of Instruction Services	491,206	16,370	507,576	503,532	4,044
Educational Media/Library Services:					
Salaries of Other Professional Staff	58,521	24,988	83,509	82,774	735
Purchased Professional and Technical Services	1,030	(1,030)			
Supplies and Materials	4,789	(69)	4,720	4,720	
Total Educational Media/Library Services	64,340	23,889	88,229	87,494	735
Support Services -- School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	341,469	63,292	404,761	404,433	328
Salaries of Secretarial and Clerical Assistants	74,165	4,088	78,253	78,040	213
Other Salaries	251,425	15,139	266,564	266,500	64
Other Purchased Services (400-500 series)	21,774	7,516	29,290	21,127	8,163
Supplies and Materials	8,546	(218)	8,328	8,181	147
Other Objects	27,952	4,787	32,739	31,369	1,370
Total Support Services -- School Administration	725,331	94,604	819,935	809,650	10,285
Security:					
Salaries	281,846	(34,397)	247,449	247,449	
General Supplies	3,776	(1,238)	2,538	2,538	
Total Security	285,622	(35,635)	249,987	249,987	-
Student Transportation Services:					
Contracted Services --Transportation (Other than Between Home and School) -- Vendors	19,451	(14,322)	5,129	2,935	2,194
Total Student Transportation Services	19,451	(14,322)	5,129	2,935	2,194
Unallocated Benefits:					
Health Benefits	1,475,496		1,475,496	1,475,496	
Total Unallocated Benefits	1,475,496	-	1,475,496	1,475,496	-
Total Undistributed Expenditures	3,651,526	37,549	3,689,075	3,671,817	17,258
Total Expenditures - Current Expense	7,427,393	85,572	7,512,965	7,474,369	38,596

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2017

School: Malcolm X. Shabazz High	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Capital Outlay:					
Equipment:					
Undistributed Expenditures:					
School Administration	\$ 24,782	\$ (19,982)	\$ 4,800	\$ 4,800	
Total Equipment	24,782	(19,982)	4,800	4,800	-
Total Expenditures - School Based	7,452,175	65,590	7,517,765	7,479,169	\$ 38,596
Other Financing Sources:					
Transfers In	7,452,175	65,590	7,517,765	7,479,169	38,596
Total Other Financing Sources	7,452,175	65,590	7,517,765	7,479,169	38,596
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, 2017

School: McKinley

Expense

Current:

Instruction - regular programs:

Salaries of Teachers:

	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Kindergarten	\$ 113,911	\$ 7,229	\$ 121,140	\$ 121,140	
Grades 1- 5	1,419,692	126,267	1,545,959	1,545,863	\$ 96
Grades 6-8	762,684	3,760	766,444	766,444	

Undistributed Instruction:

Other Salaries of Instruction	65,492	(14,144)	51,348	51,092	256
General Supplies	49,677	(20,847)	28,830	25,319	3,511
Textbooks	10,000	(10,000)			

Total Regular Programs	2,423,150	90,571	2,513,721	2,509,858	3,863
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Instruction - Special Education:

Learning and/or Language Disabilities:

Salaries of Teachers	619,154	(16,417)	602,737	601,409	1,328
Other Salaries of Instruction	12,600	(12,600)			
General Supplies	10,000	(7,181)	2,819	2,819	

Total Learning and/or Language Disabilities	641,754	(36,198)	605,556	604,228	1,328
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Resource Room/Resource Center:

Salaries of Teachers	661,256	(164,208)	497,048	497,043	5
Other Salaries of Instruction	12,600	(12,480)	120	120	
General Supplies	3,000	(3,000)			

Total Resource Room/Resource Center	676,856	(179,688)	497,168	497,163	5
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Autism:

Salaries of Teachers	424,419	(100,571)	323,848	323,848	
Other Salaries of Instruction	77,634	11,518	89,152	88,732	420
General Supplies	15,387	(44)	15,343	15,282	61

Total Autism	517,440	(89,097)	428,343	427,862	481
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Total Special Education	1,836,050	(304,983)	1,531,067	1,529,253	1,814
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Bilingual Education:

Salaries of Teachers	198,598	(3,603)	194,995	194,268	727
Other Salaries of Instruction	2,800	2,769	5,569	5,569	
General Supplies	3,000	(2,820)	180	180	

Total Bilingual Education	204,398	(3,654)	200,744	200,017	727
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School Sponsored Co-curricular Activities:

Salaries	11,986	16,169	28,155	28,115	40
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Total School Sponsored Co-curricular Activities	11,986	16,169	28,155	28,115	40
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School Sponsored Athletics:

Salaries	13,859	(13,859)			
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Total School Sponsored Athletics	13,859	(13,859)	-	-	-
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Before/After School Programs:

Salaries of Teachers		2,000	2,000	2,000	
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Total Before/After School Programs	-	2,000	2,000	2,000	-
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Newark Public Schools
Blended Resource Fund 15Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2017

School: McKinley	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Other Supplemental/At-Risk Programs - Instruction:					
Salaries of Reading Specialists	\$ 102,103	\$ 17,673	\$ 119,776	\$ 119,675	\$ 101
Total Other Supplemental/At-Risk Programs - Instruction	102,103	17,673	119,776	119,675	101
Total Instruction	4,591,546	(196,083)	4,395,463	4,388,918	6,545
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Specialists		22,004	22,004	22,004	
Total Attendance and Social Work Services	-	22,004	22,004	22,004	-
Health Services:					
Salaries	197,958	5,899	203,857	203,857	
Other Salaries	2,132	(732)	1,400	1,400	
Supplies and Materials	654	(654)			
Total Health Services	200,744	4,513	205,257	205,257	-
Guidance:					
Salaries of Other Professional Staff	87,315	(29,277)	58,038	58,038	
Total Guidance	87,315	(29,277)	58,038	58,038	-
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	116,022	(1,467)	114,555	114,555	
Salaries of Secretarial and Clerical Assistants	48,884	1,548	50,432	50,432	
Salaries of Facilitators, Math & Literacy Coaches	72,065	48,282	120,347	120,347	
Other Objects	4,515	(2,940)	1,575	1,575	
Total Improvement of Instruction Services	241,486	45,423	286,909	286,909	-
Instructional Staff Training Services:					
Purchased Professional - Education Services	37,710	(37,710)			
Total Instructional Staff Training Services	37,710	(37,710)			
Support Services - School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	264,641	7,813	272,454	272,454	
Salaries of Secretarial and Clerical Assistants	48,884	6,825	55,709	55,709	
Other Salaries	121,834	(64,852)	56,982	56,982	
Other Purchased Services (400-500 series)	11,449	(8,013)	3,436	859	2,577
Supplies and Materials	8,474	(2,019)	6,455	6,455	
Other Objects	9,892	(5,592)	4,300	4,000	300
Total Support Services - School Administration	465,174	(65,838)	399,336	396,459	2,877
Security:					
Salaries	135,709	(25,527)	110,182	110,182	
General Supplies	3,143	(893)	2,250	2,250	
Total Security	138,852	(26,420)	112,432	112,432	-
Student Transportation Services:					
Contracted Services - Transportation (Other than Between Home and School) - Vendors	3,121	(492)	2,629	621	2,008
Total Student Transportation Services	3,121	(492)	2,629	621	2,008

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2017

School: McKinley	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Unallocated Benefits:					
Health Benefits	\$ 1,420,848		\$ 1,420,848	\$ 1,420,848	
Total Unallocated Benefits	1,420,848	-	1,420,848	1,420,848	-
Total Undistributed Expenditures	2,595,250	\$ (87,797)	2,507,453	2,502,568	\$ 4,885
Total Expenditures - Current Expense	7,186,796	(283,880)	6,902,916	6,891,486	11,430
Total Expenditures - School Based	7,186,796	(283,880)	6,902,916	6,891,486	11,430
Other Financing Sources:					
Transfers In	7,186,796	(283,880)	6,902,916	6,891,486	11,430
Total Other Financing Sources	7,186,796	(283,880)	6,902,916	6,891,486	11,430
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, 2017

School: Miller Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 134,037	\$ (26,938)	\$ 107,099	\$ 107,099	
Grades 1- 5	654,820	110,822	765,642	765,642	
Grades 6-8	551,595	87,515	639,110	639,110	
Undistributed Instruction:					
Other Salaries of Instruction	68,392	(32,099)	36,293	35,701	\$ 592
General Supplies	36,032	7,374	43,406	43,070	336
Textbooks	8,000	(8,000)			
Other Objects	8,416	(2,400)	6,016	5,916	100
Total Regular Programs	<u>1,461,292</u>	<u>136,274</u>	<u>1,597,566</u>	<u>1,596,538</u>	<u>1,028</u>
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	627,137	28,163	655,300	655,260	40
Other Salaries of Instruction	9,800	2,073	11,873	11,873	
Total Learning and/or Language Disabilities	<u>636,937</u>	<u>30,236</u>	<u>667,173</u>	<u>667,133</u>	<u>40</u>
Resource Room/Resource Center:					
Salaries of Teachers	161,237	3,711	164,948	164,948	
Other Salaries of Instruction	2,800	(2,800)			
Total Resource Room/Resource Center	<u>164,037</u>	<u>911</u>	<u>164,948</u>	<u>164,948</u>	<u>-</u>
Total Special Education	<u>800,974</u>	<u>31,147</u>	<u>832,121</u>	<u>832,081</u>	<u>40</u>
Bilingual Education:					
Salaries of Teachers	604,409	(132,555)	471,854	470,874	980
Other Salaries of Instruction	43,388	(25,819)	17,569	17,569	
Total Bilingual Education	<u>647,797</u>	<u>(158,374)</u>	<u>489,423</u>	<u>488,443</u>	<u>980</u>
School Sponsored Co-curricular Activities:					
Salaries	5,788	4,244	10,032	10,032	
Total School Sponsored Co-curricular Activities	<u>5,788</u>	<u>4,244</u>	<u>10,032</u>	<u>10,032</u>	<u>-</u>
School Sponsored Athletics:					
Salaries	8,258	954	9,212	9,212	
Total School Sponsored Athletics	<u>8,258</u>	<u>954</u>	<u>9,212</u>	<u>9,212</u>	<u>-</u>
Before/After School Programs:					
Salaries of Teachers	23,766	(6,507)	17,259	17,259	
Other Salaries for Instruction	3,060	920	3,980	3,980	
Total Before/After School Programs	<u>26,826</u>	<u>(5,587)</u>	<u>21,239</u>	<u>21,239</u>	<u>-</u>
Total Instruction	<u>2,950,935</u>	<u>8,658</u>	<u>2,959,593</u>	<u>2,957,545</u>	<u>2,048</u>
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Specialists	35,038	186	35,224	35,224	
Total Attendance and Social Work Services	<u>35,038</u>	<u>186</u>	<u>35,224</u>	<u>35,224</u>	<u>-</u>
Health Services:					
Salaries	94,440	2,845	97,285	97,285	
Other Salaries	1,476	(166)	1,310	1,310	
Total Health Services	<u>95,916</u>	<u>2,679</u>	<u>98,595</u>	<u>98,595</u>	<u>-</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2017

School: Miller Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Guidance:					
Salaries of Other Professional Staff	\$ 103,524	\$ (6,481)	\$ 97,043	\$ 97,043	
Total Guidance	103,524	(6,481)	97,043	97,043	-
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	47,487	(363)	47,124	47,124	
Salaries of Secretarial and Clerical Assistants	49,912	4,182	54,094	54,094	
Salaries of Facilitators, Math & Literacy Coaches	195,143	3,397	198,540	198,540	
Other Objects	5,058	(2,074)	2,984	695	\$ 2,289
Total Improvement of Instruction Services	297,600	5,142	302,742	300,453	2,289
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	181,608	(3,229)	178,379	178,379	
Salaries of Secretarial and Clerical Assistants	49,912	19,312	69,224	69,224	
Other Salaries	2,250	(2,250)			
Other Purchased Services (400-500 series)	21,995	(8,270)	13,725	10,301	3,424
Supplies and Materials	5,275	(2,349)	2,926	2,926	
Other Objects	4,000	(892)	3,108	700	2,408
Total Support Services – School Administration	265,040	2,322	267,362	261,530	5,832
Security:					
Salaries	86,541	(2,045)	84,496	84,496	
Total Security	86,541	(2,045)	84,496	84,496	-
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	7,002	171	7,173	7,173	
Total Student Transportation Services	7,002	171	7,173	7,173	-
Unallocated Benefits:					
Health Benefits	983,664		983,664	983,664	
Total Unallocated Benefits	983,664	-	983,664	983,664	-
Total Undistributed Expenditures	1,874,325	1,974	1,876,299	1,868,178	8,121
Total Expenditures - Current Expense	4,825,260	10,632	4,835,892	4,825,723	10,169
Total Expenditures - School Based	4,825,260	10,632	4,835,892	4,825,723	10,169
Other Financing Sources:					
Transfers In	4,825,260	10,632	4,835,892	4,825,723	10,169
Total Other Financing Sources	4,825,260	10,632	4,835,892	4,825,723	10,169
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, 2017

School: Mount Vernon	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 330,255	\$ (37,165)	\$ 293,090	\$ 293,090	
Grades 1- 5	1,896,864	188,731	2,085,595	2,084,831	\$ 764
Grades 6-8	1,052,857	91,565	1,144,422	1,144,422	
Undistributed Instruction:					
Other Salaries of Instruction	132,479	5,715	138,194	137,253	941
General Supplies	77,201	(11,841)	65,360	63,747	1,613
Textbooks	7,500	(4,523)	2,977	2,977	
Total Regular Programs	3,497,156	232,482	3,729,638	3,726,320	3,318
Instruction - Special Education:					
Learning and/or Language Disabilities:					
General Supplies	350	(350)			
Textbooks	400	(400)			
Total Learning and/or Language Disabilities	750	(750)	-	-	-
Resource Room/Resource Center:					
Salaries of Teachers	293,547	(27,527)	266,020	266,020	
Other Salaries of Instruction	4,200	(4,200)			
General Supplies	1,748	(1,017)	731	532	199
Textbooks	300	(300)			
Total Resource Room/Resource Center	299,795	(33,044)	266,751	266,552	199
Total Special Education	300,545	(33,794)	266,751	266,552	199
Bilingual Education:					
Salaries of Teachers	550,719	(46,929)	503,790	503,416	374
Other Salaries of Instruction	42,333	(7,129)	35,204	35,117	87
General Supplies	700	(700)			
Textbooks	600	(600)			
Total Bilingual Education	594,352	(55,358)	538,994	538,533	461
School Sponsored Co-curricular Activities:					
Salaries	12,652	10,412	23,064	23,064	
Total School Sponsored Co-curricular Activities	12,652	10,412	23,064	23,064	-
School Sponsored Athletics:					
Salaries	8,258	(8,258)			
Total School Sponsored Athletics	8,258	(8,258)	-	-	-
Before/After School Programs:					
Salaries of Teachers	1,295	3,295	4,590	4,590	
Total Before/After School Programs	1,295	3,295	4,590	4,590	-
Total Instruction	4,414,258	148,779	4,563,037	4,559,059	3,978
Attendance and Social Work Services:					
Salaries	100,212	2,781	102,993	102,630	363
Salaries of Family Liaisons/Comm Parent Inv. Specialists	35,212	53	35,265	35,265	
Total Attendance and Social Work Services	135,424	2,834	138,258	137,895	363
Health Services:					
Salaries	102,103	4,507	106,610	106,610	
Other Salaries	2,132	(2,132)			
Supplies and Materials	200	(35)	165	165	
Total Health Services	104,435	2,340	106,775	106,775	-

Newark Public Schools
Blended Resource Fund 15
Schedule of Blended Expenditures
Budget and Actual
Year ended June 30, 2017

School: Mount Vernon	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	\$ 121,823	\$ (16,447)	\$ 105,376	\$ 105,376	
Salaries of Secretarial and Clerical Assistants	50,089	(938)	49,151	49,151	
Total Improvement of Instruction Services	171,912	(17,385)	154,527	154,527	-
Instructional Staff Training Services:					
Purchased Professional - Education Services	4,000	(4,000)	-	-	-
Total Instructional Staff Training Services	4,000	(4,000)	-	-	-
Support Services - School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	266,818	28,702	295,520	295,491	\$ 29
Salaries of Secretarial and Clerical Assistants	50,089	4,953	55,042	55,042	
Other Salaries	1,928	(1,928)			
Purchased Professional and Technical Services	2,000	(2,000)			
Other Purchased Services (400-500 series)	11,339	(826)	10,513	10,513	
Supplies and Materials	1,272	(539)	733	733	
Other Objects	5,996	(3,197)	2,799	2,319	480
Total Support Services - School Administration	339,442	25,165	364,607	364,098	509
Security:					
Salaries	121,195	10,715	131,910	131,910	
General Supplies	500	(45)	455	455	
Total Security	121,695	10,670	132,365	132,365	-
Student Transportation Services:					
Contracted Services - Transportation (Other than Between Home and School) - Vendors	9,243	(5,791)	3,452	580	2,872
Total Student Transportation Services	9,243	(5,791)	3,452	580	2,872
Unallocated Benefits:					
Health Benefits	1,147,608		1,147,608	1,147,608	
Total Unallocated Benefits	1,147,608	-	1,147,608	1,147,608	-
Total Undistributed Expenditures	2,033,759	13,833	2,047,592	2,043,848	3,744
Total Expenditures - Current Expense	6,448,017	162,612	6,610,629	6,602,907	7,722
Capital Outlay:					
Equipment:					
Undistributed Expenditures:					
Non-Instructional Equipment	10,036	2,010	12,046	12,046	
Total Equipment	10,036	2,010	12,046	12,046	-
Total Expenditures - School Based	6,458,053	164,622	6,622,675	6,614,953	7,722
Other Financing Sources:					
Transfers In	6,458,053	164,622	6,622,675	6,614,953	7,722
Total Other Financing Sources	6,458,053	164,622	6,622,675	6,614,953	7,722
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, 2017

School: Newark Early College High

Expense

Current:

Instruction - regular programs:

Salaries of Teachers:

Grades 6-8

	Original Budget	Transfers	Final Budget	Actual	Final to Actual
\$ 3,133,412	\$ 358,625	\$ 3,492,037	\$ 3,491,539	\$ 498	

Undistributed Instruction:

General Supplies

43,994	(7,158)	36,836	28,984	7,852
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Textbooks

73,000	(58,500)	14,500	14,500	
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Other Objects

5,000	(4,318)	682	414	268
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Total Regular Programs

3,255,406	288,649	3,544,055	3,535,437	8,618
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Instruction - Special Education:

Resource Room/Resource Center:

Salaries of Teachers

239,635	27,124	266,759	266,229	530
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Other Salaries of Instruction

4,200	159,702	163,902	163,902	
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Total Resource Room/Resource Center

243,835	186,826	430,661	430,131	530
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Total Special Education

243,835	186,826	430,661	430,131	530
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School Sponsored Athletics:

Salaries

139,436	(21,341)	118,095	118,095	
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Supplies and Materials

32,805	(1,394)	31,411	28,550	2,861
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Other Objects

	11,575	11,575	11,575	
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Total School Sponsored Athletics

172,241	(11,160)	161,081	158,220	2,861
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Before/After School Programs:

Salaries of Teachers

11,499	24,378	35,877	35,419	458
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Total Before/After School Programs

11,499	24,378	35,877	35,419	458
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Other Supplemental/At-Risk Programs - Instruction:

Purchased Professional & Technical Services

-	9,990	9,990	9,975	15
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Total Other Supplemental/At-Risk Programs - Instruction

-	9,990	9,990	9,975	15
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Total Instruction

3,682,981	498,683	4,181,664	4,169,182	12,482
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Attendance and Social Work Services:

Salaries of Family Liaisons/Comm Parent Inv. Specialists

42,630	(5,945)	36,685	36,685	
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Total Attendance and Social Work Services

42,630	(5,945)	36,685	36,685	
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Health Services:

Salaries

91,350	2,220	93,570	93,570	
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Supplies and Materials

2,000	(211)	1,789	1,789	
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Total Health Services

93,350	2,009	95,359	95,359	
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Guidance:

Salaries of Other Professional Staff

86,300	8,436	94,736	94,026	710
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Other Salaries

213,788	(51,591)	162,197	162,197	
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Total Guidance

300,088	(43,155)	256,933	256,223	710
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Improvement of Instruction Services:

Salaries of Supervisors of Instruction

112,375	(1,676)	110,699	110,699	
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Salaries of Secretarial and Clerical Assistants

26,002	364	26,366	26,366	
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Salaries of Facilitators, Math & Literacy Coaches

96,495	5,413	101,908	101,198	710
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Other Objects

3,000	(975)	2,025	2,025	
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Total Improvement of Instruction Services

237,872	3,126	240,998	240,288	710
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Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2017

School: Newark Early College High

	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Instructional Staff Training Services:					
Purchased Professional - Education Services	\$ 11,000	\$ (10,500)	\$ 500	\$ 240	\$ 260
Total Instructional Staff Training Services	11,000	(10,500)	500	240	260
Support Services - School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	250,121	(1,957)	248,164	248,164	
Salaries of Secretarial and Clerical Assistants	26,002	5,663	31,665	31,665	
Other Salaries	179,253	45,809	225,062	225,062	
Other Purchased Services (400-500 series)	14,713	9,766	24,479	15,878	8,601
Supplies and Materials	1,700	(1,700)			
Other Objects	1,500	(1,500)			
Total Support Services - School Administration	473,289	56,081	529,370	520,769	8,601
Security:					
Salaries	253,200	(4,858)	248,342	248,342	
Total Security	253,200	(4,858)	248,342	248,342	-
Student Transportation Services:					
Contracted Services - Transportation (Other than Between Home and School) - Vendors	5,000	4,354	9,354	3,005	6,349
Total Student Transportation Services	5,000	4,354	9,354	3,005	6,349
Unallocated Benefits:					
Health Benefits	1,111,176		1,111,176	1,111,176	
Total Unallocated Benefits	1,111,176	-	1,111,176	1,111,176	-
Total Undistributed Expenditures	2,527,605	1,112	2,528,717	2,512,087	16,630
Total Expenditures - Current Expense	6,210,586	499,795	6,710,381	6,681,269	29,112
Total Expenditures - School Based	6,210,586	499,795	6,710,381	6,681,269	29,112
Other Financing Sources:					
Transfers In	6,210,586	499,795	6,710,381	6,681,269	29,112
Total Other Financing Sources	6,210,586	499,795	6,710,381	6,681,269	29,112
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, 2017

School: Newark Leadership Academy	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Grades 9-12	\$ 669,581	\$ (39,902)	\$ 629,679	\$ 629,679	
Undistributed Instruction:					
General Supplies	73,756	(24,896)	48,860	44,871	\$ 3,989
Other Objects	1,127	(537)	590	590	
Total Regular Programs	744,464	(65,335)	679,129	675,140	3,989
Instruction - Special Education:					
Resource Room/Resource Center:					
Salaries of Teachers	62,063	1,357	63,420	63,057	363
Other Salaries of Instruction	5,600	(5,600)			
Total Resource Room/Resource Center	67,663	(4,243)	63,420	63,057	363
Total Special Education	67,663	(4,243)	63,420	63,057	363
School Sponsored Co-curricular Activities:					
Salaries	16,624	10,581	27,205	27,205	
Total School Sponsored Co-curricular Activities	16,624	10,581	27,205	27,205	-
Before/After School Programs:					
Salaries of Teachers	17,760	25,204	42,964	42,964	
Total Before/After School Programs	17,760	25,204	42,964	42,964	-
Other Supplemental/At-Risk Programs - Instruction:					
Purchased Professional & Technical Services	343,288	(56,288)	287,000	287,000	-
Total Other Supplemental/At-Risk Programs - Instruction	343,288	(56,288)	287,000	287,000	-
Total Instruction	1,189,799	(90,081)	1,099,718	1,095,366	4,352
Health Services:					
Salaries	47,590	1,077	48,667	48,667	
Supplies and Materials	1,000	(1,000)			
Total Health Services	48,590	77	48,667	48,667	-
Guidance:					
Other Salaries	5,550	370	5,920	5,920	
Total Guidance	5,550	370	5,920	5,920	-
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	48,937	11,980	60,917	60,378	539
Salaries of Secretarial and Clerical Assistants	25,824	2,261	28,085	28,085	
Total Improvement of Instruction Services	74,761	14,241	89,002	88,463	539
Instructional Staff Training Services:					
Purchased Professional -Education Services	10,494	(7,614)	2,880		2,880
Total Instructional Staff Training Services	10,494	(7,614)	2,880	-	2,880

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2017

School: Newark Leadership Academy	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	\$ 183,058	\$ 19,747	\$ 202,805	\$ 202,769	\$ 36
Salaries of Secretarial and Clerical Assistants	25,824	5,906	31,730	31,215	515
Other Salaries	75,558	73,311	148,869	148,869	
Other Objects	1,684	(684)	1,000	1,000	
Total Support Services – School Administration	286,124	98,280	384,404	383,853	551
Security:					
Salaries	146,957	(21,290)	125,667	125,667	
Total Security	146,957	(21,290)	125,667	125,667	-
Student Transportation Services:					
Contracted Services – Transportation (Other than Between Home and School) – Vendors	10,000	(9,260)	740	740	
Total Student Transportation Services	10,000	(9,260)	740	740	-
Unallocated Benefits:					
Health Benefits	510,048		510,048	510,048	
Total Unallocated Benefits	510,048	-	510,048	510,048	-
Total Undistributed Expenditures	1,092,524	74,804	1,167,328	1,163,358	3,970
Total Expenditures - Current Expense	2,282,323	(15,277)	2,267,046	2,258,724	8,322
Total Expenditures - School Based	2,282,323	(15,277)	2,267,046	2,258,724	8,322
Other Financing Sources:					
Transfers In	2,282,323	(15,277)	2,267,046	2,258,724	8,322
Total Other Financing Sources	2,282,323	(15,277)	2,267,046	2,258,724	8,322
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, 2017

School: Newark Vocational High

Expense

Current:

Instruction - regular programs:

Salaries of Teachers:

Grades 6-8

Grades 9-12

Undistributed Instruction:

General Supplies

Total Regular Programs

Instruction - Special Education:

Behavioral Disabilities:

Salaries of Teachers

Other Salaries of Instruction

Total Behavioral Disabilities

Resource Room/Resource Center:

Salaries of Teachers

Other Salaries of Instruction

Total Resource Room/Resource Center

Total Special Education

School Sponsored Co-curricular Activities:

Salaries

Total School Sponsored Co-curricular Activities

Before/After School Programs:

Salaries of Teachers

Total Before/After School Programs

Total Instruction

Attendance and Social Work Services:

Salaries

Salaries of Family Liaisons/Comm Parent Inv. Specialists

Total Attendance and Social Work Services

Health Services:

Other Salaries

Total Health Services

Guidance:

Salaries of Other Professional Staff

Other Salaries

Total Guidance

Improvement of Instruction Services:

Salaries of Supervisors of Instruction

Salaries of Other Professional Staff

Salaries of Facilitators, Math & Literacy Coaches

Other Objects

Total Improvement of Instruction Services

	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Instruction - regular programs:					
Salaries of Teachers:					
Grades 6-8		\$ 10,000	\$ 10,000	\$ 10,000	
Grades 9-12	\$ 1,253,449	(64,867)	1,188,582	1,188,025	\$ 557
Undistributed Instruction:					
General Supplies	4,199		4,199	4,199	
Total Regular Programs	1,257,648	(54,867)	1,202,781	1,202,224	557
Instruction - Special Education:					
Behavioral Disabilities:					
Salaries of Teachers	55,713	(20,795)	34,918	34,918	
Other Salaries of Instruction	2,800	(2,800)			
Total Behavioral Disabilities	58,513	(23,595)	34,918	34,918	-
Resource Room/Resource Center:					
Salaries of Teachers	462,015	(59,834)	402,181	401,316	865
Other Salaries of Instruction	8,400	54,818	63,218	63,218	
Total Resource Room/Resource Center	470,415	(5,016)	465,399	464,534	865
Total Special Education	528,928	(28,611)	500,317	499,452	865
School Sponsored Co-curricular Activities:					
Salaries	36,282	26,622	62,904	62,904	
Total School Sponsored Co-curricular Activities	36,282	26,622	62,904	62,904	-
Before/After School Programs:					
Salaries of Teachers	12,242	(4,008)	8,234	8,046	188
Total Before/After School Programs	12,242	(4,008)	8,234	8,046	188
Total Instruction	1,836,012	(61,776)	1,774,236	1,772,626	1,610
Attendance and Social Work Services:					
Salaries		77,818	77,818	77,817	1
Salaries of Family Liaisons/Comm Parent Inv. Specialists	40,600	592	41,192	41,192	
Total Attendance and Social Work Services	40,600	78,410	119,010	119,009	1
Health Services:					
Other Salaries	1,400	(1,400)			
Total Health Services	1,400	(1,400)	-	-	-
Guidance:					
Salaries of Other Professional Staff	141,222	(77,743)	63,479	63,115	364
Other Salaries	88,322	(1,801)	86,521	86,521	
Total Guidance	229,544	(79,544)	150,000	149,636	364
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	198,650	(175)	198,475	198,475	
Salaries of Other Professional Staff	89,779	15,054	104,833	104,558	275
Salaries of Facilitators, Math & Literacy Coaches	197,671	(15,914)	181,757	181,047	710
Other Objects	3,000		3,000	2,895	105
Total Improvement of Instruction Services	489,100	(1,035)	488,065	486,975	1,090

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2017

School: Newark Vocational High	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Instructional Staff Training Services:					
Purchased Professional –Education Services		\$ 1,000	\$ 1,000		\$ 1,000
Total Instructional Staff Training Services	-	1,000	1,000	-	1,000
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	\$ 198,650	79,159	277,809	\$ 277,402	407
Other Salaries	193,865	30,569	224,434	224,434	
Other Objects	3,000	(1,885)	1,115	1,065	50
Total Support Services – School Administration	396,013	107,345	503,358	502,901	457
Security:					
Salaries	49,300	(12,731)	36,569	36,569	
Total Security	49,300	(12,731)	36,569	36,569	-
Unallocated Benefits:					
Health Benefits	728,640		728,640	728,640	
Total Unallocated Benefits	728,640	-	728,640	728,640	-
Total Undistributed Expenditures	1,934,597	92,045	2,026,642	2,023,730	2,912
Total Expenditures - Current Expense	3,770,609	30,269	3,800,878	3,796,356	4,522
Capital Outlay:					
Equipment:					
Undistributed Expenditures:					
Security:	4,000	(4,000)			
Total Equipment	4,000	(4,000)	-	-	-
Total Expenditures - School Based	3,774,609	26,269	3,800,878	3,796,356	4,522
Other Financing Sources:					
Transfers In	3,774,609	26,269	3,800,878	3,796,356	4,522
Total Other Financing Sources	3,774,609	26,269	3,800,878	3,796,356	4,522
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, 2017

School: Ivy Hill	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 184,265	\$ 904	\$ 185,169	\$ 185,169	
Grades 1- 5	1,027,071	14,240	1,041,311	1,041,311	
Grades 6-8	532,442	10,321	542,763	542,763	
Undistributed Instruction:					
Other Salaries of Instruction	64,934	860	65,794	64,919	\$ 875
Purchased Technical Services	9,500	(9,500)			
General Supplies	96,954	(31,665)	65,289	64,513	776
Total Regular Programs	1,915,166	(14,840)	1,900,326	1,898,675	1,651
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	229,757	(66,524)	163,233	162,770	463
Other Salaries of Instruction	4,200	(4,060)	140	140	
Purchased Professional & Educational Services	14,778	(7,778)	7,000	7,000	
General Supplies	6,000	(6,000)			
Total Learning and/or Language Disabilities	254,735	(84,362)	170,373	169,910	463
Behavioral Disabilities:					
Salaries of Teachers	51,777	17,208	68,985	68,277	708
Total Behavioral Disabilities	51,777	17,208	68,985	68,277	708
Resource Room/Resource Center:					
Salaries of Teachers	125,463	8,147	133,610	132,883	727
Other Salaries of Instruction	2,800	(2,800)			
Total Resource Room/Resource Center	128,263	5,347	133,610	132,883	727
Autism:					
Salaries of Teachers	354,761	2,594	357,355	357,355	
Other Salaries of Instruction	140,201	(8,975)	131,226	130,484	742
Total Autism	494,962	(6,381)	488,581	487,839	742
Total Special Education	929,737	(68,188)	861,549	858,909	2,640
Bilingual Education:					
Salaries of Teachers	212,564	2,102	214,666	214,593	73
Other Salaries of Instruction	4,200	(4,200)			
General Supplies	2,500	(2,500)			
Total Bilingual Education	219,264	(4,598)	214,666	214,593	73
School Sponsored Co-curricular Activities:					
Salaries	5,788	4,172	9,960	9,960	
Total School Sponsored Co-curricular Activities	5,788	4,172	9,960	9,960	-
School Sponsored Athletics:					
Salaries	9,730	(1,790)	7,940	7,940	
Total School Sponsored Athletics	9,730	(1,790)	7,940	7,940	-

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

Year ended June 30, 2017

School: Ivy Hill	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Before/After School Programs:					
Salaries of Teachers	\$ 14,208	\$ (12,208)	\$ 2,000	\$ 2,000	
Total Before/After School Programs	14,208	(12,208)	2,000	2,000	-
Total Instruction	3,093,893	(97,452)	2,996,441	2,992,077	\$ 4,364
Attendance and Social Work Services:					
Salaries	97,063	2,851	99,914	99,186	728
Salaries of Family Liaisons/Comm Parent Inv. Specialists		33,718	33,718	33,718	
Total Attendance and Social Work Services	97,063	36,569	133,632	132,904	728
Health Services:					
Salaries	91,350	2,192	93,542	93,542	
Other Salaries	2,050	(2,050)			
Supplies and Materials	700	(700)			
Total Health Services	94,100	(558)	93,542	93,542	-
Improvement of Instruction Services:					
Salaries of Secretarial and Clerical Assistants	23,199	274	23,473	23,473	
Salaries of Facilitators, Math & Literacy Coaches	192,930	12,732	205,662	205,662	
Other Objects	1,000	(600)	400		400
Total Improvement of Instruction Services	217,129	12,406	229,535	229,135	400
Educational Media/Library Services:					
Salaries of Other Professional Staff	62,118	8,893	71,011	70,301	710
Supplies and Materials	1,000	(1,000)			
Total Educational Media/Library Services	63,118	7,893	71,011	70,301	710
Instructional Staff Training Services:					
Purchased Professional --Education Services	5,000	(2,000)	3,000		3,000
Other Objects	1,000	(1,000)			
Total Instructional Staff Training Services	6,000	(3,000)	3,000	-	3,000
Support Services -- School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	126,872	16,757	143,629	143,600	29
Salaries of Secretarial and Clerical Assistants	23,199	2,120	25,319	25,319	
Other Salaries	233,397	5,934	239,331	239,067	264
Other Purchased Services (400-500 series)	7,238	(6,428)	810		810
Supplies and Materials	5,998	(5,998)			
Other Objects	1,152	(422)	730	730	
Total Support Services -- School Administration	397,856	11,963	409,819	408,716	1,103
Security:					
Salaries	130,433	814	131,247	131,247	
Total Security	130,433	814	131,247	131,247	-
Student Transportation Services:					
Contracted Services --Transportation (Other than Between Home and School) -- Vendors	7,003	(2,239)	4,764	4,064	700
Total Student Transportation Services	7,003	(2,239)	4,764	4,064	700

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2017

School: Ivy Hill	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Unallocated Benefits:					
Health Benefits	\$ 1,129,392		\$ 1,129,392	\$ 1,129,392	
Total Unallocated Benefits	1,129,392	-	1,129,392	1,129,392	-
Total Undistributed Expenditures	2,142,094	\$ 63,848	2,205,942	2,199,301	\$ 6,641
Total Expenditures - Current Expense	5,235,987	(33,604)	5,202,383	5,191,378	11,005
Capital Outlay:					
Equipment:					
Undistributed Expenditures:					
Security:	3,600	(3,600)			
Non-Instructional Equipment	11,222	(11,222)			
Total Equipment	14,822	(14,822)	-	-	-
Total Expenditures - School Based	5,250,809	(48,426)	5,202,383	5,191,378	11,005
Other Financing Sources:					
Transfers In	5,250,809	(48,426)	5,202,383	5,191,378	11,005
Total Other Financing Sources	5,250,809	(48,426)	5,202,383	5,191,378	11,005
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, 2017

School: Oliver Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 54,455	\$ (47,437)	\$ 7,018	\$ 7,018	
Grades 1- 5	1,243,474	207,241	1,450,715	1,450,715	
Grades 6-8	1,567,283	(58,550)	1,508,733	1,508,733	
Undistributed Instruction:					
Other Salaries of Instruction	65,096	2,704	67,800	67,459	\$ 341
General Supplies	95,575	125,780	221,355	208,057	13,298
Other Objects	1,389	2,760	4,149	3,119	1,030
Total Regular Programs	3,027,272	232,498	3,259,770	3,245,101	14,669
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	53,580	2,448	56,028	55,318	710
Other Salaries of Instruction	1,400	(1,400)			
Total Learning and/or Language Disabilities	54,980	1,048	56,028	55,318	710
Behavioral Disabilities:					
Salaries of Teachers	132,805	(61,785)	71,020	71,020	
Other Salaries of Instruction	2,800	(2,800)			
Total Behavioral Disabilities	135,605	(64,585)	71,020	71,020	-
Resource Room/Resource Center:					
Salaries of Teachers	268,056	(4,252)	263,804	263,598	206
Other Salaries of Instruction	7,000	(7,000)			
Total Resource Room/Resource Center	275,056	(11,252)	263,804	263,598	206
Total Special Education	465,641	(74,789)	390,852	389,936	916
Bilingual Education:					
Salaries of Teachers	1,217,821	(103,027)	1,114,794	1,113,739	1,055
Other Salaries of Instruction	85,934	2,756	88,690	87,770	920
Total Bilingual Education	1,303,755	(100,271)	1,203,484	1,201,509	1,975
School Sponsored Co-curricular Activities:					
Salaries	26,064	15,484	41,548	41,548	
Supplies and Materials	1,000	(1,000)			
Total School Sponsored Co-curricular Activities	27,064	14,484	41,548	41,548	-
School Sponsored Athletics:					
Salaries	8,253	(2,657)	5,596	5,596	
Total School Sponsored Athletics	8,253	(2,657)	5,596	5,596	-
Before/After School Programs:					
Salaries of Teachers	15,000	12,800	27,800	27,800	
Total Before/After School Programs	15,000	12,800	27,800	27,800	-
Other Supplemental/At-Risk Programs - Instruction:					
Purchased Professional & Technical Services	5,000	(2,150)	2,850	2,850	-
Total Other Supplemental/At-Risk Programs - Instruction	5,000	(2,150)	2,850	2,850	-
Total Instruction	4,851,985	79,915	4,931,900	4,914,340	17,560

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

Year ended June 30, 2017

School: Oliver Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Attendance and Social Work Services:					
Salaries	\$ 57,640	\$ (6,064)	\$ 51,576	\$ 50,866	\$ 710
Salaries of Family Liaisons/Comm Parent Inv. Specialists	50,750	(5,971)	44,779	44,779	
Total Attendance and Social Work Services	108,390	(12,035)	96,355	95,645	710
Health Services:					
Salaries	181,936	4,481	186,417	186,417	
Other Salaries	760	1,765	2,525	2,525	
Supplies and Materials	537	(94)	443	428	15
Total Health Services	183,233	6,152	189,385	189,370	15
Guidance:					
Salaries of Other Professional Staff	96,495	284	96,779	96,779	
Supplies and Materials	51	(36)	15	15	
Total Guidance	96,546	248	96,794	96,794	-
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	143,911	1,789	145,700	145,700	
Salaries of Secretarial and Clerical Assistants	67,675	(514)	67,161	67,161	
Other Objects	5,000		5,000	5,000	
Total Improvement of Instruction Services	216,586	1,275	217,861	217,861	-
Educational Media/Library Services:					
Supplies and Materials	24,197	(1)	24,196	24,196	
Total Educational Media/Library Services	24,197	(1)	24,196	24,196	-
Instructional Staff Training Services:					
Purchased Professional - Education Services	3,489	(3,489)			
Total Instructional Staff Training Services	3,489	(3,489)	-	-	-
Support Services - School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	263,534	36,483	300,017	299,960	57
Salaries of Secretarial and Clerical Assistants	67,675	4,024	71,699	71,699	
Other Salaries	4,000	64	4,064	4,064	
Other Purchased Services (400-500 series)	1,211	29,235	30,446	29,840	606
Supplies and Materials	4,621	(534)	4,087	4,087	
Other Objects	1,500	1,270	2,770	1,923	847
Total Support Services - School Administration	342,541	70,542	413,083	411,573	1,510
Security:					
Salaries	115,141	(19,493)	95,648	95,648	
Total Security	115,141	(19,493)	95,648	95,648	-
Student Transportation Services:					
Contracted Services - Transportation (Other than Between Home and School) - Vendors	11,338	(3,675)	7,663	5,920	1,743
Total Student Transportation Services	11,338	(3,675)	7,663	5,920	1,743
Unallocated Benefits:					
Health Benefits	1,530,144		1,530,144	1,530,144	
Total Unallocated Benefits	1,530,144	-	1,530,144	1,530,144	-
Total Undistributed Expenditures	2,631,605	39,524	2,671,129	2,667,151	3,978
Total Expenditures - Current Expense	7,483,590	119,439	7,603,029	7,581,491	21,538

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2017

School: Oliver Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Capital Outlay:					
Equipment:					
Regular Programs - Instruction:					
Grades 6-8	\$ 8,265	\$ 31,307	\$ 39,572	\$ 37,085	\$ 2,487
Total Equipment	8,265	31,307	39,572	37,085	2,487
Total Expenditures - School Based	7,491,855	150,746	7,642,601	7,618,576	24,025
Other Financing Sources:					
Transfers In	7,491,855	150,746	7,642,601	7,618,576	24,025
Total Other Financing Sources	7,491,855	150,746	7,642,601	7,618,576	24,025
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, 2017

School: New Park	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 235,603	\$ 16,107	\$ 251,710	\$ 251,710	
Grades 1- 5	1,272,022	33,591	1,305,613	1,305,613	
Grades 6-8	1,111,227	30,888	1,142,115	1,141,945	\$ 170
Undistributed Instruction:					
Other Salaries of Instruction	137,396	4,852	142,248	142,248	
General Supplies	86,832	(1,420)	85,412	78,719	6,693
Textbooks	6,991	(3,188)	3,803	3,803	
Other Objects	28,114	(14,761)	13,353	13,311	42
Total Regular Programs	2,878,185	66,069	2,944,254	2,937,349	6,905
Instruction - Special Education:					
Multiple Disabilities:					
Salaries of Teachers	182,437	14,624	197,061	196,351	710
Other Salaries of Instruction	70,863	31,927	102,790	102,203	587
General Supplies	3,353	(1,334)	2,019	1,861	158
Total Multiple Disabilities	256,653	45,217	301,870	300,415	1,455
Resource Room/Resource Center:					
Salaries of Teachers	178,814	(42,010)	136,804	136,095	709
Other Salaries of Instruction	4,200	(2,982)	1,218	1,218	
General Supplies	2,000	(1,622)	378	378	
Total Resource Room/Resource Center	185,014	(46,614)	138,400	137,691	709
Total Special Education	441,667	(1,397)	440,270	438,106	2,164
Bilingual Education:					
Salaries of Teachers	443,837	(85,041)	358,796	358,796	
Other Salaries of Instruction	76,134	20,494	96,628	96,588	40
General Supplies	3,000	(615)	2,385	2,385	
Textbooks	1,426	(1,426)			
Total Bilingual Education	524,397	(66,588)	457,809	457,769	40
School Sponsored Co-curricular Activities:					
Salaries	20,255	(8,023)	12,232	12,232	
Total School Sponsored Co-curricular Activities	20,255	(8,023)	12,232	12,232	-
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	44,400	(29,120)	15,280	15,280	
Total Before/After School Programs	44,400	(29,120)	15,280	15,280	-
Total Instruction	3,918,634	(39,059)	3,879,575	3,870,466	9,109

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

Year ended June 30, 2017

School: New Park	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Attendance and Social Work Services:					
Salaries	\$ 91,350	\$ 7,721	\$ 99,071	\$ 99,055	\$ 16
Salaries of Family Liaisons/Comm Parent Inv. Specialists	45,614	(16,882)	28,732	28,732	
Total Attendance and Social Work Services	136,964	(9,161)	127,803	127,787	16
Health Services:					
Salaries	91,350	2,251	93,601	93,601	
Other Salaries	2,460	(1,192)	1,268	1,268	
Supplies and Materials	1,959	(600)	1,359	1,194	165
Total Health Services	95,769	459	96,228	96,063	165
Guidance:					
Salaries of Other Professional Staff	54,103	43,946	98,049	97,339	710
Total Guidance	54,103	43,946	98,049	97,339	710
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	146,811	(7,598)	139,213	139,213	
Salaries of Secretarial and Clerical Assistants	50,089	(745)	49,344	49,344	
Salaries of Facilitators, Math & Literacy Coaches	164,594	3,041	167,635	167,635	
Other Objects	6,172	(1,570)	4,602	1,415	3,187
Total Improvement of Instruction Services	367,666	(6,872)	360,794	357,607	3,187
Educational Media/Library Services:					
Salaries of Other Professional Staff	104,727	11,270	115,997	115,644	353
Supplies and Materials	5,016	(139)	4,877	1,650	3,227
Total Educational Media/Library Services	109,743	11,131	120,874	117,294	3,580
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	295,430	37,269	332,699	332,557	142
Salaries of Secretarial and Clerical Assistants	50,089	10,013	60,102	60,102	
Other Salaries	45,565	(4,684)	40,881	40,881	
Other Purchased Services (400-500 series)	23,000	(697)	22,303	17,559	4,744
Supplies and Materials	6,972	5,098	12,070	11,476	594
Other Objects	900	(60)	840	675	165
Total Support Services – School Administration	421,956	46,939	468,895	463,250	5,645
Security:					
Salaries	47,580	(771)	46,809	46,809	
General Supplies	1,186	843	2,029	2,029	
Total Security	48,766	72	48,838	48,838	-
Student Transportation Services:					
Contracted Services --Transportation (Other than Between Home and School) -- Vendors	14,856	(1,809)	13,047	12,509	538
Total Student Transportation Services	14,856	(1,809)	13,047	12,509	538

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2017

School: New Park	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Unallocated Benefits:					
Health Benefits	\$ 1,293,336		\$ 1,293,336	\$ 1,293,336	
Total Unallocated Benefits	1,293,336	-	1,293,336	1,293,336	-
Total Undistributed Expenditures	2,543,159	\$ 84,705	2,627,864	2,614,023	\$ 13,841
Total Expenditures - Current Expense	6,461,793	45,646	6,507,439	6,484,489	22,950
Total Expenditures - School Based	6,461,793	45,646	6,507,439	6,484,489	22,950
Other Financing Sources:					
Transfers In	6,461,793	45,646	6,507,439	6,484,489	22,950
Total Other Financing Sources	6,461,793	45,646	6,507,439	6,484,489	22,950
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, 2017

School: Peshine Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 269,299	\$ (91,982)	\$ 177,317	\$ 177,317	
Grades 1-5	1,314,785	(91,974)	1,222,811	1,222,809	\$ 2
Grades 6-8	1,239,647	(98,499)	1,141,148	1,141,148	
Undistributed Instruction:					
Other Salaries of Instruction	132,210	2,591	134,801	134,499	302
General Supplies	87,789	45,097	132,886	131,305	1,581
Other Objects	35,000	(35,000)			
Total Regular Programs	3,082,252	(273,289)	2,808,963	2,807,078	1,885
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	206,836	(44,438)	162,398	161,939	459
Other Salaries of Instruction	4,200	8,783	12,983	12,983	
Total Learning and/or Language Disabilities	211,036	(35,655)	175,381	174,922	459
Behavioral Disabilities:					
Salaries of Teachers	143,152	30,491	173,643	173,377	266
Other Salaries of Instruction	103,609	10,898	114,507	113,862	645
Total Behavioral Disabilities	246,761	41,389	288,150	287,239	911
Resource Room/Resource Center:					
Salaries of Teachers	248,864	13,696	262,560	262,560	
Other Salaries of Instruction	5,600	(5,460)	140	140	
Total Resource Room/Resource Center	254,464	8,236	262,700	262,700	-
Total Special Education	712,261	13,970	726,231	724,861	1,370
Bilingual Education:					
Salaries of Teachers		42,884	42,884	42,884	
Other Salaries of Instruction	1,400	8,636	10,036	10,036	
Total Bilingual Education	1,400	51,520	52,920	52,920	-
School Sponsored Co-curricular Activities:					
Salaries	10,089	(7,569)	2,520	2,520	
Total School Sponsored Co-curricular Activities	10,089	(7,569)	2,520	2,520	-
School Sponsored Athletics:					
Salaries	12,387	7,841	20,228	20,228	
Total School Sponsored Athletics	12,387	7,841	20,228	20,228	-
Before/After School Programs:					
Other Salaries for Instruction	15,456	(10,679)	4,777	4,777	
Total Before/After School Programs	15,456	(10,679)	4,777	4,777	-
Total Instruction	3,833,845	(218,206)	3,615,639	3,612,384	3,255
Attendance and Social Work Services:					
Salaries	97,063	(12,836)	84,227	83,518	709
Salaries of Family Liaisons/Comm Parent Inv. Specialists	38,570	(10,858)	27,712	27,712	
Total Attendance and Social Work Services	135,633	(23,694)	111,939	111,230	709

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2017

School: Peshine Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Health Services:					
Salaries	\$ 91,350	\$ 3,568	\$ 94,918	\$ 94,918	
Other Salaries	2,870	(2,870)			
Total Health Services	94,220	698	94,918	94,918	-
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	96,424	21,422	117,846	117,846	
Salaries of Secretarial and Clerical Assistants	50,089	(1,660)	48,429	48,429	
Salaries of Facilitators, Math & Literacy Coaches	164,307	7,831	172,138	172,138	
Total Improvement of Instruction Services	310,820	27,593	338,413	338,413	-
Instructional Staff Training Services:					
Purchased Professional --Education Services		3,750	3,750	2,000	\$ 1,750
Total Instructional Staff Training Services	-	3,750	3,750	2,000	1,750
Support Services -- School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	223,296	114,456	337,752	337,420	332
Salaries of Secretarial and Clerical Assistants	50,089	6,249	56,338	56,338	
Other Salaries	154,634	15,317	169,951	169,901	50
Other Purchased Services (400-500 series)	54,028	(26,207)	27,821	3,122	24,699
Supplies and Materials	6,102	(5,655)	447	447	
Other Objects	4,000	(1,300)	2,700	2,700	
Total Support Services -- School Administration	492,149	102,860	595,009	569,928	25,081
Security:					
Salaries	91,069	(11,240)	79,829	79,829	
Total Security	91,069	(11,240)	79,829	79,829	-
Student Transportation Services:					
Contracted Services --Transportation (Other than Between Home and School) -- Vendors	30,600	(17,428)	13,172	13,172	
Total Student Transportation Services	30,600	(17,428)	13,172	13,172	-
Unallocated Benefits:					
Health Benefits	1,329,768		1,329,768	1,329,768	
Total Unallocated Benefits	1,329,768	-	1,329,768	1,329,768	-
Total Undistributed Expenditures	2,484,259	82,539	2,566,798	2,539,258	27,540
Total Expenditures - Current Expense	6,318,104	(135,667)	6,182,437	6,151,642	30,795
Capital Outlay:					
Equipment:					
Undistributed Expenditures:					
Non-Instructional Equipment		2,400	2,400	2,400	
Total Equipment	-	2,400	2,400	2,400	-
Total Expenditures - School Based	6,318,104	(133,267)	6,184,837	6,154,042	30,795
Other Financing Sources:					
Transfers In	6,318,104	(133,267)	6,184,837	6,154,042	30,795
Total Other Financing Sources	6,318,104	(133,267)	6,184,837	6,154,042	30,795
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)					
Fund Balances, July 1					
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2017

School: Quitman Community

Expense

Current:

Instruction - regular programs:

Salaries of Teachers:

Kindergarten	\$ 258,897	\$ 12,974	\$ 271,871	\$ 271,871	
Grades 1- 5	1,312,261	(127,106)	1,185,155	1,185,155	
Grades 6-8	709,705	93,335	803,040	803,040	

Undistributed Instruction:

Other Salaries of Instruction	100,308	(12,355)	87,953	87,108	\$ 845
Purchased Technical Services	2,800	(2,800)			
Other Purchased Services	3,000	(3,000)			
General Supplies	18,157	2,792	20,949	19,615	1,334
Textbooks	3,000	(3,000)			
Other Objects	5,553	(2,031)	3,522	2,908	614

Total Regular Programs 2,413,681 (41,191) 2,372,490 2,369,697 2,793

Instruction - Special Education:

Learning and/or Language Disabilities:

Salaries of Teachers	51,777	(51,777)			
Total Learning and/or Language Disabilities	51,777	(51,777)	-	-	-

Behavioral Disabilities:

Salaries of Teachers	146,217	259	146,476	145,766	710
Other Salaries of Instruction	1,400	4,387	5,787	5,787	
Total Behavioral Disabilities	147,617	4,646	152,263	151,553	710

Multiple Disabilities:

Salaries of Teachers	287,975	(25,047)	262,928	262,508	420
Other Salaries of Instruction	6,000	(1,560)	4,440	4,440	
General Supplies	1,942	(215)	1,727	1,727	
Other Objects	360	(360)			
Total Multiple Disabilities	296,277	(27,182)	269,095	268,675	420

Resource Room/Resource Center:

Salaries of Teachers	388,972	14,915	403,887	403,887	
Other Salaries of Instruction	9,200	(9,200)			
General Supplies	1,275	(356)	919	919	
Other Objects	540	(540)			
Total Resource Room/Resource Center	399,987	4,819	404,806	404,806	-

Autism:

Salaries of Teachers	165,672	25,790	191,462	191,462	
Other Salaries of Instruction	35,546	3,844	39,390	39,390	
Purchased Professional & Educational Services	1,000	(1,000)			
General Supplies	11,552	(2,989)	8,563	8,563	
Other Objects	600	(600)			
Total Autism	214,370	25,045	239,415	239,415	-

Total Special Education 1,110,028 (44,449) 1,065,579 1,064,449 1,130

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

Year ended June 30, 2017

School: Quitman Community	Original Budget	Transfers	Final Budget	Actual	Final to Actual
School Sponsored Co-curricular Activities:					
Salaries	\$ 8,884	\$ 6,567	\$ 15,451	\$ 15,451	
Supplies and Materials	4,100	(941)	3,159	2,090	\$ 1,069
Other Objects	500	(500)			
Total School Sponsored Co-curricular Activities	13,484	5,126	18,610	17,541	1,069
School Sponsored Athletics:					
Salaries	11,810	(10,810)	1,000	1,000	
Supplies and Materials	300	(300)			
Other Objects	400	(400)			
Total School Sponsored Athletics	12,510	(11,510)	1,000	1,000	-
Before/After School Programs:					
Salaries of Teachers	5,465	(1,686)	3,779	3,779	
Other Salaries for Instruction	9,000	(6,307)	2,693	2,693	
Total Before/After School Programs	14,465	(7,993)	6,472	6,472	-
Total Instruction	3,564,168	(100,017)	3,464,151	3,459,159	4,992
Attendance and Social Work Services:					
Salaries	148,840	6,589	155,429	154,719	710
Salaries of Family Liaisons/Comm Parent Inv. Specialists	36,291	117	36,408	36,408	
Purchased Professional and Technical Services	300	(300)			
Supplies and Materials	352	(352)			
Other Objects	450	(450)			
Total Attendance and Social Work Services	186,233	5,604	191,837	191,127	710
Health Services:					
Salaries	94,440	2,845	97,285	97,285	
Other Salaries	4,800	(2,222)	2,578	2,578	
Supplies and Materials	500	(36)	464	453	11
Total Health Services	99,899	428	100,327	100,316	11
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	107,322	(43,425)	63,897	63,897	
Salaries of Secretarial and Clerical Assistants	26,002	(624)	25,378	25,378	
Salaries of Facilitators, Math & Literacy Coaches	51,777	44,779	96,556	96,556	
Purchased Professional -Education Services	2,000	(2,000)			
Other Purchased Services	8,500	(375)	8,125	8,125	
Supplies and Materials	2,750	(347)	2,403	2,403	
Total Improvement of Instruction Services	198,351	(1,992)	196,359	196,359	-
Educational Media/Library Services:					
Purchased Professional and Technical Services	3,000	(3,000)			
Total Educational Media/Library Services	3,000	(3,000)	-	-	-
Instructional Staff Training Services:					
Purchased Professional -Education Services	4,000	2,000	6,000	6,000	
Supplies and Materials	1,500	(1,500)			
Total Instructional Staff Training Services	5,500	500	6,000	6,000	-

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2017

School: Quitman Community	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	\$ 241,443	\$ (37,028)	\$ 204,415	\$ 204,240	\$ 175
Salaries of Secretarial and Clerical Assistants	26,002	3,152	29,154	29,154	
Other Salaries	164,794	13,479	178,273	178,237	36
Purchased Professional and Technical Services	2,000	(2,000)			
Other Purchased Services (400-500 series)	21,626	(7,238)	14,388	11,844	2,544
Supplies and Materials	3,045	(16)	3,029	2,642	387
Other Objects	4,571	(1,520)	3,051	2,339	712
Total Support Services – School Administration	463,481	(31,171)	432,310	428,456	3,854
Security:					
Salaries	173,132	45	173,177	173,177	
General Supplies	1,000	(1,000)			
Total Security	174,132	(955)	173,177	173,177	-
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	13,686	1,429	15,115	12,295	2,820
Total Student Transportation Services	13,686	1,429	15,115	12,295	2,820
Unallocated Benefits:					
Health Benefits	1,111,176		1,111,176	1,111,176	
Total Unallocated Benefits	1,111,176	-	1,111,176	1,111,176	-
Total Undistributed Expenditures	2,255,458	(29,157)	2,226,301	2,218,906	7,395
Total Expenditures - Current Expense	5,819,626	(129,174)	5,690,452	5,678,065	12,387
Capital Outlay:					
Equipment:					
Special Education - Instruction:					
Autism	3,000	(3,000)			
Undistributed Expenditures:					
Security:	2,000	(2,000)			
Non-Instructional Equipment	2,000	(2,000)			
Total Equipment	7,000	(7,000)	-	-	-
Total Expenditures - School Based	5,826,626	(136,174)	5,690,452	5,678,065	12,387
Other Financing Sources:					
Transfers In	5,826,626	(136,174)	5,690,452	5,678,065	12,387
Total Other Financing Sources	5,826,626	(136,174)	5,690,452	5,678,065	12,387
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, 2017

School: Rafael Hernandez	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 128,982	\$ 887	\$ 129,869	\$ 129,869	
Grades 1- 5	901,755	23,035	924,790	924,790	
Grades 6-8	981,745	(95,479)	886,266	886,266	
Undistributed Instruction:					
Other Salaries of Instruction	67,834	3,274	71,108	70,301	\$ 807
Other Purchased Services	500	(500)			
General Supplies	186,152	(144,601)	41,551	38,255	3,296
Textbooks	8,896	(181)	8,715	8,715	
Other Objects	5,000	(2,684)	2,316	2,316	
Total Regular Programs	2,280,864	(216,249)	2,064,615	2,060,512	4,103
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	54,103	2,932	57,035	56,325	710
Other Salaries of Instruction	1,400	812	2,212	2,212	
General Supplies	2,400	(2,400)			
Total Learning and/or Language Disabilities	57,903	1,344	59,247	58,537	710
Behavioral Disabilities:					
Salaries of Teachers	189,243	5,193	194,436	193,729	707
Other Salaries of Instruction	38,117	(2,547)	35,570	35,150	420
General Supplies	1,600	(1,600)			
Total Behavioral Disabilities	228,960	1,046	230,006	228,879	1,127
Multiple Disabilities:					
Salaries of Teachers	173,623	5,588	179,211	178,791	420
Other Salaries of Instruction	7,345	(4,454)	2,891	2,891	
General Supplies	1,600	(1,600)			
Total Multiple Disabilities	182,568	(466)	182,102	181,682	420
Resource Room/Resource Center:					
Salaries of Teachers	201,167	(54,266)	146,901	146,901	
Other Salaries of Instruction	4,200	(4,200)			
Total Resource Room/Resource Center	205,367	(58,466)	146,901	146,901	-
Total Special Education	674,798	(56,542)	618,256	615,999	2,257
Bilingual Education:					
Salaries of Teachers	360,988	12,357	373,345	373,110	235
Other Salaries of Instruction	7,000	(6,580)	420	420	
General Supplies	1,608	(1,608)			
Total Bilingual Education	369,596	4,169	373,765	373,530	235
School Sponsored Co-curricular Activities:					
Salaries	11,986	3,594	15,580	15,580	
Total School Sponsored Co-curricular Activities	11,986	3,594	15,580	15,580	-
School Sponsored Athletics:					
Salaries	8,258	7,872	16,130	16,130	
Total School Sponsored Athletics	8,258	7,872	16,130	16,130	-

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2017

School: Rafael Hernandez	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Before/After School Programs:					
Salaries of Teachers	\$ 16,650	\$ (14,650)	\$ 2,000	\$ 2,000	
Total Before/After School Programs	16,650	(14,650)	2,000	2,000	-
Total Instruction	3,362,152	(271,806)	3,090,346	3,083,751	\$ 6,595
Health Services:					
Salaries	97,063	(4,653)	92,410	92,410	
Other Salaries	1,640	(372)	1,268	1,268	
Supplies and Materials	793	(88)	705	705	
Total Health Services	99,496	(5,113)	94,383	94,383	-
Guidance:					
Supplies and Materials	500	(500)	-	-	-
Total Guidance	500	(500)	-	-	-
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	143,911	(6,576)	137,335	137,335	
Salaries of Secretarial and Clerical Assistants	26,002	(394)	25,608	25,608	
Salaries of Facilitators, Math & Literacy Coaches	127,778	(5,668)	122,110	122,110	
Purchased Professional --Education Services	7,000	61,600	68,600	68,600	
Other Objects	4,000	(4,000)	-	-	
Total Improvement of Instruction Services	308,691	44,962	353,653	353,653	-
Instructional Staff Training Services:					
Purchased Professional --Education Services	3,000	(3,000)	-	-	-
Total Instructional Staff Training Services	3,000	(3,000)	-	-	-
Support Services -- School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	270,783	44,203	314,986	314,654	332
Salaries of Secretarial and Clerical Assistants	26,002	2,896	28,898	28,898	
Other Salaries	50,650	48,192	98,842	98,842	
Other Purchased Services (400-500 series)	3,000	1,872	4,872	3,701	1,171
Supplies and Materials	5,474	(4,185)	1,289	1,110	179
Other Objects	2,850	(930)	1,920	1,280	640
Total Support Services -- School Administration	358,759	92,048	450,807	448,485	2,322
Security:					
Salaries	81,723	(20,783)	60,940	60,940	
Total Security	81,723	(20,783)	60,940	60,940	-
Student Transportation Services:					
Contracted Services --Transportation (Other than Between Home and School) -- Vendors	2,736	(1,675)	1,061	1,061	
Total Student Transportation Services	2,736	(1,675)	1,061	1,061	-
Unallocated Benefits:					
Health Benefits	1,038,312	18,216	1,056,528	1,056,528	
Total Unallocated Benefits	1,038,312	18,216	1,056,528	1,056,528	-
Total Undistributed Expenditures	1,893,217	124,155	2,017,372	2,015,050	2,322
Total Expenditures - Current Expense	5,255,369	(147,651)	5,107,718	5,098,801	8,917
Total Expenditures - School Based	5,255,369	(147,651)	5,107,718	5,098,801	8,917
Other Financing Sources:					
Transfers In	5,255,369	(147,651)	5,107,718	5,098,801	8,917
Total Other Financing Sources	5,255,369	(147,651)	5,107,718	5,098,801	8,917
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, 2017

School: Ridge Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 205,798	\$ (13,323)	\$ 192,475	\$ 192,475	
Grades 1- 5	1,116,590	88,642	1,205,232	1,205,232	
Grades 6-8	1,166,349	117,485	1,283,834	1,283,834	
Undistributed Instruction:					
Other Salaries of Instruction	67,546	8,962	76,508	76,445	\$ 63
Purchased Technical Services	1,748	(1,500)	248	248	
General Supplies	58,268	3,726	61,994	60,069	1,925
Textbooks	3,831	(1,196)	2,635	1,369	1,266
Other Objects	4,909	(1,924)	2,985	2,985	
Total Regular Programs	2,625,039	200,872	2,825,911	2,822,657	3,254
Instruction - Special Education:					
Resource Room/Resource Center:					
Salaries of Teachers	352,490	12,290	364,780	364,780	
Other Salaries of Instruction	4,200	1,068	5,268	5,268	
General Supplies	3,520	(2,625)	895	895	
Total Resource Room/Resource Center	360,210	10,733	370,943	370,943	-
Total Special Education	360,210	10,733	370,943	370,943	-
Bilingual Education:					
Salaries of Teachers	812,112	33,960	846,072	845,456	616
Other Salaries of Instruction	45,508	10,056	55,564	55,489	75
General Supplies	2,700	(97)	2,603	2,603	
Textbooks	465	(465)			
Total Bilingual Education	860,785	43,454	904,239	903,548	691
School Sponsored Co-curricular Activities:					
Salaries	16,329	(691)	15,638	15,638	
Total School Sponsored Co-curricular Activities	16,329	(691)	15,638	15,638	-
School Sponsored Athletics:					
Salaries	8,258	(318)	7,940	7,940	
Supplies and Materials	4,450	(1,453)	2,997	2,997	
Total School Sponsored Athletics	12,708	(1,771)	10,937	10,937	-
Before/After School Programs:					
Salaries of Teachers	19,980	1,509	21,489	21,489	
Total Before/After School Programs	19,980	1,509	21,489	21,489	-
Total Instruction	3,895,051	254,106	4,149,157	4,145,212	3,945
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Specialists	34,441	(2,142)	32,299	32,299	
Total Attendance and Social Work Services	34,441	(2,142)	32,299	32,299	-
Health Services:					
Salaries	94,440	2,846	97,286	97,286	
Other Salaries	984	326	1,310	1,310	
Supplies and Materials	1,837	(629)	1,208	864	344
Total Health Services	97,261	2,543	99,804	99,460	344

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2017

School: Ridge Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Guidance:					
Salaries of Other Professional Staff	\$ 150,896	\$ 51,332	\$ 202,228	\$ 202,228	
Supplies and Materials	1,000	(548)	452	452	
Total Guidance	151,896	50,784	202,680	202,680	-
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	112,375	(1,334)	111,041	111,041	
Other Objects	1,000	(1,000)			
Total Improvement of Instruction Services	113,375	(2,334)	111,041	111,041	-
Educational Media/Library Services:					
Other Objects	6,500	(380)	6,120	6,120	
Total Educational Media/Library Services	6,500	(380)	6,120	6,120	-
Instructional Staff Training Services:					
Purchased Professional - Education Services	12,983	(11,233)	1,750	1,750	
Total Instructional Staff Training Services	12,983	(11,233)	1,750	1,750	-
Support Services - School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	231,998	41,287	273,285	273,199	\$ 86
Other Salaries	48,981	(144)	48,837	48,837	
Supplies and Materials	6,151	(4,567)	1,584	1,584	
Other Objects	3,400	(2,560)	840	840	
Total Support Services - School Administration	290,530	34,016	324,546	324,460	86
Security:					
Salaries	130,433	(4,255)	126,178	126,178	
Total Security	130,433	(4,255)	126,178	126,178	-
Student Transportation Services:					
Contracted Services - Transportation (Other than Between Home and School) - Vendors	4,758	(526)	4,232	2,421	1,811
Total Student Transportation Services	4,758	(526)	4,232	2,421	1,811
Unallocated Benefits:					
Health Benefits	983,664		983,664	983,664	
Total Unallocated Benefits	983,664	-	983,664	983,664	-
Total Undistributed Expenditures	1,825,841	66,473	1,892,314	1,890,073	2,241
Total Expenditures - Current Expense	5,720,892	320,579	6,041,471	6,035,285	6,186
Capital Outlay:					
Equipment:					
Regular Programs - Instruction:					
Grades 1-5	57,420		57,420	57,420	
Grades 6-8	12,340	(10,075)	2,265	2,265	
Total Equipment	69,760	(10,075)	59,685	59,685	-
Total Expenditures - School Based	5,790,652	310,504	6,101,156	6,094,970	6,186
Other Financing Sources:					
Transfers In	5,790,652	310,504	6,101,156	6,094,970	6,186
Total Other Financing Sources	5,790,652	310,504	6,101,156	6,094,970	6,186
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, 2017

School: Roberto Clemente	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 244,832	\$ 11,176	\$ 256,008	\$ 256,008	
Grades 1- 5	1,143,901	95,298	1,239,199	1,239,199	
Grades 6-8	54,457	522	54,979	54,979	
Undistributed Instruction:					
Other Salaries of Instruction	100,742	4,592	105,334	105,066	\$ 268
General Supplies	77,371	513	77,884	56,652	21,232
Textbooks	300	(300)			
Total Regular Programs	1,621,603	111,801	1,733,404	1,711,904	21,500
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	129,957	19,044	149,001	148,927	74
Other Salaries of Instruction	3,360	(3,360)			
General Supplies	4,000	(1,946)	2,054	2,054	
Textbooks	150	(150)			
Total Learning and/or Language Disabilities	137,467	13,588	151,055	150,981	74
Resource Room/Resource Center:					
Salaries of Teachers	169,302	6,558	175,860	175,440	420
Other Salaries of Instruction	2,800	(1,820)	980	980	
General Supplies	2,698	(723)	1,975		1,975
Textbooks	150	(150)			
Total Resource Room/Resource Center	174,950	3,865	178,815	176,420	2,395
Total Special Education	312,417	17,453	329,870	327,401	2,469
Bilingual Education:					
Salaries of Teachers	668,877	(18,030)	650,847	649,867	980
Other Salaries of Instruction	51,829	9,988	61,817	61,515	302
General Supplies	11,000	(141)	10,859	10,859	
Textbooks	150	(150)			
Total Bilingual Education	731,856	(8,333)	723,523	722,241	1,282
School Sponsored Co-curricular Activities:					
Supplies and Materials	654	(105)	549	549	
Total School Sponsored Co-curricular Activities	654	(105)	549	549	-
School Sponsored Athletics:					
Supplies and Materials	697		697	697	
Total School Sponsored Athletics	697	-	697	697	-
Before/After School Programs:					
Salaries of Teachers	16,750	7,187	23,937	23,937	
Total Before/After School Programs	16,750	7,187	23,937	23,937	-
Total Instruction	2,683,977	128,003	2,811,980	2,786,729	25,251

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2017

School: Roberto Clemente	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Specialists	\$ 51,359	\$ 14,484	\$ 65,843	\$ 65,843	
Supplies and Materials	499	(4)	495	495	
Other Objects	518	(500)	18	18	
Total Attendance and Social Work Services	52,376	13,980	66,356	66,356	-
Health Services:					
Salaries	91,350	2,251	93,601	93,601	
Other Salaries	2,050	1,201	3,251	3,251	
Supplies and Materials	600	(1)	599	599	
Total Health Services	94,000	3,451	97,451	97,451	-
Guidance:					
Salaries of Other Professional Staff	93,405	5,459	98,864	98,864	
Supplies and Materials	428	(99)	329	329	
Total Guidance	93,833	5,360	99,193	99,193	-
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	51,837	(20)	51,817	51,817	
Other Objects	4,000		4,000	4,000	
Total Improvement of Instruction Services	55,837	(20)	55,817	55,817	-
Educational Media/Library Services:					
Instructional Staff Training Services:					
Purchased Professional –Education Services		3,000	3,000	3,000	
Supplies and Materials	150	(150)			
Total Instructional Staff Training Services	150	2,850	3,000	3,000	-
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	193,207	(5,742)	187,465	187,343	\$ 122
Other Salaries	105,123	56,914	162,037	161,851	186
Other Purchased Services (400-500 series)	17,569	(6,705)	10,864	10,864	
Supplies and Materials	7,075	(437)	6,638	6,592	46
Other Objects	5,336	725	6,061	5,811	250
Total Support Services – School Administration	328,310	44,755	373,065	372,461	604
Security:					
Salaries	83,538	697	84,235	84,235	
General Supplies	1,000	(9)	991	991	
Total Security	84,538	688	85,226	85,226	-
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	9,000	(5,408)	3,592	3,592	
Total Student Transportation Services	9,000	(5,408)	3,592	3,592	-

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2017

School: Roberto Clemente	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Unallocated Benefits:					
Health Benefits	\$ 874,368		\$ 874,368	\$ 874,368	
Total Unallocated Benefits	874,368	-	874,368	874,368	-
Total Undistributed Expenditures	1,592,412	\$ 65,656	1,658,068	1,657,464	\$ 604
Total Expenditures - Current Expense	4,276,389	193,659	4,470,048	4,444,193	25,855
Total Expenditures - School Based	4,276,389	193,659	4,470,048	4,444,193	25,855
Other Financing Sources:					
Transfers In	4,276,389	193,659	4,470,048	4,444,193	25,855
Total Other Financing Sources	4,276,389	193,659	4,470,048	4,444,193	25,855
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, 2017

School: Science High	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Grades 6-8	\$ 918,300	\$ 23,358	\$ 941,658	\$ 941,641	\$ 17
Grades 9-12	3,785,914	16,633	3,802,547	3,801,593	954
Undistributed Instruction:					
General Supplies	100,531	(28,567)	71,964	66,643	5,321
Textbooks	30,192	(19,005)	11,187	11,037	150
Other Objects	5,000	30,184	35,184	34,619	565
Total Regular Programs	4,839,937	22,603	4,862,540	4,855,533	7,007
Instruction - Special Education:					
Resource Room/Resource Center:					
Salaries of Teachers	149,269	1,449	150,718	150,718	
Other Salaries of Instruction	2,800	(2,800)			
Total Resource Room/Resource Center	152,069	(1,351)	150,718	150,718	-
Total Special Education	152,069	(1,351)	150,718	150,718	-
School Sponsored Co-curricular Activities:					
Salaries	82,377	(11,052)	71,325	71,325	
Supplies and Materials	500		500	500	
Total School Sponsored Co-curricular Activities	82,877	(11,052)	71,825	71,825	-
School Sponsored Athletics:					
Salaries	191,162	(527)	190,635	190,635	
Supplies and Materials	25,262	1,583	26,845	22,124	4,721
Other Objects	12,000	2,500	14,500	14,500	
Total School Sponsored Athletics	228,424	3,556	231,980	227,259	4,721
Before/After School Programs:					
Salaries of Teachers	30,612	(1,163)	29,449	29,449	
Total Before/After School Programs	30,612	(1,163)	29,449	29,449	-
Total Instruction	5,333,919	12,593	5,346,512	5,334,784	11,728
Attendance and Social Work Services:					
Salaries	71,558	5,590	77,148	76,445	703
Salaries of Family Liaisons/Comm Parent Inv. Specialists	69,020	1,221	70,241	70,241	
Total Attendance and Social Work Services	140,578	6,811	147,389	146,686	703
Health Services:					
Salaries	94,440	2,846	97,286	97,286	
Other Salaries	1,360		1,360	1,360	
Supplies and Materials	1,235	(133)	1,102	1,043	59
Total Health Services	97,035	2,713	99,748	99,689	59
Guidance:					
Salaries of Other Professional Staff	351,501	10,010	361,511	361,511	
Other Salaries	3,000		3,000	3,000	
Purchased Professional - Educational Services	3,900	(3,900)			
Supplies and Materials	750	(11)	739	739	
Total Guidance	359,151	6,099	365,250	365,250	-

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2017

School: Science High	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	\$ 351,628	\$ (23,580)	\$ 328,048	\$ 328,048	
Salaries of Other Professional Staff	113,825	13,709	127,534	126,859	\$ 675
Salaries of Secretarial and Clerical Assistants	26,002	354	26,356	26,356	
Other Salaries	76,125	7,358	83,483	82,773	710
Salaries of Facilitators, Math & Literacy Coaches	200,006	(3,767)	196,239	196,239	
Other Objects	3,508	(511)	2,997	2,797	200
Total Improvement of Instruction Services	771,094	(6,437)	764,657	763,072	1,585
Educational Media/Library Services:					
Salaries of Other Professional Staff	156,510	11,826	168,336	167,626	710
Purchased Professional and Technical Services	3,150	(39)	3,111	3,111	
Supplies and Materials	1,250	(538)	712	712	
Total Educational Media/Library Services	160,910	11,249	172,159	171,449	710
Support Services -- School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	482,125	84,617	566,742	566,052	690
Salaries of Secretarial and Clerical Assistants	26,002	2,743	28,745	28,612	133
Other Salaries	116,523	(13,717)	102,806	102,806	
Other Purchased Services (400-500 series)		3,609	3,609		3,609
Supplies and Materials	7,775	(635)	7,140	4,870	2,270
Other Objects	3,198	3,044	6,242	6,242	
Total Support Services -- School Administration	635,623	79,661	715,284	708,582	6,702
Security:					
Salaries	247,058	4,447	251,505	251,505	
Total Security	247,058	4,447	251,505	251,505	-
Student Transportation Services:					
Contracted Services --Transportation (Other than Between Home and School) -- Vendors	10,679	1,293	11,972	11,972	
Total Student Transportation Services	10,679	1,293	11,972	11,972	-
Unallocated Benefits:					
Health Benefits	1,657,656		1,657,656	1,657,656	
Total Unallocated Benefits	1,657,656	-	1,657,656	1,657,656	-
Total Undistributed Expenditures	4,079,784	105,836	4,185,620	4,175,861	9,759
Total Expenditures - Current Expense	9,413,703	118,429	9,532,132	9,510,645	21,487
Capital Outlay:					
Equipment:					
Undistributed Expenditures:					
Non-Instructional Equipment		6,773	6,773	3,999	2,774
Total Equipment	-	6,773	6,773	3,999	2,774
Total Expenditures - School Based	9,413,703	125,202	9,538,905	9,514,644	24,261
Other Financing Sources:					
Transfers in	9,413,703	125,202	9,538,905	9,514,644	24,261
Total Other Financing Sources	9,413,703	125,202	9,538,905	9,514,644	24,261
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, 2017

School: South Seventeenth Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 161,262	\$ 13,444	\$ 174,706	\$ 174,706	
Grades 1- 5	885,279	(25,590)	859,689	858,904	\$ 785
Grades 6-8	702,660	158,465	861,125	859,270	1,855
Undistributed Instruction:					
Other Salaries of Instruction	32,746	1,620	34,366	33,946	420
General Supplies	94,737	16,259	110,996	100,914	10,082
Textbooks	6,700	(6,700)			
Other Objects	11,606	(6,393)	5,213	4,580	633
Total Regular Programs	1,894,990	151,105	2,046,095	2,032,320	13,775
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	682,025	42,597	724,622	724,520	102
Other Salaries of Instruction	11,200	14,782	25,982	25,982	
General Supplies	5,000	(785)	4,215	4,215	
Textbooks	3,430	(1,996)	1,434	1,064	370
Total Learning and/or Language Disabilities	701,655	54,598	756,253	755,781	472
Behavioral Disabilities:					
Salaries of Teachers	201,222	(76,012)	125,210	125,070	140
Other Salaries of Instruction	36,733	3,779	40,512	39,527	985
General Supplies	3,000	(103)	2,897	2,897	
Total Behavioral Disabilities	240,955	(72,336)	168,619	164,597	4,022
Resource Room/Resource Center:					
Other Salaries of Instruction	2,800	168	2,968	2,968	
General Supplies	3,000	(15)	2,985	2,985	
Total Resource Room/Resource Center	5,800	153	5,953	5,953	-
Total Special Education	948,410	(17,585)	930,825	926,331	4,494
School Sponsored Co-curricular Activities:					
Salaries	7,551	(7,551)			
Total School Sponsored Co-curricular Activities	7,551	(7,551)			
School Sponsored Athletics:					
Salaries	9,730	(1,472)	8,258	8,258	
Supplies and Materials	3,500	(140)	3,360	3,360	
Total School Sponsored Athletics	13,230	(1,612)	11,618	11,618	
Before/After School Programs:					
Salaries of Teachers	36,860	(1,827)	35,033	35,033	
Other Salaries for Instruction	4,970	2,311	7,281	7,281	
Total Before/After School Programs	41,830	484	42,314	42,314	
Total Instruction	2,906,011	124,841	3,030,852	3,012,583	18,269
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Specialists	35,212	260	35,472	35,472	
Total Attendance and Social Work Services	35,212	260	35,472	35,472	

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2017

School: South Seventeenth Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Health Services:					
Salaries	\$ 98,271	\$ 4,324	\$ 102,595	\$ 102,595	
Other Salaries	1,440	(1,440)			
Supplies and Materials	1,001	(695)	306	306	
Total Health Services	100,712	2,189	102,901	102,901	-
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	63,438	(938)	62,500	62,500	
Salaries of Secretarial and Clerical Assistants	26,713	(394)	26,319	26,319	
Purchased Professional - Education Services		4,700	4,700	4,300	\$ 400
Other Objects	3,000	(3,000)			
Total Improvement of Instruction Services	93,151	368	93,519	93,119	400
Instructional Staff Training Services:					
Other Purchased Services	6,500	(6,500)			
Total Instructional Staff Training Services	6,500	(6,500)	-	-	-
Support Services - School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	204,808	31,882	236,690	236,622	68
Salaries of Secretarial and Clerical Assistants	26,713	3,172	29,885	29,885	
Other Salaries	190,870	13,338	204,208	203,187	1,021
Other Purchased Services (400-500 series)	25,583	(18,023)	7,560	6,397	1,163
Supplies and Materials	6,676	(70)	6,606	6,606	
Other Objects	8,950	(6,400)	2,550	1,650	900
Total Support Services - School Administration	463,600	23,899	487,499	484,347	3,152
Security:					
Salaries	125,307	(22,750)	102,557	102,557	
Total Security	125,307	(22,750)	102,557	102,557	-
Student Transportation Services:					
Contracted Services - Transportation (Other than Between Home and School) - Vendors	12,078	(5,673)	6,405	6,390	15
Total Student Transportation Services	12,078	(5,673)	6,405	6,390	15
Unallocated Benefits:					
Health Benefits	765,072		765,072	765,072	
Total Unallocated Benefits	765,072	-	765,072	765,072	-
Total Undistributed Expenditures	1,601,632	(8,207)	1,593,425	1,589,858	3,567
Total Expenditures - Current Expense	4,507,643	116,634	4,624,277	4,602,441	21,836
Capital Outlay:					
Equipment:					
Undistributed Expenditures:					
Security:	2,000	(2,000)			
Total Equipment	2,000	(2,000)	-	-	-
Total Expenditures - School Based	4,509,643	114,634	4,624,277	4,602,441	21,836
Other Financing Sources:					
Transfers In	4,509,643	114,634	4,624,277	4,602,441	21,836
Total Other Financing Sources	4,509,643	114,634	4,624,277	4,602,441	21,836
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, 2017

School: South Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 212,696	\$ 14,604	\$ 227,300	\$ 227,300	
Grades 1- 5	1,212,431	208,036	1,420,467	1,420,467	
Grades 6-8	258,885	56,403	315,288	315,288	
Undistributed instruction:					
Other Salaries of Instruction	61,803	6,208	68,011	67,548	\$ 463
General Supplies	39,776	561	40,337	38,028	2,309
Other Objects	2,698	(1,198)	1,500	1,500	
Total Regular Programs	1,788,289	284,614	2,072,903	2,070,131	2,772
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	261,032	(36,669)	224,363	224,253	110
Other Salaries of Instruction	124,553	1,860	126,413	126,037	376
Total Learning and/or Language Disabilities	385,585	(34,809)	350,776	350,290	486
Resource Room/Resource Center:					
Salaries of Teachers		58,533	58,533	57,823	710
General Supplies	16,684	(766)	15,918	15,918	
Total Resource Room/Resource Center	16,684	57,767	74,451	73,741	710
Autism:					
Salaries of Teachers	207,108	48,983	256,091	256,091	
Other Salaries of Instruction	118,460	15,105	133,565	132,959	606
Total Autism	325,568	64,088	389,656	389,050	606
Total Special Education	727,837	87,046	814,883	813,081	1,802
Bilingual Education:					
Salaries of Teachers	544,505	59,284	603,789	603,587	202
Other Salaries of Instruction	41,475	(5,519)	35,956	35,700	256
General Supplies	5,000	(227)	4,773	4,773	
Total Bilingual Education	590,980	53,538	644,518	644,060	458
Before/After School Programs:					
Salaries of Teachers	21,960	(7,665)	14,295	14,295	
Total Before/After School Programs	21,960	(7,665)	14,295	14,295	-
Total Instruction	3,129,066	417,533	3,546,599	3,541,567	5,032
Attendance and Social Work Services:					
Salaries	51,777	19,223	71,000	71,000	
Salaries of Family Liaisons/Comm Parent Inv. Specialists	35,038	2,512	37,550	37,550	
Supplies and Materials	500	(500)			
Total Attendance and Social Work Services	87,315	21,235	108,550	108,550	-
Health Services:					
Salaries	94,440	2,846	97,286	97,286	
Other Salaries	984	326	1,310	1,310	
Supplies and Materials	400	(400)			
Total Health Services	95,824	2,772	98,596	98,596	-

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2017

School: South Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Guidance:					
Salaries of Other Professional Staff	\$ 77,140	\$ 6,939	\$ 84,079	\$ 84,079	
Supplies and Materials	500	(500)			
Total Guidance	77,640	6,439	84,079	84,079	-
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	47,487	44	47,531	47,531	
Salaries of Secretarial and Clerical Assistants	26,713	(395)	26,318	26,318	
Supplies and Materials	500	(500)			
Other Objects	3,000	(2,250)	750	750	
Total Improvement of Instruction Services	77,700	(3,101)	74,599	74,599	-
Instructional Staff Training Services:					
Purchased Professional - Education Services	1,000	4,500	5,500	5,500	
Supplies and Materials	500	(500)			
Total Instructional Staff Training Services	1,500	4,000	5,500	5,500	-
Support Services - School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	188,857	27,310	216,167	216,024	\$ 143
Salaries of Secretarial and Clerical Assistants	26,713	4,703	31,416	31,416	
Other Salaries	49,762	(4,330)	45,432	45,432	
Other Purchased Services (400-500 series)	8,584		8,584	7,283	1,301
Supplies and Materials	2,000	(489)	1,511		1,511
Other Objects	944	1,744	2,688	688	2,000
Total Support Services - School Administration	276,860	28,938	305,798	300,843	4,955
Security:					
Salaries	85,589	(1,563)	84,026	84,026	
General Supplies	1,500	(1,500)			
Total Security	87,089	(3,063)	84,026	84,026	-
Student Transportation Services:					
Contracted Services - Transportation (Other than Between Home and School) - Vendors	2,550	(2,188)	362	362	
Total Student Transportation Services	2,550	(2,188)	362	362	-
Unallocated Benefits:					
Health Benefits	601,128		601,128	601,128	
Total Unallocated Benefits	601,128	-	601,128	601,128	-
Total Undistributed Expenditures	1,307,606	55,032	1,362,638	1,357,683	4,955
Total Expenditures - Current Expense	4,436,672	472,565	4,909,237	4,899,250	9,987
Capital Outlay:					
Equipment:					
Regular Programs - Instruction:					
Grades 6-8		3,084	3,084	3,084	
Total Equipment	-	3,084	3,084	3,084	-
Total Expenditures - School Based	4,436,672	475,649	4,912,321	4,902,334	9,987
Other Financing Sources:					
Transfers In	4,436,672	475,649	4,912,321	4,902,334	9,987
Total Other Financing Sources	4,436,672	475,649	4,912,321	4,902,334	9,987
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, 2017

School: Speedway Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 281,215	\$ (3,344)	\$ 277,871	\$ 277,871	
Grades 1- 5	1,070,793	(153,221)	917,572	917,101	\$ 471
Grades 6-8	954,786	147,554	1,102,340	1,102,340	
Undistributed Instruction:					
Other Salaries of Instruction	67,383	(77)	67,306	66,926	380
General Supplies	87,578	(14,647)	72,931	70,428	2,503
Textbooks	18,420	(18,420)			
Other Objects	9,000	17,005	26,005	22,964	3,041
Total Regular Programs	2,489,175	(25,150)	2,464,025	2,457,630	6,395
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	104,727	2,272	106,999	106,289	710
Other Salaries of Instruction	1,400	(1,400)			
Total Learning and/or Language Disabilities	106,127	872	106,999	106,289	710
Multiple Disabilities:					
Salaries of Teachers	213,923	(115,142)	98,781	98,419	362
Other Salaries of Instruction	39,863	(2,690)	37,173	36,872	301
Total Multiple Disabilities	253,786	(117,832)	135,954	135,291	663
Resource Room/Resource Center:					
Salaries of Teachers	248,335	40,499	288,834	288,583	251
Other Salaries of Instruction	5,600	(2,166)	3,434	3,434	
General Supplies	17,497	(5,001)	12,496	7,683	4,813
Total Resource Room/Resource Center	271,432	33,332	304,764	299,700	5,064
Total Special Education	631,345	(83,628)	547,717	541,280	6,437
School Sponsored Co-curricular Activities:					
Salaries	1,323	1,197	2,520	2,520	
Total School Sponsored Co-curricular Activities	1,323	1,197	2,520	2,520	-
School Sponsored Athletics:					
Salaries	5,601	(5,601)			
Supplies and Materials	700	(19)	681	681	
Total School Sponsored Athletics	6,301	(5,620)	681	681	-
Before/After School Programs:					
Salaries of Teachers	149,760	(3,177)	146,583	146,583	
Other Salaries for Instruction	6,000	(2,220)	3,780	3,780	
Total Before/After School Programs	155,760	(5,397)	150,363	150,363	-
Other Supplemental/At-Risk Programs - Instruction:					
Purchased Professional & Technical Services	20,405	24,595	45,000	45,000	-
Total Other Supplemental/At-Risk Programs - Instruction	20,405	24,595	45,000	45,000	-
Total Instruction	3,304,309	(94,003)	3,210,306	3,197,474	12,832

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2017

School: Speedway Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Health Services:					
Salaries	\$ 102,103	\$ 3,034	\$ 105,137	\$ 105,137	
Other Salaries	1,476	68	1,544	1,544	
Supplies and Materials	3,000	(309)	2,691	2,475	\$ 216
Total Health Services	106,579	2,793	109,372	109,156	216
Guidance:					
Salaries of Other Professional Staff	100,895	214	101,109	101,109	
Supplies and Materials	518	(2)	516	516	
Total Guidance	101,413	212	101,625	101,625	-
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	116,724	(13,509)	103,215	103,215	
Salaries of Secretarial and Clerical Assistants	24,087	(391)	23,696	23,696	
Purchased Professional -Education Services	10,000	3,000	13,000	13,000	
Other Objects	5,000	(5,000)			
Total Improvement of Instruction Services	155,811	(15,900)	139,911	139,911	-
Instructional Staff Training Services:					
Purchased Professional -Education Services		4,320	4,320	4,320	
Other Purchased Services	9,803	3,541	13,344	12,618	726
Total Instructional Staff Training Services	9,803	7,861	17,664	16,938	726
Support Services - School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	243,596	36,099	279,695	279,366	329
Salaries of Secretarial and Clerical Assistants	24,087	5,671	29,758	29,758	
Other Salaries	187,031	(25,097)	161,934	161,934	
Other Purchased Services (400-500 series)	1,500	(1,500)			
Supplies and Materials	3,000	(270)	2,730	2,174	556
Other Objects	3,145	110	3,255	3,255	
Total Support Services - School Administration	462,359	15,013	477,372	476,487	885
Security:					
Salaries	182,778	(12,457)	170,321	170,321	
General Supplies	2,250	(380)	1,870	1,870	
Total Security	185,028	(12,837)	172,191	172,191	-
Student Transportation Services:					
Contracted Services -Transportation (Other than Between Home and School) - Vendors	13,336	(2,597)	10,739	8,544	2,195
Total Student Transportation Services	13,336	(2,597)	10,739	8,544	2,195
Unallocated Benefits:					
Health Benefits	1,074,744		1,074,744	1,074,744	
Total Unallocated Benefits	1,074,744	-	1,074,744	1,074,744	-
Total Undistributed Expenditures	2,109,073	(5,455)	2,103,618	2,099,596	4,022
Total Expenditures - Current Expense	5,413,382	(99,458)	5,313,924	5,297,070	16,854

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2017

School: Speedway Avenue

Capital Outlay:

Equipment:

Regular Programs - Instruction:

Grades 1-5

Total Equipment

Total Expenditures - School Based

Other Financing Sources:

Transfers In

Total Other Financing Sources

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	Actual	Final to Actual
	\$ 43,200	\$ (10,560)	\$ 32,640	\$ 32,640	
	43,200	(10,560)	32,640	32,640	-
	5,456,582	(110,018)	5,346,564	5,329,710	\$ 16,854
	5,456,582	(110,018)	5,346,564	5,329,710	16,854
	\$ -	\$ -	\$ -	\$ -	\$ -

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

Year ended June 30, 2017

School: Sussex Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 217,516	\$ 5,875	\$ 223,391	\$ 223,391	
Grades 1-5	565,659	46,009	611,668	611,668	
Grades 6-8	744,124	(35,412)	708,712	708,636	\$ 76
Undistributed Instruction:					
Other Salaries of Instruction	66,121	3,485	69,606	68,904	702
General Supplies	86,235	38,216	124,451	99,905	24,546
Textbooks	10,000	(275)	9,725	9,725	
Other Objects	61,814	(34,577)	27,237	21,705	5,532
Total Regular Programs	1,751,469	23,321	1,774,790	1,743,934	30,856
Instruction - Special Education:					
Resource Room/Resource Center:					
Salaries of Teachers	198,862	9,323	208,185	208,055	130
Other Salaries of Instruction	4,200	(4,200)			
Total Resource Room/Resource Center	203,062	5,123	208,185	208,055	130
Total Special Education	203,062	5,123	208,185	208,055	130
Bilingual Education:					
Salaries of Teachers	270,820	41,264	312,084	311,906	178
Other Salaries of Instruction	5,600	(5,600)			
General Supplies	2,000	(28)	1,972	1,972	
Total Bilingual Education	278,420	35,636	314,056	313,878	178
School Sponsored Co-curricular Activities:					
Salaries	7,551	10,161	17,712	17,712	
Total School Sponsored Co-curricular Activities	7,551	10,161	17,712	17,712	-
School Sponsored Athletics:					
Salaries	8,258	7,940	16,198	16,198	
Supplies and Materials	5,000		5,000	5,000	
Total School Sponsored Athletics	13,258	7,940	21,198	21,198	-
Before/After School Programs:					
Salaries of Teachers	13,472	(8,472)	5,000	5,000	
Total Before/After School Programs	13,472	(8,472)	5,000	5,000	-
Total Instruction	2,267,232	73,709	2,340,941	2,309,777	31,164
Attendance and Social Work Services:					
Salaries	98,641	899	99,540	98,831	709
Salaries of Family Liaisons/Comm Parent Inv. Specialists	54,639	344	54,983	54,983	
Total Attendance and Social Work Services	153,280	1,243	154,523	153,814	709
Health Services:					
Salaries	86,754	2,137	88,891	88,891	
Other Salaries	1,295	(91)	1,204	1,204	
Supplies and Materials	1,500	(332)	1,168	694	474
Total Health Services	89,549	1,714	91,263	90,789	474

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2017

School: Sussex Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Guidance:					
Supplies and Materials	\$ 500	\$ (500)			
Total Guidance	500	(500)	-	-	-
Improvement of Instruction Services:					
Salaries of Secretarial and Clerical Assistants	26,002	(449)	\$ 25,553	\$ 25,553	
Salaries of Facilitators, Math & Literacy Coaches	72,065	12,942	85,007	85,007	
Total Improvement of Instruction Services	98,067	12,493	110,560	110,560	-
Instructional Staff Training Services:					
Purchased Professional –Education Services	8,965	5,403	14,368	14,338	\$ 30
Other Purchased Services	15,052	(4,817)	10,235	5,394	4,841
Total Instructional Staff Training Services	24,017	586	24,603	19,732	4,871
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	144,995	18,835	163,830	163,783	47
Salaries of Secretarial and Clerical Assistants	26,002	1,870	27,872	27,872	
Other Salaries	109,935	23,523	133,458	133,322	136
Total Support Services – School Administration	280,932	44,228	325,160	324,977	183
Security:					
Salaries	34,143	(14,569)	19,574	19,574	
Total Security	34,143	(14,569)	19,574	19,574	-
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	19,688	(13,617)	6,071	5,036	1,035
Total Student Transportation Services	19,688	(13,617)	6,071	5,036	1,035
Unallocated Benefits:					
Health Benefits	710,424		710,424	710,424	
Total Unallocated Benefits	710,424	-	710,424	710,424	-
Total Undistributed Expenditures	1,410,600	31,578	1,442,178	1,434,906	7,272
Total Expenditures - Current Expense	3,677,832	105,287	3,783,119	3,744,683	38,436
Total Expenditures - School Based	3,677,832	105,287	3,783,119	3,744,683	38,436
Other Financing Sources:					
Transfers In	3,677,832	105,287	3,783,119	3,744,683	38,436
Total Other Financing Sources	3,677,832	105,287	3,783,119	3,744,683	38,436
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, 2017

School: Technology High	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Grades 9-12	\$ 3,172,055	\$ 159,193	\$ 3,331,248	\$ 3,330,625	\$ 623
Undistributed Instruction:					
Purchased Technical Services	7,293	(601)	6,692	4,521	2,171
General Supplies	146,791	(24,525)	122,266	117,770	4,496
Textbooks	3,500	2,214	5,714	5,714	
Other Objects	51,245	(8,104)	43,141	43,141	
Total Regular Programs	3,381,721	127,340	3,509,061	3,501,771	7,290
Auditory Impairments:					
Salaries of Teachers	302,127	6,529	308,656	308,529	127
Other Salaries of Instruction	139,187	(2,862)	136,325	135,905	420
General Supplies	1,000	(16)	984	984	
Total Auditory Impairments	442,314	3,651	445,965	445,418	547
Resource Room/Resource Center:					
Salaries of Teachers	271,345	(34,294)	237,051	237,051	
Other Salaries of Instruction	5,600	(3,380)	2,220	2,220	
General Supplies	1,000	(471)	529	529	
Total Resource Room/Resource Center	277,945	(38,145)	239,800	239,800	-
Total Special Education	720,259	(34,494)	685,765	685,218	547
School Sponsored Co-curricular Activities:					
Salaries	64,098	12,042	76,140	76,140	
Supplies and Materials	5,000		5,000	5,000	
Total School Sponsored Co-curricular Activities	69,098	12,042	81,140	81,140	-
School Sponsored Athletics:					
Salaries	117,808	5,558	123,366	123,366	
Supplies and Materials	14,032	(727)	13,305	11,320	1,985
Other Objects	10,000	(4,784)	5,216	5,216	
Total School Sponsored Athletics	141,840	47	141,887	139,902	1,985
Before/After School Programs:					
Salaries of Teachers	19,980	(5,363)	14,617	14,617	
Total Before/After School Programs	19,980	(5,363)	14,617	14,617	-
Other Supplemental/At-Risk Programs - Instruction:					
Purchased Professional & Technical Services	11,000	(5,368)	5,632	5,032	600
Total Other Supplemental/At-Risk Programs - Instruction	11,000	(5,368)	5,632	5,032	600
Total Instruction	4,343,898	94,204	4,438,102	4,427,680	10,422
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Specialists	39,078	810	39,888	39,888	
Total Attendance and Social Work Services	39,078	810	39,888	39,888	-
Health Services:					
Salaries	91,350	2,244	93,594	93,594	
Supplies and Materials	500	(37)	463	463	
Total Health Services	91,850	2,207	94,057	94,057	-

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2017

School: Technology High	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Guidance:					
Salaries of Other Professional Staff	\$ 260,851	\$ 941	\$ 261,792	\$ 261,792	
Other Salaries	2,220	(2,220)			
Supplies and Materials	500	(3)	497	497	
Total Guidance	263,571	(1,282)	262,289	262,289	-
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	243,235	(283)	242,952	242,952	
Total Improvement of Instruction Services	243,235	(283)	242,952	242,952	-
Support Services - School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	366,482	74,172	440,654	440,177	\$ 477
Other Salaries	100,765	15,406	116,171	116,171	
Other Purchased Services (400-500 series)	33,266	(2,941)	30,325	26,609	3,716
Supplies and Materials	6,331	(2,711)	3,620	3,620	
Other Objects	8,570	4,332	12,902	11,781	1,121
Total Support Services - School Administration	515,414	88,258	603,672	598,358	5,314
Security:					
Salaries	262,632	(16,813)	245,819	245,819	
Total Security	262,632	(16,813)	245,819	245,819	-
Student Transportation Services:					
Contracted Services -Transportation (Other than Between Home and School) - Vendors	10,582	(2,021)	8,561	7,241	1,320
Total Student Transportation Services	10,582	(2,021)	8,561	7,241	1,320
Unallocated Benefits:					
Health Benefits	1,402,632		1,402,632	1,402,632	
Total Unallocated Benefits	1,402,632	-	1,402,632	1,402,632	-
Total Undistributed Expenditures	2,828,994	70,876	2,899,870	2,893,236	6,634
Total Expenditures - Current Expense	7,172,892	165,080	7,337,972	7,320,916	17,056
Capital Outlay:					
Equipment:					
Regular Programs - Instruction:					
Grades 9-12		13,655	13,655	13,655	
Total Equipment	-	13,655	13,655	13,655	-
Total Expenditures - School Based	7,172,892	178,735	7,351,627	7,334,571	17,056
Other Financing Sources:					
Transfers In	7,172,892	178,735	7,351,627	7,334,571	17,056
Total Other Financing Sources	7,172,892	178,735	7,351,627	7,334,571	17,056
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, 2017

School: Thirteenth Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 184,920	\$ 7,956	\$ 192,876	\$ 192,876	
Grades 1- 5	1,294,526	(154,713)	1,139,813	1,139,813	
Grades 6-8	609,784	42,106	651,890	651,890	
Undistributed Instruction:					
Other Salaries of Instruction	63,532	(11,076)	52,456	52,284	\$ 172
General Supplies	79,447	(2,176)	77,271	76,779	492
Textbooks	4,500	(3,181)	1,319	1,319	
Other Objects	9,312	(2,964)	6,348	4,108	2,240
Total Regular Programs	2,246,021	(124,048)	2,121,973	2,119,069	2,904
Instruction - Special Education:					
Cognitive - Mild:					
Salaries of Teachers	103,983	(4,967)	99,016	99,016	
Other Salaries of Instruction	2,800	(2,800)			
Total Cognitive - Mild	106,783	(7,767)	99,016	99,016	-
Learning and/or Language Disabilities:					
Salaries of Teachers	301,522	(62,409)	239,113	238,403	710
Other Salaries of Instruction	5,600	22,215	27,815	27,815	
Total Learning and/or Language Disabilities	307,122	(40,194)	266,928	266,218	710
Behavioral Disabilities:					
Salaries of Teachers	160,642	2,744	163,386	162,676	710
Other Salaries of Instruction	4,200	238	4,438	4,438	
Total Behavioral Disabilities	164,842	2,982	167,824	167,114	710
Multiple Disabilities:					
Salaries of Teachers	130,894	16,307	147,201	147,112	89
Other Salaries of Instruction	2,800	3,400	6,200	6,200	
Total Multiple Disabilities	133,694	19,707	153,401	153,312	89
Resource Room/Resource Center:					
Salaries of Teachers	304,972	(29,135)	275,837	274,907	930
Other Salaries of Instruction	5,600	(5,460)	140	140	
Total Resource Room/Resource Center	310,572	(34,595)	275,977	275,047	930
Autism:					
Salaries of Teachers	416,994	24	417,018	416,934	84
Other Salaries of Instruction	45,159	17,870	63,029	62,943	86
Total Autism	462,153	17,894	480,047	479,877	170
Total Special Education	1,485,166	(41,973)	1,443,193	1,440,584	2,609
School Sponsored Co-curricular Activities:					
Salaries	3,235	11,525	14,760	14,760	
Total School Sponsored Co-curricular Activities	3,235	11,525	14,760	14,760	-
School Sponsored Athletics:					
Salaries	9,730	(375)	9,355	9,355	
Total School Sponsored Athletics	9,730	(375)	9,355	9,355	-

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2017

School: Thirteenth Avenue

	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Before/After School Programs:					
Salaries of Teachers	\$ 33,300	\$ (20,154)	\$ 13,146	\$ 13,145	\$ 1
Other Salaries for Instruction	9,180	(1,219)	7,961	7,961	
Total Before/After School Programs	42,480	(21,373)	21,107	21,106	1
Total Instruction	3,786,632	(176,244)	3,610,388	3,604,874	5,514
Attendance and Social Work Services:					
Salaries	194,904	98,621	293,525	293,226	299
Salaries of Family Liaisons/Comm Parent Inv. Specialists	42,630	334	42,964	42,964	
Supplies and Materials	1,599	(375)	1,224	1,224	
Total Attendance and Social Work Services	239,133	98,580	337,713	337,414	299
Health Services:					
Salaries	91,350	2,155	93,505	93,505	
Supplies and Materials	1,309	(260)	1,049	1,041	8
Total Health Services	92,659	1,895	94,554	94,546	8
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	151,162	1,432	152,594	152,594	
Salaries of Secretarial and Clerical Assistants	24,087	(427)	23,660	23,660	
Salaries of Facilitators, Math & Literacy Coaches	94,440	314	94,754	94,754	
Other Objects	1,687	993	2,680	1,785	895
Total Improvement of Instruction Services	271,376	2,312	273,688	272,793	895
Instructional Staff Training Services:					
Purchased Professional - Education Services		200	200	200	
Total Instructional Staff Training Services	-	200	200	200	-
Support Services - School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	281,659	54,868	336,527	336,306	221
Salaries of Secretarial and Clerical Assistants	24,087	1,898	25,985	25,985	
Other Salaries	134,995	1,906	136,901	136,901	
Other Purchased Services (400-500 series)	23,188	(339)	22,849	20,476	2,373
Supplies and Materials	4,465	(472)	3,993	3,778	215
Other Objects	5,277	(870)	4,407	3,797	610
Total Support Services - School Administration	473,671	56,991	530,662	527,243	3,419
Security:					
Salaries	67,325	233	67,558	67,558	
Total Security	67,325	233	67,558	67,558	-
Student Transportation Services:					
Contracted Services - Transportation (Other than Between Home and School) - Vendors	11,675	(5,947)	5,728	4,416	1,312
Total Student Transportation Services	11,675	(5,947)	5,728	4,416	1,312
Unallocated Benefits:					
Health Benefits	1,238,688		1,238,688	1,238,688	
Total Unallocated Benefits	1,238,688	-	1,238,688	1,238,688	-
Total Undistributed Expenditures	2,394,527	154,264	2,548,791	2,542,858	5,933
Total Expenditures - Current Expense	6,181,159	(21,980)	6,159,179	6,147,732	11,447
Total Expenditures - School Based	6,181,159	(21,980)	6,159,179	6,147,732	11,447
Other Financing Sources:					
Transfers In	6,181,159	(21,980)	6,159,179	6,147,732	11,447
Total Other Financing Sources	6,181,159	(21,980)	6,159,179	6,147,732	11,447
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, 2017

School: University High

Expense

Current:

Instruction - regular programs:

	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Salaries of Teachers:					
Grades 6-8	\$ 58,488	\$ (9,576)	\$ 48,912	\$ 48,912	
Grades 9-12	2,896,023	(17,266)	2,878,757	2,878,757	
Undistributed Instruction:					
General Supplies	75,236	(9,883)	65,353	40,112	\$ 25,241
Other Objects	22,800	(8,346)	14,454	11,069	3,385
Total Regular Programs	3,052,547	(45,071)	3,007,476	2,978,850	28,626

Instruction - Special Education:

Learning and/or Language Disabilities:					
Salaries of Teachers	239,958	2,963	242,921	242,145	776
Other Salaries of Instruction	4,200	(4,200)			
Total Learning and/or Language Disabilities	244,158	(1,237)	242,921	242,145	776

Resource Room/Resource Center:

Salaries of Teachers	72,065	3,753	75,818	75,108	710
Other Salaries of Instruction	1,400	(1,400)			
Total Resource Room/Resource Center	73,465	2,353	75,818	75,108	710
Total Special Education	317,623	1,116	318,739	317,253	1,486

School Sponsored Co-curricular Activities:

Salaries	48,430	1,207	49,637	49,637	
Total School Sponsored Co-curricular Activities	48,430	1,207	49,637	49,637	-

School Sponsored Athletics:

Salaries	143,242	(20,909)	122,333	122,333	
Supplies and Materials	22,871	(777)	22,094	19,954	2,140
Other Objects	13,500		13,500	13,500	
Total School Sponsored Athletics	179,613	(21,686)	157,927	155,787	2,140

Before/After School Programs:

Salaries of Teachers	6,650	19,432	26,082	26,082	
Total Before/After School Programs	6,650	19,432	26,082	26,082	-

Other Supplemental/At-Risk Programs - Instruction:

Purchased Professional & Technical Services	-	11,800	11,800	11,800	-
Total Other Supplemental/At-Risk Programs - Instruction	-	11,800	11,800	11,800	-
Total Instruction	3,604,863	(33,202)	3,571,661	3,539,409	32,252

Attendance and Social Work Services:

Salaries	96,495	988	97,483	96,773	710
Supplies and Materials	1,000	(1,000)			
Total Attendance and Social Work Services	97,495	(12)	97,483	96,773	710

Health Services:

Salaries	100,895	4,462	105,357	105,357	
Other Salaries	1,640	(319)	1,321	1,321	
Supplies and Materials	1,842	(429)	1,413	1,365	48
Total Health Services	104,377	3,714	108,091	108,043	48

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2017

School: University High	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Guidance:					
Salaries of Other Professional Staff	\$ 199,167	\$ 476	\$ 199,643	\$ 199,643	
Other Salaries	2,960	(462)	2,498	2,498	
Supplies and Materials	2,201	(2,201)			
Other Objects	1,000	(598)	402	402	
Total Guidance	205,328	(2,785)	202,543	202,543	-
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	218,950	(45,491)	173,459	173,459	
Salaries of Other Professional Staff	108,025	(21,358)	86,667	85,444	\$ 1,223
Salaries of Secretarial and Clerical Assistants	47,807	1,550	49,357	49,357	
Other Salaries	54,103	(605)	53,498	52,788	710
Salaries of Facilitators, Math & Literacy Coaches	56,204	77,583	133,787	133,078	709
Purchased Professional - Education Services	600	(600)			
Total Improvement of Instruction Services	485,689	11,079	496,768	494,126	2,642
Educational Media/Library Services:					
Supplies and Materials	2,194	(1,194)	1,000		1,000
Total Educational Media/Library Services	2,194	(1,194)	1,000	-	1,000
Support Services - School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	338,573	29,483	368,056	367,570	486
Salaries of Secretarial and Clerical Assistants	47,807	6,915	54,722	53,822	900
Other Salaries	140,584	79,914	220,498	220,405	93
Other Purchased Services (400-500 series)	23,001	(11,015)	11,986	5,333	6,653
Other Objects	7,790	(6,390)	1,400	1,400	
Total Support Services - School Administration	557,755	98,907	656,662	648,530	8,132
Security:					
Salaries	131,118	651	131,769	131,769	
Total Security	131,118	651	131,769	131,769	-
Student Transportation Services:					
Contracted Services - Transportation (Other than Between Home and School) - Vendors	8,754	1,244	9,998	6,246	3,752
Total Student Transportation Services	8,754	1,244	9,998	6,246	3,752
Unallocated Benefits:					
Health Benefits	1,129,392		1,129,392	1,129,392	
Total Unallocated Benefits	1,129,392	-	1,129,392	1,129,392	-
Total Undistributed Expenditures	2,722,102	111,604	2,833,706	2,817,422	16,284
Total Expenditures - Current Expense	6,326,965	78,402	6,405,367	6,356,831	48,536
Capital Outlay:					
Equipment:					
Undistributed Expenditures:					
Security:	1,500	(1,500)			
Total Equipment	1,500	(1,500)	-	-	-
Total Expenditures - School Based	6,328,465	76,902	6,405,367	6,356,831	48,536
Other Financing Sources:					
Transfers In	6,328,465	76,902	6,405,367	6,356,831	48,536
Total Other Financing Sources	6,328,465	76,902	6,405,367	6,356,831	48,536
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, 2017

School: Weequahic High	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Grades 9-12	\$ 1,899,898	\$ 76,396	\$ 1,976,294	\$ 1,976,294	
Undistributed Instruction:					
General Supplies	49,990	(44,017)	5,973	4,000	\$ 1,973
Textbooks	21,733	(18,082)	3,651	3,651	
Other Objects	1,500	(62)	1,438	1,088	350
Total Regular Programs	1,973,121	14,235	1,987,356	1,985,033	2,323
Instruction - Special Education:					
Cognitive - Mild:					
Salaries of Teachers	98,271	968	99,239	98,529	710
Other Salaries of Instruction	1,400	(1,400)			
General Supplies	400	(400)			
Total Cognitive - Mild	100,071	(832)	99,239	98,529	710
Learning and/or Language Disabilities:					
Salaries of Teachers	103,285	196	103,481	103,481	
Other Salaries of Instruction	1,400	(1,400)			
General Supplies	400	(400)			
Total Learning and/or Language Disabilities	105,085	(1,604)	103,481	103,481	-
Behavioral Disabilities:					
Salaries of Teachers	58,521	(677)	57,844	57,844	
Other Salaries of Instruction	2,800	(2,800)			
Total Behavioral Disabilities	61,321	(3,477)	57,844	57,844	-
Resource Room/Resource Center:					
Salaries of Teachers	176,822	14,517	191,339	191,339	
Other Salaries of Instruction	2,800	(2,800)			
Total Resource Room/Resource Center	179,622	11,717	191,339	191,339	-
Total Special Education	446,099	5,804	451,903	451,193	710
School Sponsored Co-curricular Activities:					
Salaries	40,953	15,000	55,953	55,953	
Total School Sponsored Co-curricular Activities	40,953	15,000	55,953	55,953	-
School Sponsored Athletics:					
Salaries	140,173	(17,675)	122,498	122,498	
Supplies and Materials	32,792	10,991	43,783	37,077	6,706
Other Objects	15,000	5,000	20,000	20,000	
Total School Sponsored Athletics	187,965	(1,684)	186,281	179,575	6,706
Before/After School Programs:					
Salaries of Teachers	15,245	(13,510)	1,735	1,735	
Total Before/After School Programs	15,245	(13,510)	1,735	1,735	-
Other Supplemental/At-Risk Programs - Instruction:					
Purchased Professional & Technical Services	-	15,912	15,912	5,912	10,000
Total Other Supplemental/At-Risk Programs - Instruction	-	15,912	15,912	5,912	10,000
Total Instruction	2,663,383	35,757	2,699,140	2,679,401	19,739

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2017

School: Weequahic High	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Attendance and Social Work Services:					
Salaries	\$ 97,803	\$ (575)	\$ 97,228	\$ 96,864	\$ 364
Total Attendance and Social Work Services	97,803	(575)	97,228	96,864	364
Health Services:					
Salaries	97,063	(56,391)	40,672	40,672	
Other Salaries	2,132	(2,132)			
Supplies and Materials	1,072	(899)	173	173	
Total Health Services	100,267	(59,422)	40,845	40,845	-
Guidance:					
Salaries of Other Professional Staff	85,260	6,242	91,502	91,502	
Other Salaries	104,703	(4,267)	100,436	100,436	
Total Guidance	189,963	1,975	191,938	191,938	-
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	161,312	(44,479)	116,833	116,833	
Salaries of Secretarial and Clerical Assistants	70,880	(19,778)	51,102	51,102	
Salaries of Facilitators, Math & Literacy Coaches	91,350	(31,346)	60,004	58,657	1,347
Other Objects	500	(500)			
Total Improvement of Instruction Services	324,042	(96,103)	227,939	226,592	1,347
Support Services - School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	302,682	17,174	319,856	319,795	61
Salaries of Secretarial and Clerical Assistants	70,880	6,149	77,029	76,969	60
Other Salaries	162,357	7,168	169,525	169,525	
Other Purchased Services (400-500 series)	51,715	(20,679)	31,036	24,254	6,782
Supplies and Materials	32,527	(11,175)	21,352	10,839	10,513
Other Objects	10,700	(3,985)	6,715	2,837	3,878
Total Support Services - School Administration	630,861	(5,348)	625,513	604,219	21,294
Security:					
Salaries	235,919	(13,799)	222,120	222,120	
General Supplies	5,109	(3,671)	1,438	1,187	251
Total Security	241,028	(17,470)	223,558	223,307	251
Student Transportation Services:					
Contracted Services - Transportation (Other than Between Home and School) - Vendors	4,045	(1,876)	2,169	2,169	
Total Student Transportation Services	4,045	(1,876)	2,169	2,169	-
Unallocated Benefits:					
Health Benefits	965,448		965,448	965,448	
Total Unallocated Benefits	965,448	-	965,448	965,448	-
Total Undistributed Expenditures	2,553,457	(178,819)	2,374,638	2,351,382	23,256
Total Expenditures - Current Expense	5,216,840	(143,062)	5,073,778	5,030,783	42,995
Total Expenditures - School Based	5,216,840	(143,062)	5,073,778	5,030,783	42,995
Other Financing Sources:					
Transfers In	5,216,840	(143,062)	5,073,778	5,030,783	42,995
Total Other Financing Sources	5,216,840	(143,062)	5,073,778	5,030,783	42,995
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, 2017

School: Wilson Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 666,438	\$ (29,091)	\$ 637,347	\$ 637,347	
Grades 1-5	1,486,461	145,517	1,631,978	1,631,978	
Grades 6-8	1,168,353	(116,847)	1,051,506	1,050,948	\$ 558
Undistributed Instruction:					
Other Salaries of Instruction	201,105	5,575	206,680	206,619	61
Other Purchased Services	7,500	(7,500)			
General Supplies	207,521	(69,791)	137,730	124,950	12,780
Other Objects	14,455	(2,667)	11,788	10,157	1,631
Total Regular Programs	3,751,833	(74,804)	3,677,029	3,661,999	15,030
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	51,777	1,467	53,244	52,534	710
Other Salaries of Instruction	1,400	(1,400)			
Total Learning and/or Language Disabilities	53,177	67	53,244	52,534	710
Resource Room/Resource Center:					
Salaries of Teachers	621,142	(10,131)	611,011	610,946	65
Other Salaries of Instruction	11,200	6,317	17,517	17,517	
General Supplies	15,457	(330)	15,127	15,127	
Textbooks	2,000	(1,362)	638	638	
Other Objects	1,000	(1,000)			
Total Resource Room/Resource Center	650,799	(6,506)	644,293	644,228	65
Total Special Education	703,976	(6,439)	697,537	696,762	775
Bilingual Education:					
Salaries of Teachers	1,214,741	(60,031)	1,154,710	1,153,940	770
Other Salaries of Instruction	87,892	(16,172)	71,720	71,464	256
General Supplies	3,257	(302)	2,955	2,955	
Textbooks	8,000	(259)	7,741	7,741	
Total Bilingual Education	1,313,890	(76,764)	1,237,126	1,236,100	1,026
School Sponsored Co-curricular Activities:					
Salaries	32,422	750	33,172	33,172	
Purchased Professional & Educational Services	11,725	(8,350)	3,375	3,375	
Supplies and Materials	21,238	(12,487)	8,751	8,288	463
Total School Sponsored Co-curricular Activities	65,385	(20,087)	45,298	44,835	463
School Sponsored Athletics:					
Salaries	9,730	1,328	11,058	11,058	
Supplies and Materials	6,000	(3,211)	2,789	2,789	
Total School Sponsored Athletics	15,730	(1,883)	13,847	13,847	-
Before/After School Programs:					
Salaries of Teachers	60,918	(49,101)	11,817	11,817	
Other Salaries for Instruction	20,000	(13,937)	6,063	6,063	
Total Before/After School Programs	80,918	(63,038)	17,880	17,880	-

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2017

School: Wilson Avenue

	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Other Supplemental/At-Risk Programs - Instruction:					
Salaries of Reading Specialists	\$ 96,495	\$ 2,743	\$ 99,238	\$ 98,528	\$ 710
Total Other Supplemental/At-Risk Programs - Instruction	96,495	2,743	99,238	98,528	710
Total Instruction	6,028,227	(240,272)	5,787,955	5,769,951	18,004
Attendance and Social Work Services:					
Salaries	60,565	3,256	63,821	63,201	620
Salaries of Family Liaisons/Comm Parent Inv. Specialists	30,450	226	30,676	30,676	
Supplies and Materials	1,483	(1,022)	461	461	
Total Attendance and Social Work Services	92,498	2,460	94,958	94,338	620
Health Services:					
Salaries	188,880	7,054	195,934	195,934	
Other Salaries	1,640	(1,640)			
Supplies and Materials	2,354	(700)	1,654	1,654	
Total Health Services	192,874	4,714	197,588	197,588	-
Guidance:					
Salaries of Other Professional Staff	91,375	2,170	93,545	93,545	
Supplies and Materials	1,000	(143)	857	857	
Total Guidance	92,375	2,027	94,402	94,402	-
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	105,124	39,155	144,279	144,279	
Salaries of Secretarial and Clerical Assistants	48,174	(711)	47,463	47,463	
Salaries of Facilitators, Math & Literacy Coaches	58,521	8,949	67,470	67,470	
Supplies and Materials	6,299	(661)	5,638	5,638	
Other Objects	7,862	(2,000)	5,862	5,862	
Total Improvement of Instruction Services	225,980	44,732	270,712	270,712	-
Educational Media/Library Services:					
Salaries of Other Professional Staff	97,063	4,761	101,824	101,114	710
Supplies and Materials	4,509	(205)	4,304	1,674	2,630
Total Educational Media/Library Services	101,572	4,556	106,128	102,788	3,340
Instructional Staff Training Services:					
Purchased Professional - Education Services	27,000	(24,050)	2,950	2,950	
Supplies and Materials	4,100	(4,100)			
Total Instructional Staff Training Services	31,100	(28,150)	2,950	2,950	-
Support Services - School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	253,743	82,402	336,145	336,031	114
Salaries of Secretarial and Clerical Assistants	48,174	3,799	51,973	51,973	
Other Salaries	52,036	(449)	51,587	51,587	
Other Purchased Services (400-500 series)	42,981	(23,279)	19,702	15,752	3,950
Supplies and Materials	49,703	(31,921)	17,782	16,473	1,309
Other Objects	13,660	(8,594)	5,066	4,785	281
Total Support Services - School Administration	460,297	21,958	482,255	476,601	5,654
Security:					
Salaries	173,187	(54,876)	118,311	118,311	
General Supplies	3,000	(271)	2,729	2,729	
Total Security	176,187	(55,147)	121,040	121,040	-

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2017

School: Wilson Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	\$ 23,741	\$ (6,120)	\$ 17,621	\$ 17,621	
Total Student Transportation Services	23,741	(6,120)	17,621	17,621	-
Unallocated Benefits:					
Health Benefits	1,675,872		1,675,872	1,675,872	
Total Unallocated Benefits	1,675,872	-	1,675,872	1,675,872	-
Total Undistributed Expenditures	3,072,496	(8,970)	3,063,526	3,053,912	\$ 9,614
Total Expenditures - Current Expense	9,100,723	(249,242)	8,851,481	8,823,863	27,618
Capital Outlay:					
Equipment:					
Regular Programs - Instruction:					
Grades 1-5	3,000	(3,000)			
Undistributed Expenditures:					
Non-Instructional Equipment	13,500	(9,300)	4,200	4,200	
Total Equipment	16,500	(12,300)	4,200	4,200	-
Total Expenditures - School Based	9,117,223	(261,542)	8,855,681	8,828,063	27,618
Other Financing Sources:					
Transfers In	9,117,223	(261,542)	8,855,681	8,828,063	27,618
Total Other Financing Sources	9,117,223	(261,542)	8,855,681	8,828,063	27,618
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, 2017

School: North Tenth Street

Expense

Current:

Support Services – School Administration:

Salaries of Principals/Assistant Principals/Program Directors

Original Budget	Transfers	Final Budget	Actual	Final to Actual
	\$ 13,000	\$ 13,000	\$ 12,807	\$ 193

Total Support Services – School Administration

-	13,000	13,000	12,807	193
---	--------	--------	--------	-----

Total Undistributed Expenditures

-	13,000	13,000	12,807	193
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Total Expenditures - Current Expense

-	13,000	13,000	12,807	193
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Total Expenditures - School Based

-	13,000	13,000	12,807	193
---	--------	--------	--------	-----

Other Financing Sources:

Transfers In

	13,000	13,000	12,807	193
--	--------	--------	--------	-----

Total Other Financing Sources

-	13,000	13,000	12,807	193
---	--------	--------	--------	-----

Excess (Deficiency) of Other Financing Sources

Over (Under) Expenditures and Other Financing (Uses)

Fund Balances, July 1

Fund Balances, June 30

\$ -	\$ -	\$ -	\$ -	\$ -
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Special Revenue Fund

Newark Public Schools
Special Revenue Fund

Combining Schedule of Program Revenues and Expenditures - Budgetary Basis
Year Ended June 30, 2017

	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	Cart Perkins Occupational
REVENUES										
Local sources										
State sources										
Federal sources										
Total revenues	\$ 23,291,098	\$ 1,700,624	\$ 4,421,115	\$ 763,843	\$ 106,759	\$ 11,319,946	\$ 86,564	\$ 6,656,251	\$ 3,377,537	\$ 272,852
EXPENDITURES										
Instruction:										
Salaries of teachers	\$ 257,357					\$ 982,548	\$ 67,776	\$ 1,856,028		
Other salaries for instruction	5,103,639	62,239	55,970	172,784	45,000	634,038		1,431,726	613,755	10,823
Purchased prof. and technical services								4,800		15,227
Purchased prof. and educational services	587,709	177,730				64,473				
Other purchased services										
Travel										
General supplies	847,596	1,260,135		291,343	47,320	517,655		82,358		135,225
Textbooks				8,951						
Other objects	37,627	32,573		304		2,250		27,045		
Total instruction	6,833,928	1,533,077	55,970	473,382	92,320	2,200,964	67,776	3,401,957	613,755	161,275
Support services:										
Salaries of supervisors of instruction	141,800							127,554		
Salaries of program directors	66,082							119,509		
Salaries of other professional staff			304,874			1,763,287		152,091		
Salaries of secretarial and clerical asst.	60,929							64,501		
Other salaries	203,755			1,710		2,126,648		279,539	271,285	
Salaries of drop-out prevention officer/coordinators	39,135							473,740		
Salaries of family - parent liason	31,970							187,271		
Salaries of Community/School/ Social Services Coordinators										
Salaries of master teachers	478,614			188,680				958,903		828
Personal services - employee benefits	852,258		163,900	73,541	3,897	1,847,778	18,788			62,000
Purchased professional and technical services								14,634		
Purchased professional-educational services	1,087,675	138,800	44,477	20,800	8,465	2,923,156		116,114		
Other Purchased Professional - Education Services								14,650		
Purchased educational services - contracted Pre-K										
Purchased educational services - Head Start										
Other purchased professional services						393,150		12,605		
Rentals								2,833		
Contr. Services - transportation	23,228	28,747				5,040		9,800		6,190
Other purchased services										
Cleaning, repair and maintenance services										
Communications/Telephone								5,808		
Travel	1,860								2,474,300	
Miscellaneous Purchases								80,144	11,606	
Supplies and materials	3,606		97,147	5,730		45,632		441,369		
Energy								72,662	6,591	
Other objects	254,220				2,077	2,800				
Total support services	3,245,132	167,547	610,398	290,461	14,439	9,107,491	18,788	3,133,727	2,763,782	69,018
Facilities acquisition and construction services:										
Instructional equipment						11,491		114,827		42,559
Noninstructional equipment								5,740		
Total facilities acquisition and construction services						11,491		120,567		42,559
Contribution to Charter Schools										
Contribution to school based budgets	13,212,038		3,754,747							
Total expenditures	\$ 23,291,098	\$ 1,700,624	\$ 4,421,115	\$ 763,843	\$ 106,759	\$ 11,319,946	\$ 86,564	\$ 6,656,251	\$ 3,377,537	\$ 272,852
Excess of revenues over expenditures										
Other financing sources (uses):										
Transfers out										
Total other financing sources (uses)										
Total 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, 2017

	21st Century Community Learning Center	Cohort 4R School Improvement Grant	Future Ready New Jersey PARCC	Preschool Education Aid	Innovate Learning	Non Public Textbooks	Non Public Tech Initiative	Non Public Nursing 2016/17	Non Public Security 2016/17	Chapter 193 Non Public Supplemental Instruction 2016/17
REVENUES										
Local sources										
State sources										
Federal sources										
Total revenues	\$ 347,314	\$ 1,297,725	\$ 128,122	\$ 95,953,563	\$ 53,990	\$ 85,538	\$ 45,829	\$ 175,041	\$ 80,321	\$ 61,981
EXPENDITURES										
Instruction:										
Salaries of teachers				\$ 8,860,692						
Other salaries for instruction	\$ 115,634		\$ 28,018	4,468,100	\$ 20,720					
Purchased prof. and technical services		\$ 35,280								\$ 61,981
Purchased prof. and educational services	19,821			8,750						
Other purchased services		101,486								
Travel										
General supplies	9,464	490,941		1,203,663	180		\$ 45,829			
Textbooks						\$ 85,538				
Other objects	4,060			49,167						
Total instruction	148,979	627,707	28,018	14,590,372	20,900	85,538	45,829			61,981
Support services:										
Salaries of supervisors of instruction				470,136						
Salaries of program directors		9,379		394,111						
Salaries of other professional staff	38,178	59,593		4,453,229						
Salaries of secretarial and clerical asst.				283,207						
Other salaries	53,652		18,713	2,253,715	10,630					
Salaries of drop-out prevention officer/coordinators										
Salaries of family - parent liaison		11,352		449,443						
Salaries of Community/School/ Social Services Coordinators				63,193						
Salaries of master teachers		83,683		2,108,586						
Personal services - employee benefits	32,836	45,463	4,917	5,977,545	2,389					
Purchased professional and technical services										
Purchased professional-educational services	18,000	343,504		159,077						
Other Purchased Professional - Education Services				127,147						
Purchased educational services - contracted Pre-K				53,153,348						
Purchased educational services - Head Start				4,538,246						
Other purchased professional services				39,716				\$ 175,041		
Rentals				90,341						
Contr. Services - transportation	492			230,203						
Other purchased services	1,730									
Cleaning, repair and maintenance services				5,653						
Communications/Telephone				7,980						
Travel	326			7,294						
Miscellaneous Purchases				232,155						
Supplies and materials		55,945		370,221						
Energy				75,000						
Other objects		61,099	76,474	70,387					\$ 80,321	
Total support services	145,214	670,018	100,104	75,559,933	13,019			175,041	80,321	
Facilities acquisition and construction services:										
Instructional equipment	53,121			889,395	20,071					
Noninstructional equipment				253,848						
Total facilities acquisition and construction services	53,121			1,143,243	20,071					
Contribution to Charter Schools				2,160,015						
Contribution to school based budgets										
Total expenditures	\$ 347,314	\$ 1,297,725	\$ 128,122	\$ 93,453,563	\$ 53,990	\$ 85,538	\$ 45,829	\$ 175,041	\$ 80,321	\$ 61,981
Excess of revenues over expenditures				2,500,000						
Other financing sources (uses):										
Transfers out				(2,500,000)						
Total other financing sources (uses)				(2,500,000)						
Total 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, 2017

	Chapter 193		Chapter 192			Foundation For Newark's Future (NTU)	Other Local Programs	Totals
	Non Public Exam & Classification 2016/17	Non Public Corrective Speech 2016/17	Non Public ESL 2016/17	Non Public Home Instruction 2016/17	Non Public Compensatory Education 2016/17			
REVENUES								
Local sources								
State sources	\$ 83,202	\$ 33,511	\$ 83,667	\$ 3,876	\$ 586,914	\$ 1,065,186	\$ 4,282,023	\$ 5,347,209
Federal sources								97,321,565
Total revenues	\$ 83,202	\$ 33,511	\$ 83,667	\$ 3,876	\$ 586,914	\$ 1,065,186	\$ 4,282,023	\$ 156,364,392
EXPENDITURES								
Instruction:								
Salaries of teachers							\$ 2,972,242	\$ 14,996,643
Other salaries for instruction							14,418	12,776,864
Purchased prof. and technical services		\$ 33,511	\$ 83,667	\$ 3,876	\$ 586,914		6,412	826,868
Purchased prof. and educational services							2,000	865,283
Other purchased services								101,486
Travel							347	347
General supplies							96,474	5,028,183
Textbooks								94,489
Other objects							3,550	156,976
Total instruction		33,511	83,667	3,876	586,914		3,095,443	34,847,139
Support services:								
Salaries of supervisors of instruction								739,490
Salaries of program directors								589,081
Salaries of other professional staff								6,771,252
Salaries of secretarial and clerical asst.								408,637
Other salaries						\$ 1,065,186	20,592	6,305,425
Salaries of drop-out prevention officer/coordinators								39,135
Salaries of family - parent liaison								966,505
Salaries of Community/School/ Social Services Coordinators								250,464
Salaries of master teachers								2,859,563
Personal services - employee benefits							953,934	10,936,977
Purchased professional and technical services								62,000
Purchased professional-educational services	\$ 83,202						1,700	4,843,490
Other Purchased Professional - Education Services								243,261
Purchased educational services - contracted Pre-K								53,167,998
Purchased educational services - Head Start								4,538,246
Other purchased professional services								620,512
Rentals								93,174
Contr. Services - transportation							18,138	315,648
Other purchased services							106	8,026
Cleaning, repair and maintenance services								5,653
Communications/Telephone								7,980
Travel							5,514	20,802
Miscellaneous Purchases							52,895	2,759,350
Supplies and materials							36,717	706,748
Energy								516,369
Other objects							65,603	692,234
Total support services	83,202					1,065,186	1,155,199	98,468,020
Facilities acquisition and construction services:								
Instructional equipment							22,321	1,153,785
Noninstructional equipment							9,060	268,648
Total facilities acquisition and construction services							31,381	1,422,433
Contribution to Charter Schools								2,160,015
Contribution to school based budgets								16,966,785
Total expenditures	\$ 83,202	\$ 33,511	\$ 83,667	\$ 3,876	\$ 586,914	\$ 1,065,186	\$ 4,282,023	\$ 153,864,392
Excess of revenues over expenditures								2,500,000
Other financing sources (uses):								
Transfers out								(2,500,000)
Total other financing sources (uses)								(2,500,000)
Total net changes in fund balance								
Fund balance, July 1								
Fund balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Newark Public Schools
Special Revenue Fund

Schedule of Preschool Education Aid
Budgetary Basis

Year ended June 30, 2017

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
EXPENDITURES:					
Instruction:					
Salaries of teachers	\$ 8,973,571	\$ (97,767)	\$ 8,875,804	\$ 8,860,692	\$ 15,112
Other salaries for instruction	4,369,598	113,385	4,482,983	4,468,100	14,883
Purchased prof. and educational services	80,000	(71,250)	8,750	8,750	
Other purchased services	91,725	(91,725)			
General supplies	1,632,679	(429,016)	1,203,663	1,203,663	
Other objects		49,167	49,167	49,167	
Total instruction	<u>15,147,573</u>	<u>(527,206)</u>	<u>14,620,367</u>	<u>14,590,372</u>	<u>29,995</u>
Support services:					
Salaries of supervisors of instruction	1,055,220	(585,084)	470,136	470,136	
Salaries of program directors	201,539	192,572	394,111	394,111	
Salaries of other professional staff	4,477,710	(24,481)	4,453,229	4,453,229	
Salaries of secretarial and clerical asst.	407,894	(124,687)	283,207	283,207	
Other salaries	1,202,514	1,051,244	2,253,758	2,253,715	43
Salaries of family - parent liason	591,975	(142,532)	449,443	449,443	
Salaries of Community/School/ Social Services Coordinators		63,193	63,193	63,193	
Salaries of master teachers	2,030,421	78,165	2,108,586	2,108,586	
Personal services - employee benefits	6,986,338	(1,008,793)	5,977,545	5,977,545	
Purchased professional-educational services		159,077	159,077	159,077	
Other Purchased Professional - Education Services	325,000	(197,853)	127,147	127,147	
Purchased educational services - contracted Pre-K	48,037,743	5,115,605	53,153,348	53,153,348	
Purchased educational services - Head Start	5,980,565	(1,442,319)	4,538,246	4,538,246	
Other purchased professional services	75,000	(35,284)	39,716	39,716	
Rentals	95,000	(4,659)	90,341	90,341	
Contracted services - transportation	160,000	70,203	230,203	230,203	
Other purchased services	55,000	(49,347)	5,653		5,653
Communications/Telephone		7,980	7,980	7,980	
Travel	50,000	(42,706)	7,294	7,294	
Miscellaneous	300,000	(67,845)	232,155	232,155	
Supplies and materials	320,000	50,221	370,221	370,221	
Energy		75,000	75,000	75,000	
Other Objects	75,000	(4,613)	70,387	70,387	
Total support services	<u>72,426,919</u>	<u>3,133,057</u>	<u>75,559,976</u>	<u>75,559,933</u>	<u>43</u>
Facilities acquisition and construction services:					
Instructional equipment	192,000	697,395	889,395	889,395	
Noninstructional equipment	185,000	68,848	253,848	253,848	
Total facilities acquisition and construction services	<u>377,000</u>	<u>766,243</u>	<u>1,143,243</u>	<u>1,143,243</u>	
Contribution to charter schools	<u>2,167,935</u>	<u>(7,920)</u>	<u>2,160,015</u>	<u>2,160,015</u>	
Other Financing (Uses)					
Transfer out		(2,500,000)	(2,500,000)	(2,500,000)	
Total Other Financing (Uses)		<u>(2,500,000)</u>	<u>(2,500,000)</u>	<u>(2,500,000)</u>	
Total expenditures	<u>\$ 90,119,427</u>	<u>\$ 5,864,174</u>	<u>\$ 95,983,601</u>	<u>\$ 95,953,563</u>	<u>\$ 30,038</u>

CALCULATION OF BUDGET AND CARRYOVER

Total revised 2016-17 preschool education aid allocation	\$ 86,704,261
Add: actual carryover June 30, 2016	13,345,278
Add: prior year purchase orders cancelled	1,459,137
Total preschool education aid funds available for 2016/17 budget	101,508,676
Less: 2016-17 budgeted preschool education aid	(95,983,601)
Available & unbudgeted preschool education funds as of June 30, 2017	5,525,075
Add: June 30, 2017 unexpended preschool education aid	30,038
2016-17 carryover - preschool education aid	\$ 5,555,113
2016-17 preschool education aid carryover aid budgeted for preschool education programs 2017-18	\$ 2,694,823

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, 2017

<u>Revenues</u>	
State sources:	
SDA grants	\$ 21,926,738
Local sources:	
Interest earnings	<u>32,995</u>
Total revenues	21,959,733
<u>Expenditures</u>	
Construction services	<u>25,559,074</u>
Total expenditures	<u>25,559,074</u>
(Deficiency) of revenues (under) expenditures	<u>(3,599,341)</u>
<u>Other financing (uses)</u>	
Transfers out	<u>(32,995)</u>
Total other financing (uses)	<u>(32,995)</u>
(Deficiency) of revenues (under) expenditures and other financing (uses)	(3,632,336)
Fund balance, July 1	<u>29,234,061</u>
Fund balance, June 30	<u>\$ 25,601,725</u>
Reconciliation to GAAP basis	
Fund balance, June 30, 2017 - budgetary basis	\$ 25,601,725
Less:	
SDA unearned revenue not recognizable on a GAAP Basis	\$ 3,598,033
Awards from the City not expended as of June 30, 2017	<u>14,186,472</u>
	<u>17,784,505</u>
Fund balance, June 30, 2017 - GAAP basis	<u>\$ 7,817,220</u>

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, 2017

	<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	\$ 26,958,653		\$ 26,958,653	\$ 27,131,553
Proceeds from Capital Lease			-	12,669,208
Total revenues	<u>26,958,653</u>	<u>-</u>	<u>26,958,653</u>	<u>39,800,761</u>
Expenditures and other financing uses				
Purchased professional and technical services	7,414,133		7,414,133	7,736,636
Construction services	17,467,091	\$ 1,073,590	18,540,682	32,064,125
Total expenditures	<u>24,881,224</u>	<u>1,073,590</u>	<u>25,954,815</u>	<u>39,800,761</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 2,077,429</u>	<u>\$ (1,073,590)</u>	<u>\$ 1,003,838</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, 2017

	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
Proceeds from Capital Lease				
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	2,246,811		2,246,811	2,246,811
Construction services				
Total expenditures	<u>2,246,811</u>	<u>-</u>	<u>2,246,811</u>	<u>2,246,811</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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	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)

Auditorium Renovations - Arts High School

From Inception and for the year ended June 30, 2017

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State Sources - SDA Grant	\$ 4,665,084		\$ 4,665,084	\$ 4,665,084
Proceeds from Capital Lease				
Total revenues	<u>4,665,084</u>	<u>-</u>	<u>4,665,084</u>	<u>4,665,084</u>
Expenditures and other financing uses				
Purchased professional and technical services	4,665,084		4,665,084	4,665,084
Construction services				
Total expenditures	<u>4,665,084</u>	<u>-</u>	<u>4,665,084</u>	<u>4,665,084</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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	4,348,664			
Revised Authorized Cost	4,665,084			
Percentage Increase over Original Authorized Cost	1374.33%			
Percentage completion	100.00%			
Original target completion date	12/31/2011			
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, 2017

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State Sources - SDA Grant	\$ 19,893		\$ 19,893	\$ 19,893
Proceeds from Capital Lease				
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	19,893		19,893	19,893
Construction services				
Total expenditures	<u>19,893</u>	<u>-</u>	<u>19,893</u>	<u>19,893</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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	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 Door Project - Newark Vocational School

From Inception and for the year ended June 30, 2017

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State Sources - SDA Grant	\$ 403,217		\$ 403,217	\$ 403,217
Proceeds from Capital Lease				
Total revenues	<u>403,217</u>	<u>-</u>	<u>403,217</u>	<u>403,217</u>
Expenditures and other financing uses				
Purchased professional and technical services	403,217		403,217	403,217
Construction services				
Total expenditures	<u>403,217</u>	<u>-</u>	<u>403,217</u>	<u>403,217</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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	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, 2017

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State Sources - SDA Grant	\$ 65,841		\$ 65,841	\$ 65,841
Proceeds from Capital Lease				
Total revenues	<u>65,841</u>	<u>-</u>	<u>65,841</u>	<u>65,841</u>
Expenditures and other financing uses				
Purchased professional and technical services	65,841		65,841	65,841
Construction services				
Total expenditures	<u>65,841</u>	<u>-</u>	<u>65,841</u>	<u>65,841</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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	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 Steps Project - Dayton Street Elementary School

From Inception and for the year ended June 30, 2017

	<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	\$ 195,832	\$ (10,946)	\$ 184,886	\$ 184,886
Proceeds from Capital Lease				
Total revenues	<u>195,832</u>	<u>(10,946)</u>	<u>184,886</u>	<u>184,886</u>
Expenditures and other financing uses				
Purchased professional and technical services	23,283		23,283	30,000
Construction services	172,549	(10,946)	161,603	154,886
Total expenditures	<u>195,832</u>	<u>(10,946)</u>	<u>184,886</u>	<u>184,886</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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	(10,946)			
Revised Authorized Cost	184,886			
Percentage Increase over Original Authorized Cost	-5.59%			
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 Masonry Repairs - Hawthorne Avenue

From Inception and for the year ended June 30, 2017

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State Sources - SDA Grant	\$ 64,920		\$ 64,920	\$ 64,920
Proceeds from Capital Lease				
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	61,553		61,553	64,920
Total expenditures	<u>61,553</u>	<u>-</u>	<u>61,553</u>	<u>64,920</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 3,367</u>	<u>\$ -</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	94.81%			
Original target completion date	8/31/2014			
Revised target completion date	8/31/2017			

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, 2017

	<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	\$ 499,535	\$ (21,996)	\$ 477,539	\$ 477,539
Proceeds from Capital Lease				
Total revenues	<u>499,535</u>	<u>(21,996)</u>	<u>477,539</u>	<u>477,539</u>
Expenditures and other financing uses				
Purchased professional and technical services				
Construction services	463,989	13,550	477,539	477,539
Total expenditures	<u>463,989</u>	<u>13,550</u>	<u>477,539</u>	<u>477,539</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 35,546</u>	<u>\$ (35,546)</u>	<u>\$ -</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	462,539			
Revised Authorized Cost	477,539			
Percentage Increase over Original Authorized Cost	3083.59%			
Percentage completion	100.00%			
Original target completion date	8/31/2014			
Revised target completion date	Completed			

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, 2017

	<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	\$ 2,290,562	\$ (76,930)	\$ 2,213,632	\$ 2,213,632
Proceeds from Capital Lease				
Total revenues	<u>2,290,562</u>	<u>(76,930)</u>	<u>2,213,632</u>	<u>2,213,632</u>
Expenditures and other financing uses				
Purchased professional and technical services				
Construction services	1,457,300	756,332	2,213,632	2,213,632
Total expenditures	<u>1,457,300</u>	<u>756,332</u>	<u>2,213,632</u>	<u>2,213,632</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 833,262</u>	<u>\$ (833,262)</u>	<u>\$ -</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	2,198,632			
Revised Authorized Cost	2,213,632			
Percentage Increase over Original Authorized Cost	14657.55%			
Percentage completion	100.00%			
Original target completion date	8/31/2014			
Revised target completion date	Completed			

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, 2017

	<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
Proceeds from Capital Lease				
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		\$ 2,504	268,830	268,830
Construction services	266,326		268,830	268,830
Total expenditures	<u>266,326</u>	<u>2,504</u>	<u>268,830</u>	<u>268,830</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 2,504</u>	<u>\$ (2,504)</u>	<u>\$ -</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	100.00%			
Original target completion date	8/31/2014			
Revised target completion date	Completed			

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, 2017

	<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	\$ 254,772		\$ 254,772	\$ 254,772
Proceeds from Capital Lease				
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	\$ 19,290	254,772	254,772
Total expenditures	<u>235,482</u>	<u>19,290</u>	<u>254,772</u>	<u>254,772</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 19,290</u>	<u>\$ (19,290)</u>	<u>\$ -</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	100.00%			
Original target completion date	8/31/2014			
Revised target completion date	12/31/2017			

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, 2017

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State Sources - SDA Grant	\$ 355,875	\$ -	\$ 355,875	\$ 355,875
Proceeds from Capital Lease				
Total revenues	<u>355,875</u>	<u>-</u>	<u>355,875</u>	<u>355,875</u>
Expenditures and other financing uses				
Purchased professional and technical services				
Construction services	339,408		339,408	355,875
Total expenditures	<u>339,408</u>	<u>-</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	12/31/2017			

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, 2017

	<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
Proceeds from Capital Lease				
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>212,049</u>	<u>\$ (33,285)</u>	<u>178,764</u>	<u>216,990</u>
Total expenditures	<u>212,049</u>	<u>(33,285)</u>	<u>178,764</u>	<u>216,990</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 4,941</u>	<u>\$ 33,285</u>	<u>\$ 38,226</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	82.38%			
Original target completion date	8/31/2014			
Revised target completion date	12/31/2017			

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, 2017

	<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	\$ (99,431)	\$ 992,561	\$ 992,561
Proceeds from Capital Lease				
Total revenues	<u>1,091,992</u>	<u>(99,431)</u>	<u>992,561</u>	<u>992,561</u>
Expenditures and other financing uses				
Purchased professional and technical services				
Construction services	1,009,760	(17,199)	992,561	992,561
Total expenditures	<u>1,009,760</u>	<u>(17,199)</u>	<u>992,561</u>	<u>992,561</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 82,232</u>	<u>\$ (82,232)</u>	<u>\$ -</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	977,561			
Revised Authorized Cost	992,561			
Percentage Increase over Original Authorized Cost	6517.07%			
Percentage completion	100.00%			
Original target completion date	8/31/2014			
Revised target completion date	Completed			

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, 2017

	<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	\$ 2,822,873	\$ (137,751)	\$ 2,685,122	\$ 2,685,122
Proceeds from Capital Lease				
Total revenues	<u>2,822,873</u>	<u>(137,751)</u>	<u>2,685,122</u>	<u>2,685,122</u>
Expenditures and other financing uses				
Purchased professional and technical services				
Construction services	2,642,595	38,733	2,681,328	2,685,122
Total expenditures	<u>2,642,595</u>	<u>38,733</u>	<u>2,681,328</u>	<u>2,685,122</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 180,278</u>	<u>\$ (176,484)</u>	<u>\$ 3,794</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	2,670,122			
Revised Authorized Cost	2,685,122			
Percentage Increase over Original Authorized Cost	17800.81%			
Percentage completion	99.86%			
Original target completion date	8/31/2014			
Revised target completion date	10/30/2017			

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, 2017

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State Sources - SDA Grant	\$ 2,130,112	\$ (126,811)	\$ 2,003,301	\$ 2,003,301
Proceeds from Capital Lease				
Total revenues	<u>2,130,112</u>	<u>(126,811)</u>	<u>2,003,301</u>	<u>2,003,301</u>
Expenditures and other financing uses				
Purchased professional and technical services				
Construction services	2,021,304	(18,003)	2,003,301	2,003,301
Total expenditures	<u>2,021,304</u>	<u>(18,003)</u>	<u>2,003,301</u>	<u>2,003,301</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 108,808</u>	<u>\$ (108,808)</u>	<u>\$ -</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	1,988,301			
Revised Authorized Cost	2,003,301			
Percentage Increase over Original Authorized Cost	13255.34%			
Percentage completion	100.00%			
Original target completion date	8/31/2014			
Revised target completion date	10/30/2017			

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, 2017

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State Sources - SDA Grant	\$ 2,410,269	\$ (46,339)	\$ 2,363,930	\$ 2,363,930
Proceeds from Capital Lease				
Total revenues	<u>2,410,269</u>	<u>(46,339)</u>	<u>2,363,930</u>	<u>2,363,930</u>
Expenditures and other financing uses				
Purchased professional and technical services				
Construction services	2,159,525	204,405	2,363,930	2,363,930
Total expenditures	<u>2,159,525</u>	<u>204,405</u>	<u>2,363,930</u>	<u>2,363,930</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 250,744</u>	<u>\$ (250,744)</u>	<u>\$ -</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	2,348,930			
Revised Authorized Cost	2,363,930			
Percentage Increase over Original Authorized Cost	15659.53%			
Percentage completion	100.00%			
Original target completion date	8/31/2014			
Revised target completion date	Completed			

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, 2017

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State Sources - SDA Grant	\$ 81,010	\$ 1,026,610	\$ 1,107,620	\$ 1,107,620
Proceeds from Capital Lease				
Total revenues	<u>81,010</u>	<u>1,026,610</u>	<u>1,107,620</u>	<u>1,107,620</u>
Expenditures and other financing uses				
Purchased professional and technical services				
Construction services	64,515	13,448	77,963	1,107,620
Total expenditures	<u>64,515</u>	<u>13,448</u>	<u>77,963</u>	<u>1,107,620</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 16,495</u>	<u>\$ 1,013,162</u>	<u>\$ 1,029,657</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	1,092,620			
Revised Authorized Cost	1,107,620			
Percentage Increase over Original Authorized Cost	7284.13%			
Percentage completion	7.04%			
Original target completion date	8/31/2014			
Revised target completion date	8/31/2017			

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, 2017

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State Sources - SDA Grant	\$ 802,373	\$ (230,238)	\$ 572,135	\$ 572,135
Proceeds from Capital Lease				
Total revenues	<u>802,373</u>	<u>(230,238)</u>	<u>572,135</u>	<u>572,135</u>
Expenditures and other financing uses				
Purchased professional and technical services				
Construction services	649,772	(77,637)	572,135	572,135
Total expenditures	<u>649,772</u>	<u>(77,637)</u>	<u>572,135</u>	<u>572,135</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 152,601</u>	<u>\$ (152,601)</u>	<u>\$ -</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	557,135			
Revised Authorized Cost	572,135			
Percentage Increase over Original Authorized Cost	3714.23%			
Percentage completion	100.00%			
Original target completion date	8/31/2014			
Revised target completion date	Completed			

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, 2017

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State Sources - SDA Grant	\$ 15,000		\$ 15,000	\$ 15,000
Proceeds from Capital Lease				
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	15,000		15,000	15,000
Construction services				
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	Completed			

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, 2017

	<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	\$ 62,000	\$ 1,141,813	\$ 1,203,813	\$ 1,203,813
Proceeds from Capital Lease				
Total revenues	<u>62,000</u>	<u>1,141,813</u>	<u>1,203,813</u>	<u>1,203,813</u>
Expenditures and other financing uses				
Purchased professional and technical services				
Construction services	44,000	4,302	48,302	1,203,813
Total expenditures	<u>44,000</u>	<u>4,302</u>	<u>48,302</u>	<u>1,203,813</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 18,000</u>	<u>\$ 1,137,511</u>	<u>\$ 1,155,511</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	1,188,813			
Revised Authorized Cost	1,203,813			
Percentage Increase over Original Authorized Cost	7925.42%			
Percentage completion	4.01%			
Original target completion date	8/31/2014			
Revised target completion date	6/30/2018			

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, 2017

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State Sources - SDA Grant	\$ 1,405,608	\$ (179,130)	\$ 1,226,478	\$ 1,226,478
Proceeds from Capital Lease				
Total revenues	<u>1,405,608</u>	<u>(179,130)</u>	<u>1,226,478</u>	<u>1,226,478</u>
Expenditures and other financing uses				
Purchased professional and technical services				
Construction services	1,070,230	156,248	1,226,478	1,226,478
Total expenditures	<u>1,070,230</u>	<u>156,248</u>	<u>1,226,478</u>	<u>1,226,478</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 335,378</u>	<u>\$ (335,378)</u>	<u>\$ -</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	1,211,478			
Revised Authorized Cost	1,226,478			
Percentage Increase over Original Authorized Cost	8076.52%			
Percentage completion	100.00%			
Original target completion date	8/31/2014			
Revised target completion date	Completed			

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, 2017

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State Sources - SDA Grant	\$ 78,690	\$ 1,355,344	\$ 1,434,034	\$ 1,434,034
Proceeds from Capital Lease				
Total revenues	<u>78,690</u>	<u>1,355,344</u>	<u>1,434,034</u>	<u>1,434,034</u>
Expenditures and other financing uses				
Purchased professional and technical services				
Construction services	61,174	21,848	83,022	1,434,034
Total expenditures	<u>61,174</u>	<u>21,848</u>	<u>83,022</u>	<u>1,434,034</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 17,516</u>	<u>\$ 1,333,496</u>	<u>\$ 1,351,012</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	1,419,034			
Revised Authorized Cost	1,434,034			
Percentage Increase over Original Authorized Cost	9460.23%			
Percentage completion	5.79%			
Original target completion date	8/31/2014			
Revised target completion date	3/30/2018			

Newark Public Schools
Capital Projects Fund

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

(Budgetary Basis)

Energy Savings Improvement Plan

From Inception and for the year ended June 30, 2017

	<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				
Proceeds from Capital Lease	\$ 12,669,000		\$ 12,669,000	\$ 12,669,200
Total revenues	<u>12,669,000</u>	<u>-</u>	<u>12,669,000</u>	<u>12,669,200</u>
Expenditures and other financing uses				
Purchased professional and technical services	15,000		15,000	15,000
Construction services	586,251	\$ 5,152,940	5,739,191	12,654,200
Total expenditures	<u>601,251</u>	<u>5,152,940</u>	<u>5,754,191</u>	<u>12,669,200</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 12,067,749</u>	<u>\$ (5,152,940)</u>	<u>\$ 6,914,809</u>	<u>\$ -</u>
Additional project information				
Project number		N/A		
Grant date		N/A		
Original Authorized Capital Lease Cost	\$ 12,669,000			
Additional Authorized Cost				
Revised Authorized Cost	12,669,000			
Percentage Increase over Original				
Authorized Cost		0.00%		
Percentage completion				
Original target completion date		45.42%		
Original target completion date		6/30/2016		
Revised target completion date		6/30/2018		

Newark Public Schools
Capital Projects Fund
Summary Schedule of Project Expenditures
From Inception and for the year ended June 30, 2017

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	49,513,528		14,186,472
2016	Energy Savings Improvement Plan	12,669,000	601,251	\$ 5,152,940	6,914,809
Various In-District SDA Projects					
	Warren Street ES, Exterior Doors & Hardware Project	19,893	19,893		
	Quitman Street ES, Soil Settlement Issues Project	124,957	124,957		
	Newark Vocational, Exterior Doors Project	403,217	403,217		
	Fourteenth Ave ES, Exterior Doors Project	65,841	65,841		
	Dayton Street ES, Exterior Steps Project	184,886	195,832	(10,946)	
	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	431,097		
	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	1,304,285		
	Fifteenth Ave ES, PA / Clock System Project	206,987	206,987		
	Technology High, Technology Updates	2,246,811	2,246,811		
	Arts High, Auditorium Renovations	4,665,084	4,665,084		
	Hawthorne Avenue, Exterior Masonry Repairs	64,920	61,553		3,367
	West Side High, Mason Repairs to Chimneys	477,539	463,989	13,550	
	Arts High, Exterior Masonry Repairs	2,213,632	1,457,300	756,332	
	Newark Vocational, Exterior Masonry Repairs	268,830	266,326	2,504	
	Newark Vocational, Window Repair and Maintenance	254,772	235,482	19,290	
	Malcolm X. Shabazz, Exterior Masonry Repairs	355,875	339,408		16,467
	Malcolm X. Shabazz, Roof Repairs and Maintenance	216,990	212,049	(33,285)	38,226
	Weequahic HS, Exterior Masonry Repairs	992,561	1,009,760	(17,199)	
	Abington Avenue, Exterior Masonry Repairs	2,685,122	2,642,595	38,733	3,794
	Abington Avenue, Roof Repairs and Maintenance	2,003,301	2,021,304	(18,003)	
	Ann Street, Roof Repairs and Maintenance	2,363,930	2,159,525	204,405	
	Avon Avenue, Exterior Masonry Repairs	1,107,620	64,515	13,448	1,029,657
	Chancellor Avenue Annex, Roof Repairs and Maintenance	572,135	649,772	(77,637)	
	Dayton Street, Roof Repairs and Maintenance	15,000	15,000		
	Fourteenth Avenue, Exterior Masonry Repairs	1,203,813	44,000	4,302	1,155,511
	Mckinley, Roof Repairs and Maintenance	1,226,478	1,070,230	156,248	
	Peshine Avenue, Exterior Masonry Repairs	1,434,034	61,175	21,848	1,351,011
		<u>29,552,847</u>	<u>24,881,224</u>	<u>1,073,590</u>	<u>3,598,033</u>
	In- District Project totals	<u>182,569,482</u>	<u>150,741,227</u>	<u>6,226,530</u>	<u>25,601,725</u>
	New Jersey Schools Development Authority projects	<u>830,602,207</u>	<u>786,073,568</u>	<u>19,332,544</u>	<u>25,196,095</u>
	District Project totals	<u>\$ 1,013,171,689</u>	<u>\$ 936,814,795</u>	<u>\$ 25,559,074</u>	<u>\$ 50,797,820</u>

Internal Service Funds

Newark Public Schools
Internal Service Funds

Combining Statement of Net Position

June 30, 2017

	<u>Self Insurance</u>	<u>Warehouse</u>	<u>Totals</u>
Assets			
Cash and cash equivalents	\$ 28,382,989	\$ 712,774	\$ 29,095,763
Cash held with fiscal agents	503,462		503,462
Inventories		338,776	338,776
Total assets	<u>28,886,451</u>	<u>1,051,550</u>	<u>29,938,001</u>
Liabilities			
Accounts payable	1,114,259	68,460	1,182,719
Accrued liabilities for insurance claims	27,772,192		27,772,192
Total liabilities	<u>28,886,451</u>	<u>68,460</u>	<u>28,954,911</u>
Net Position			
Unrestricted	-	983,090	983,090
Total net position	<u>\$ -</u>	<u>\$ 983,090</u>	<u>\$ 983,090</u>

Newark Public Schools
Internal Service Funds

Combining Statement of Revenues, Expenses and
Changes in Net Position

Year ended June 30, 2017

	<u>Self Insurance</u>	<u>Warehouse</u>	<u>Totals</u>
Operating revenues:			
Services provided by other funds	\$ 14,040,664	\$ 1,608,756	\$ 15,649,420
Total operating revenues	<u>14,040,664</u>	<u>1,608,756</u>	<u>15,649,420</u>
Operating expenses:			
Salaries	9,064	838,997	848,061
Employee benefits	7,032	368,411	375,443
Purchased professional services	12,077		12,077
Supplies and materials		239,396	239,396
Insurance	14,101,713		14,101,713
Total operating expenses	<u>14,129,886</u>	<u>1,446,804</u>	<u>15,576,690</u>
Operating (loss) income	(89,222)	161,952	72,730
Nonoperating revenues:			
Investment income	89,222		89,222
Total nonoperating revenues	<u>89,222</u>		<u>89,222</u>
Change in net position	-	161,952	161,952
Total net position-beginning	-	821,138	821,138
Total net position-ending	<u>\$ -</u>	<u>\$ 983,090</u>	<u>\$ 983,090</u>

Newark Public Schools
Internal Service Funds

Combining Statement of Cash Flows

Year ended June 30, 2017

	<u>Self Insurance</u>	<u>Warehouse</u>	<u>Totals</u>
Cash flows from operating activities			
Receipts from services provided	\$ 14,040,664	\$ 1,608,756	\$ 15,649,420
Payments to employees	(9,064)	(838,997)	(848,061)
Payments for employee benefits	(7,032)	(368,411)	(375,443)
Payments to suppliers	(12,077)	(187,174)	(199,251)
Payments for insurance	(13,319,691)		(13,319,691)
Net cash provided by operating activities	<u>692,800</u>	<u>214,174</u>	<u>906,974</u>
Cash flows from investing activity			
Cash received from investments	<u>89,222</u>		<u>89,222</u>
Net cash provided by investing activity	<u>89,222</u>		<u>89,222</u>
Net increase in cash and cash equivalents	782,022	214,174	996,196
Cash and cash equivalents, beginning of year	<u>27,600,967</u>	<u>498,600</u>	<u>28,099,567</u>
Cash and cash equivalents, end of year	<u>\$ 28,382,989</u>	<u>\$ 712,774</u>	<u>\$ 29,095,763</u>
Reconciliation of operating (loss) income to net cash provided by operating activities			
Operating (loss) income	\$ (89,222)	\$ 161,952	\$ 72,730
Adjustments to reconcile operating (loss) income to net cash provided by (used for) operating activities:			
Change in assets and liabilities:			
Decrease in inventory		23,754	23,754
(Decrease) increase in accounts payable	(159,923)	28,468	(131,455)
Increase in accrued liabilities	941,945		941,945
Net cash provided by operating activities	<u>\$ 692,800</u>	<u>\$ 214,174</u>	<u>\$ 906,974</u>

Fiduciary Funds

Newark Public Schools
Trust and Agency Funds

Combining Statement of Fiduciary Net Position

June 30, 2017

	Trust			Agency		Total Agency Funds
	Unemployment Compensation	Private- Purpose Scholarship	Total Trust	Student Activity	Payroll	
Assets						
Cash and cash equivalents	\$ 4,745,370	\$ 12,114	\$ 4,757,484	\$ 660,110	\$ 22,508,440	\$ 23,168,550
Interfunds receivable	664,112	416,704	1,080,816			
Total assets	<u>5,409,482</u>	<u>428,818</u>	<u>5,838,300</u>	<u>\$ 660,110</u>	<u>\$ 22,508,440</u>	<u>\$ 23,168,550</u>
Liabilities						
Payroll deductions and withholdings payable					\$ 7,035,467	\$ 7,035,467
Summer escrow payroll payable					6,391,088	6,391,088
Interfunds payable					9,065,952	9,065,952
Accounts payable	399,198		399,198		15,933	15,933
Due to student groups				\$ 660,110		660,110
Total liabilities	<u>399,198</u>		<u>399,198</u>	<u>\$ 660,110</u>	<u>\$ 22,508,440</u>	<u>\$ 23,168,550</u>
Net Position						
Held in trust	<u>5,010,284</u>	<u>428,818</u>	<u>5,439,102</u>			
Total net position	<u>\$ 5,010,284</u>	<u>\$ 428,818</u>	<u>\$ 5,439,102</u>			

Newark Public Schools
Trust Funds

Combining Statement of Changes in Fiduciary Net Position

Year ended June 30, 2017

	<u>Unemployment Compensation</u>	<u>Private-Purpose Scholarship Funds</u>	<u>Totals</u>
Additions:			
Interest on investments		\$ 18	\$ 18
Board contributions	\$ 2,224,686		2,224,686
Employee contributions	664,112		664,112
Total additions	<u>2,888,798</u>	<u>18</u>	<u>2,888,816</u>
Deductions:			
Unemployment payments	<u>2,566,950</u>		<u>2,566,950</u>
Total deductions	<u>2,566,950</u>		<u>2,566,950</u>
Change in net position	321,848	18	321,866
Net position - beginning	4,688,436	428,800	5,117,236
Net position - ending	<u>\$ 5,010,284</u>	<u>\$ 428,818</u>	<u>\$ 5,439,102</u>

Newark Public Schools
Student Activity Agency Fund
Schedule of Cash Receipts and Cash Disbursements
Year ended June 30, 2017

	Balance July 1, 2016	Cash Receipts	Cash Disbursements	Balance June 30, 2017
High Schools				
Arts	\$ 76,973	\$ 98,595	\$ 109,574	\$ 65,994
American History High School	4,934	62,429	61,885	5,478
Bard High School Early College	9,761	17,102	16,623	10,240
Barringer Academy of Arts and Humanities	5,282	70,197	73,682	1,797
Barringer STEAM	22,220	127,028	128,458	20,790
Central	51,787	149,805	154,247	47,345
Eagle Academy	3,943	6,937	7,267	3,613
East Side	49,138	294,586	273,001	70,723
Fast Track Academy	34	1,465	1,254	245
Girls Academy of Newark	(75)	75	-	-
Malcolm X Shabazz	30,276	120,767	115,605	35,438
Newark Leadership School	3,770	19,714	18,838	4,646
Science High School	116,495	150,409	165,102	101,802
Technology	31,682	98,994	100,212	30,464
University	34,855	84,606	75,155	44,306
Weequahic	4,135	73,665	79,259	(1,459)
West Side	56,651	79,725	84,354	52,022
Total high schools	<u>501,861</u>	<u>1,456,099</u>	<u>1,464,516</u>	<u>493,444</u>
Elementary Schools				
Abington Avenue	1,090	5,150	4,974	1,266
Ann Street	-	44,714	42,496	2,218
Brick Avon	4,528	14,030	13,988	4,570
Belmont-Runyon	1,340	17,358	17,267	1,431
Camden Street	4,496	25,076	24,300	5,272
Chancellor Avenue	16,262	21,945	26,885	11,322
Cleveland	2,003	9,495	11,028	470
E. Alma Flagg	1,300	5,142	5,997	445
Early Childhood West	-	11,294	11,133	161
Early Childhood South	2,260	4,627	3,911	2,976
Early Childhood North	1,454	12,498	11,497	2,455
Elliott Street	4,422	15,099	14,420	5,101
First Avenue	743	7,450	7,544	649
Fourteenth Avenue	2,802	2,438	2,391	2,849
Franklin	677	4,930	4,930	677
George Washington Carver	4,193	21,302	24,284	1,211
Harriet Tubman	756	4,114	3,292	1,578
Hawkins Street	5,954	34,186	32,570	7,570
Hawthorne	1,724	38,112	38,085	1,751

Newark Public Schools
Student Activity Agency Fund

Schedule of Cash Receipts and Disbursements

Year ended June 30, 2017

	Balance July 1, 2016	Cash Receipts	Cash Disbursements	Balance June 30, 2017
Elementary Schools (continued)				
Ivy Hill Elementary	\$ 484	\$ 4,515	\$ 4,815	\$ 184
Lafayette Street	518	18,082	18,593	7
Lincoln	2,308	13,546	14,341	1,513
Louise A. Spencer	2,036	7,192	9,022	206
Luis Munoz Marin	512	34,512	33,284	1,740
North 10th Street School	-	15,060	13,648	1,412
McKinley	5,954	49,519	45,510	9,963
Miller Street	2,193	10,738	11,192	1,739
Mount Vernon	1,204	29,198	27,720	2,682
Oliver Street	2,720	29,012	29,165	2,567
Park Elementary	22,000	55,564	58,879	18,685
Peshine Avenue	9,625	40,867	41,596	8,896
Quitman Street	7,106	29,793	24,460	12,439
Rafael Hernandez	423	38,498	37,704	1,217
Ridge Street	370	4,230	4,230	370
Roberto Clemente	482	4,320	4,320	482
South Seventeenth Street	13,440	14,923	13,829	14,534
South Street	319	9,259	6,993	2,585
Speedway Avenue	273	13,693	13,587	379
Sussex Avenue	7,137	12,260	13,190	6,207
Thirteenth Avenue	6,793	40,994	41,692	6,095
William H. Horton	2,565	27,712	29,953	324
Wilson Avenue	3,369	38,548	39,094	2,823
Total elementary schools	<u>147,835</u>	<u>840,995</u>	<u>837,809</u>	<u>151,021</u>
Special Education Schools				
Branch Brook	1,080	16,580	14,906	2,754
Bruce Street	4,079	1,497	2,822	2,754
John F. Kennedy	101	10,580	10,609	72
N.J. Regional Day at Newark	1,673	13,153	6,946	7,880
Early Childhood Central Samuel Berliner	1,305	3,087	2,207	2,185
Total special education schools	<u>8,238</u>	<u>44,897</u>	<u>37,490</u>	<u>15,645</u>
Total all schools	<u>\$ 657,934</u>	<u>\$ 2,341,991</u>	<u>\$ 2,339,815</u>	<u>\$ 660,110</u>

Newark Public Schools
Payroll Agency Fund

Schedule of Cash Receipts and Cash Disbursements

Year ended June 30, 2017

	<u>Balance July 1, 2016</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Balance June 30, 2017</u>
Assets				
Cash and cash equivalents	\$ 24,009,592	\$ 469,790,636	\$ 471,291,788	\$ 22,508,440
Total assets	<u>\$ 24,009,592</u>	<u>\$ 469,790,636</u>	<u>\$ 471,291,788</u>	<u>\$ 22,508,440</u>
Liabilities				
Payroll deductions and withholdings payable	\$ 4,945,714	\$ 453,212,341	\$ 451,122,588	\$ 7,035,467
Accounts payable		15,933		15,933
Interfund payable	12,635,964	8,663,768	12,233,780	9,065,952
Summer escrow payroll payable	6,427,914	7,898,594	7,935,420	6,391,088
Total liabilities	<u>\$ 24,009,592</u>	<u>\$ 469,790,636</u>	<u>\$ 471,291,788</u>	<u>\$ 22,508,440</u>

Long-Term Debt

Newark Public Schools
Long-Term Debt

Schedule of Obligations Under Capital Leases

Year ended June 30, 2017

Series	Interest Rate Payable	Amount of Original Issue	Balance July 1, 2016	Retired Current Year	Balance June 30, 2017
Technology Equipment	1.200%	\$ 5,025,000	\$ 3,354,955	\$ 1,667,473	\$ 1,687,482
Energy Savings Equipment	3.304%	12,669,000	12,669,000	135,000	12,534,000
Totals			<u>\$ 16,023,955</u>	<u>\$ 1,802,473</u>	<u>\$ 14,221,482</u>

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

	June 30,									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Governmental activities										
Net investment in capital assets	\$ 650,428,094	\$ 725,298,019	\$ 761,793,707	\$ 782,101,169	\$ 767,452,623	\$ 744,610,898	\$ 733,764,445	\$ 741,112,293	\$ 744,954,072	\$ 731,899,036
Restricted	30,738,158	37,283,091	16,829,856	10,104,684	11,604,684	10,104,726	15,082,800	7,380,484	1,980,537	13,531,706
Unrestricted (Deficit)	(21,801,115)	(77,126,775)	(92,104,629)	(74,610,286)	(60,465,996)	(56,921,384)	(76,656,021)	(420,661,093)	(415,949,722)	(408,067,103)
Total governmental activities net position	\$ 659,365,137	\$ 685,454,335	\$ 686,518,934	\$ 717,595,567	\$ 718,591,311	\$ 697,794,240	\$ 672,191,224	\$ 327,831,684	\$ 330,984,887	\$ 337,363,639
Business-type activities										
Net investment in capital assets	\$ 889,158	\$ 753,111	\$ 776,452	\$ 844,403	\$ 726,439	\$ 883,196	\$ 1,065,492	\$ 1,604,012	\$ 1,574,480	\$ 1,219,577
Unrestricted (Deficit)	2,874,685	3,672,251	4,257,645	5,661,349	3,408,872	4,032,854	3,968,265	5,423,665	5,757,004	6,706,356
Total business-type activities net position	\$ 3,763,843	\$ 4,425,362	\$ 5,034,097	\$ 6,505,752	\$ 4,135,311	\$ 4,916,050	\$ 5,033,757	\$ 7,027,677	\$ 7,331,484	\$ 7,925,933
Government-wide										
Net investment in capital assets	\$ 651,317,252	\$ 726,051,130	\$ 762,570,159	\$ 782,945,572	\$ 768,179,062	\$ 745,494,094	\$ 734,829,937	\$ 742,716,305	\$ 746,528,552	\$ 733,118,613
Restricted	30,738,158	37,283,091	16,829,856	10,104,684	11,604,684	10,104,726	15,082,800	7,380,484	1,980,537	13,531,706
Unrestricted (Deficit)	(18,926,430)	(73,454,524)	(87,846,984)	(68,948,937)	(57,057,124)	(52,888,530)	(72,687,756)	(415,237,428)	(410,192,718)	(401,360,747)
Total government-wide net position	\$ 663,128,980	\$ 689,879,697	\$ 691,553,031	\$ 724,101,319	\$ 722,726,622	\$ 702,710,290	\$ 677,224,981	\$ 334,859,361	\$ 338,316,371	\$ 345,289,572

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

	Year ended June 30,									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Expenses										
Governmental activities										
Instruction	\$ 533,653,244	\$ 513,232,514	\$ 530,507,892	\$ 426,045,957	\$ 454,561,546	\$ 486,888,427	\$ 435,876,001	\$ 496,209,982	\$ 503,657,793	\$ 558,679,819
Support Services:										
Attendance/Social Work	15,783,110	16,791,329	16,864,953	17,133,825	18,095,992	17,111,453	11,766,321	10,524,482	9,521,164	9,268,211
Health Services	12,785,666	13,789,041	14,171,763	13,969,947	14,146,572	14,573,636	14,852,118	14,763,745	12,853,217	12,828,211
Other Support Services	118,830,133	117,526,856	122,328,869	180,953,222	179,954,791	187,646,817	183,473,237	175,702,976	180,136,242	184,092,649
Improvement of Instruction	51,906,919	54,475,571	50,810,359	47,180,292	37,681,614	40,648,890	29,011,740	37,413,798	37,353,490	37,782,898
Educational media services	1,955,532	15,318,532	13,912,647	13,781,922	12,357,908	11,375,989	10,883,625	4,533,779	3,400,668	2,350,340
Instructional staff training	13,717,507	1,686,841	1,488,460	612,479	864,743	1,373,942	1,279,920	795,733	969,943	409,784
General Administration	13,932,035	16,394,389	15,253,104	12,527,882	14,521,791	13,762,612	16,771,055	13,642,251	15,244,246	11,996,469
School Administration	30,927,307	30,164,549	30,966,148	29,679,125	31,376,783	35,173,380	41,758,747	45,908,347	43,727,625	59,259,167
Central Services	13,862,324	14,312,990	15,017,692	14,250,878	16,023,871	17,242,698	17,356,960	16,875,250	14,730,059	13,695,548
Administration information technology	7,573,819	7,586,778	7,383,557	6,303,253	7,230,445	7,980,556	8,198,494	7,110,383	7,263,931	5,284,243
Operation and Maintenance of Plant services	117,414,643	118,398,366	114,985,095	112,675,503	121,980,592	127,892,874	111,211,050	109,328,790	103,490,795	105,385,098
Student Transportation	36,702,750	33,850,423	29,412,159	27,647,433	33,074,164	35,385,355	35,645,985	40,099,088	41,580,587	40,500,787
Business and other support services	1,882,240	1,741,350	41,038	18,562						
Special Schools	14,003,378	15,469,794	6,089,685	4,998,811	5,496,435	5,837,983	3,571,996	3,684,294	3,367,974	3,718,510
Charter Schools	37,208,492	60,584,772	74,760,510	91,108,358	116,239,375	146,907,531	173,990,878	208,949,538	233,052,397	231,865,260
Interest on long-term debt	307,338	229,701	38,210					32,304	279,665	339,335
Total governmental activities expenses	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	1,210,629,796	1,277,456,329
Business-type activities:										
Food service	26,581,909	27,471,009	27,762,954	25,327,502	27,159,149	24,661,198	24,155,502	22,182,116	20,860,652	21,781,715
After School Care Program				351,241	2,861					5,956,008
Regional Day School	6,261,023	6,341,018	6,214,343	5,870,576	5,773,078	5,314,952	5,742,915	5,421,344	5,569,953	211,469
Futures After School Program										27,949,192
Total business-type activities expense	32,842,932	33,812,027	33,977,297	31,549,319	32,935,088	29,976,150	29,898,417	27,603,460	26,430,605	27,949,192
Total primary government	\$ 1,055,289,369	\$ 1,065,365,823	\$ 1,078,009,438	\$ 1,030,436,768	\$ 1,096,541,710	\$ 1,179,778,293	\$ 1,125,546,544	\$ 1,213,178,200	\$ 1,237,060,401	\$ 1,305,405,521

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

	Year ended June 30,									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Program Revenues										
Governmental activities:										
Charges for services:										
Instruction (tuition)	\$ 572,995	\$ 791,555	\$ 1,002,030	\$ 1,006,114	\$ 523,201	\$ 583,680	\$ 774,303	\$ 1,570,989	\$ 684,826	\$ 1,266,183
Operating grants and contributions	179,800,863	137,140,276	146,018,150	156,143,124	149,439,638	180,389,977	144,871,188	142,854,573	144,060,099	154,745,179
Capital grants and contributions	102,991,321	85,554,215	39,608,529	33,330,221	3,115,358	14,450,484	30,654,626	50,662,545	48,543,882	20,406,134
Total governmental activities program revenues	<u>283,365,179</u>	<u>223,486,046</u>	<u>186,628,709</u>	<u>190,479,459</u>	<u>153,078,197</u>	<u>195,424,141</u>	<u>176,300,117</u>	<u>195,088,107</u>	<u>193,288,807</u>	<u>176,417,496</u>
Business-type activities:										
Charges for services:										
Food service	2,922,103	3,615,364	2,969,270	3,370,543	2,808,354	637,259	384,120	540,917	160,287	110,268
Regional Day	6,839,854	6,638,675	5,835,833	5,670,576	5,679,046	6,117,016	6,387,476	6,292,035	6,154,982	6,517,596
After School Care Program			354,102							213,458
Futures After School Program										21,372,625
Operating grants and contributions	17,422,156	18,582,389	20,609,454	20,801,208	20,921,786	21,002,614	20,444,528	19,357,604	19,919,143	28,213,947
Total business type activities program revenues	<u>27,184,113</u>	<u>28,836,428</u>	<u>29,768,659</u>	<u>29,842,327</u>	<u>29,409,186</u>	<u>27,756,889</u>	<u>27,216,124</u>	<u>26,190,556</u>	<u>26,234,412</u>	<u>28,213,947</u>
Total district program revenues	<u>\$ 310,549,292</u>	<u>\$ 252,322,474</u>	<u>\$ 216,397,368</u>	<u>\$ 220,321,786</u>	<u>\$ 182,487,383</u>	<u>\$ 223,181,030</u>	<u>\$ 203,516,241</u>	<u>\$ 221,278,663</u>	<u>\$ 219,523,219</u>	<u>\$ 204,631,443</u>
Net (Expense)/Revenue										
Governmental activities	\$ (739,081,258)	\$ (808,067,750)	\$ (857,403,432)	\$ (808,407,990)	\$ (910,528,425)	\$ (954,378,002)	\$ (919,348,010)	\$ (990,486,633)	\$ (1,017,340,989)	\$ (1,101,038,833)
Business-type activities	(5,658,819)	(4,975,599)	(4,208,638)	(1,706,992)	(3,525,902)	(2,219,261)	(2,682,293)	(1,412,904)	(196,193)	264,755
Total district-wide net expense	<u>\$ (744,740,077)</u>	<u>\$ (813,043,349)</u>	<u>\$ (861,612,070)</u>	<u>\$ (810,114,982)</u>	<u>\$ (914,054,327)</u>	<u>\$ (956,597,263)</u>	<u>\$ (922,030,303)</u>	<u>\$ (991,899,537)</u>	<u>\$ (1,017,537,182)</u>	<u>\$ (1,100,774,078)</u>
General Revenues and Other Changes in Net Position										
Governmental activities:										
Property taxes levied for general purposes	\$ 96,358,910	\$ 100,213,266	\$ 100,213,266	\$ 104,221,797	\$ 106,842,876	\$ 108,979,733	\$ 111,159,328	\$ 113,382,515	\$ 115,650,165	\$ 123,185,636
Federal Sources	574,273	676,776	116,510,553	1,401,923	25,446,554	3,087,939	5,250,327	2,643,186	3,990,690	2,831,362
State Sources	739,333,659	730,542,310	641,135,018	729,060,419	772,141,144	786,339,651	775,916,428	858,659,622	887,318,072	965,795,107
Investment earnings	4,531,720	1,641,162	671,464	357,831	402,321	439,268	337,146	300,577	346,781	367,526
Miscellaneous income	4,344,946	5,905,434	4,437,730	6,942,653	7,691,274	37,734,340	3,881,765	6,251,480	6,277,946	7,590,362
Transfers	(6,500,000)	(5,000,000)	(4,500,000)	(2,500,000)	(1,000,000)	(3,000,000)	(2,800,000)	(2,550,000)	(500,000)	
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)								7,410,538	7,647,592
Special items										
Total governmental activities	<u>838,643,508</u>	<u>834,156,948</u>	<u>858,468,031</u>	<u>839,484,623</u>	<u>911,524,169</u>	<u>933,580,931</u>	<u>893,744,994</u>	<u>978,687,380</u>	<u>1,020,494,192</u>	<u>1,107,417,585</u>
Business-type activities:										
Miscellaneous income	706,386	637,118	668,614	330,267	152,600					329,694
Transfers	6,500,000	5,000,000	4,500,000	2,500,000	1,000,000	3,000,000	2,800,000	2,550,000	500,000	
Total business-type activities	<u>7,206,386</u>	<u>5,637,118</u>	<u>5,168,614</u>	<u>2,830,267</u>	<u>1,152,600</u>	<u>3,000,000</u>	<u>2,800,000</u>	<u>2,550,000</u>	<u>500,000</u>	<u>329,694</u>
Total district-wide	<u>\$ 845,849,894</u>	<u>\$ 839,794,066</u>	<u>\$ 863,636,645</u>	<u>\$ 842,314,890</u>	<u>\$ 912,676,769</u>	<u>\$ 936,580,931</u>	<u>\$ 896,544,994</u>	<u>\$ 981,237,380</u>	<u>\$ 1,020,994,192</u>	<u>\$ 1,107,747,279</u>
Change in Net Position										
Governmental activities	\$ 99,562,250	\$ 26,089,198	\$ 1,064,599	\$ 31,076,633	\$ 995,744	\$ (20,797,071)	\$ (25,603,016)	\$ (11,799,253)	\$ 3,153,203	\$ 6,378,752
Business-type activities	1,547,567	661,519	959,976	1,123,275	(2,373,302)	780,739	117,707	1,137,096	303,807	594,449
Total district	<u>\$ 101,109,817</u>	<u>\$ 26,750,717</u>	<u>\$ 2,024,575</u>	<u>\$ 32,199,908</u>	<u>\$ (1,377,558)</u>	<u>\$ (20,016,332)</u>	<u>\$ (25,485,309)</u>	<u>\$ (10,662,157)</u>	<u>\$ 3,457,010</u>	<u>\$ 6,973,201</u>

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

	June 30,									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
General Fund										
Reserved	\$ 23,272,782	\$ 30,902,320	\$ 21,988,801							
Unreserved (deficit)	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	\$ 1,096,835	\$ 12,629,295
Unassigned (deficit)				(24,197,507)	(10,411,702)	(8,792,509)	(28,219,920)	(42,741,793)	(44,599,035)	(20,799,140)
Total general fund (deficit)	<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>	<u>\$ (43,502,200)</u>	<u>\$ (8,169,845)</u>
All Other Governmental Funds										
Reserved	\$ 1,510,168	\$ 12,942,696	\$ 23,899,524							
Unreserved, reported in:										
Special revenue fund (deficit)	(2,682,680)	(7,640,270)	(8,196,761)							
Capital projects fund	20,785,313	6,178,746	(17,442,825)							
Restricted				\$ 993,450	\$ 993,450	\$ 993,450	\$ 993,450	\$ 902,410	\$ 12,970,160	\$ 7,817,220
Unassigned (deficit)				(8,175,086)	(8,109,391)	(8,499,619)	(8,818,897)	(6,350,125)	(8,772,910)	(8,670,426)
Total all other governmental funds	<u>\$ 19,612,801</u>	<u>\$ 11,481,172</u>	<u>\$ (1,740,062)</u>	<u>\$ -</u>	<u>\$ (7,115,941)</u>	<u>\$ (7,506,169)</u>	<u>\$ (7,825,447)</u>	<u>\$ (5,447,715)</u>	<u>\$ 4,197,250</u>	<u>\$ (853,206)</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

	Year ended June 30,									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Revenues										
Tax levy	\$ 96,358,910	\$ 100,213,266	\$ 100,213,266	\$ 104,221,797	\$ 106,842,876	\$ 108,979,733	\$ 111,159,328	\$ 113,382,515	\$ 115,650,165	\$ 123,185,636
Tuition charges	572,995	791,555	1,002,030	1,006,114	523,201	583,680	774,303	1,570,989	684,826	1,266,183
Interest earnings	4,531,720	1,465,311	593,129	254,109	329,228	359,926	256,594	213,992	253,265	278,304
Miscellaneous	32,388,589	9,669,342	5,930,756	22,849,474	10,625,659	71,569,619	6,943,803	8,771,481	9,733,501	13,135,491
State sources	935,920,221	891,309,718	755,312,387	834,294,814	861,829,480	891,966,579	894,911,691	917,967,405	928,132,066	937,851,197
Federal sources	58,736,252	58,839,951	186,466,837	69,464,903	85,733,974	58,413,442	58,962,826	58,131,333	55,121,453	55,249,123
Total revenue	1,128,508,687	1,062,289,143	1,049,518,405	1,032,091,211	1,065,884,418	1,131,872,979	1,073,008,545	1,100,037,715	1,109,575,276	1,130,965,934
Expenditures										
Current:										
Instruction	346,264,474	356,857,281	368,218,513	277,483,905	296,397,292	312,070,296	273,806,049	266,719,263	252,304,273	254,431,721
Undistributed current:										
Instruction	61,268,066	56,303,318	53,245,909	47,077,555	49,951,377	49,796,694	44,471,670	43,339,939	42,527,283	42,407,636
Attendance/social work	12,602,801	13,255,438	13,247,668	12,693,496	13,275,626	12,132,376	8,132,357	7,185,574	6,448,033	6,040,560
Health services	10,209,470	10,914,542	11,172,640	10,363,654	10,409,885	10,396,520	10,304,393	10,119,204	8,728,382	8,402,235
Support services	101,365,173	102,165,926	105,820,064	161,472,248	158,389,870	159,869,944	153,395,406	142,700,998	144,798,950	144,347,011
Improvement of instruction	40,495,740	42,875,815	39,569,965	35,000,445	27,831,755	29,182,975	39,569,945	20,313,598	23,360,575	21,888,821
School library	11,071,052	12,327,530	10,981,378	10,413,256	9,111,416	8,107,830	7,561,888	3,127,459	2,383,828	1,554,766
Instructional Staff training	1,643,284	1,409,598	1,221,494	503,447	760,222	1,206,793	1,193,317	750,024	912,927	385,327
General administration	11,997,811	13,949,671	12,416,765	10,306,126	12,248,480	11,174,537	13,241,633	11,432,534	12,513,008	9,861,166
School administration	21,673,989	22,765,959	23,086,353	21,460,065	22,408,118	23,872,237	28,326,909	26,588,826	24,283,119	29,718,315
Central services	11,344,799	11,618,171	12,041,945	10,985,375	12,165,767	13,083,997	12,506,719	12,112,199	10,415,668	9,431,863
Administrative information technology	7,070,048	7,545,825	6,892,779	5,781,697	6,926,682	7,441,134	7,099,087	6,045,545	6,437,521	4,692,509
Required maintenance of plant services	16,330,532	16,256,812	15,460,429	14,329,053	18,562,701	22,084,347	13,659,867	14,774,438	13,680,296	13,388,301
Operation of plant (Custodial services)	83,322,050	84,196,912	65,324,950	60,261,340	61,719,825	61,296,416	55,524,247	53,408,803	51,293,654	51,993,466
Security			16,520,751	15,981,118	16,809,031	16,152,368	16,036,490	14,685,671	14,156,969	13,430,729
Student transportation	35,695,851	32,814,203	28,454,894	26,646,891	31,739,086	33,223,733	33,150,548	37,239,371	38,640,424	37,676,432
Business and other support services	1,499,784	1,376,390	32,222	13,732						
Unallocated Benefits	102,537,491	100,328,995	114,218,789	116,027,544	117,688,706	122,158,252	119,664,886	118,656,489	122,071,641	117,487,810
On-behalf TPAF pension contributions	54,222,259	23,950,365	24,877,760	26,141,232	35,898,065	46,387,263	36,079,510	43,947,330	52,450,130	57,873,207
On-behalf TPAF social security contrib.	27,069,488	27,854,884	28,448,332	24,670,434	23,902,856	24,081,650	23,354,474	21,810,978	20,905,892	20,762,825
Capital outlay	88,080,004	88,728,254	52,273,272	38,793,470	3,115,358	14,450,484	30,669,531	50,753,585	48,981,079	25,559,074
Special schools-current	10,554,545	11,945,342	4,678,962	3,627,207	3,981,425	4,066,595	2,493,703	2,858,587	2,339,824	2,848,596
Debt service:										
Principal	2,329,910	2,492,984	1,685,745							1,802,473
Interest and other charges	317,449	191,289	45,852							481,524
Transfer to charter schools	37,208,492	60,584,772	74,760,510	91,108,358	116,239,375	146,907,531	173,990,878	208,949,538	233,052,397	231,865,260
Total expenditures	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	1,132,685,873	1,108,331,627
Excess (Deficiency) of revenues over (under) expenditures	32,334,125	(40,421,133)	(35,179,536)	10,949,563	16,351,500	2,729,007	(11,968,615)	(22,230,417)	(23,110,597)	22,634,307
Other financing sources (uses)										
Capital lease proceeds								5,025,000	10,998,955	
Return of Unexpended Funds to City of Newark	(1,823,803)									
Transfers in	53,128,193	25,371,497	20,490,484	19,347,938	20,729,469	17,460,939	18,628,611	21,886,831	16,124,861	19,466,785
Transfers out	(59,628,193)	(30,371,497)	(24,990,484)	(21,847,938)	(21,729,469)	(20,460,939)	(21,428,611)	(24,436,831)	(16,624,861)	(19,466,785)
Total other financing sources (uses)	(6,500,000)	(5,000,000)	(4,500,000)	(2,500,000)	(1,000,000)	(3,000,000)	(2,800,000)	(2,550,000)	10,498,955	-
Special items									15,018,126	7,647,592
Net change in fund balances	\$ 25,834,125	\$ (45,421,133)	\$ (39,679,536)	\$ 8,449,563	\$ 15,351,500	\$ (270,993)	\$ (14,768,615)	\$ (24,780,417)	\$ (12,611,642)	\$ 30,281,899
Debt Service as a percentage of noncapital Expenditures	0.26%	0.26%	0.17%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.21%

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	Misc.	Total
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	3,464,467	7,624,332
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
2016	234,022	684,826	844,841	2,046,123	3,480,498	7,290,310
2017	245,309	1,266,183	189,833	1,624,018	5,865,733	9,191,076

Source: District Records

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 *	Total Assessed Value	Less: Tax Exempt Property	Net Valuation Taxable	Estimated Actual (County Equalized) Value	Total Direct School Tax Rate ^b
2008	\$ 476,884,300	\$ 5,114,917,500	\$ 3,545,307,500	\$ -897,442,500	\$ 750,708,200	\$ 7,425,403,899	\$ 72,848,700	\$ 18,283,512,599	\$ 7,425,403,899	\$ 10,858,108,700	\$ 17,919,971,672	\$ 0.891
2009	455,561,500	5,271,457,100	3,605,486,900	878,639,300	725,124,200	7,504,694,999	65,060,400	18,506,024,399	7,504,694,999	11,001,329,400	19,450,553,518	0.897
2010	429,501,600	5,353,318,500	3,304,671,200	894,872,000	723,150,500	7,783,619,699	63,320,000	18,552,453,499	7,783,619,699	10,768,833,800	19,166,383,151	0.997
2011	417,669,600	5,430,378,500	3,309,787,300	884,892,400	725,724,700	7,708,351,399	71,477,200	18,548,281,099	7,708,351,399	10,839,929,700	15,828,976,187	1.033
2012	413,791,300	5,504,848,400	3,275,561,566	872,839,600	733,795,600	7,723,506,099	70,567,234	18,595,309,799	7,723,906,099	10,871,403,700	14,588,448,151	1.044
2013	N/A	N/A	N/A	N/A	N/A	10,961,729,900	83,697,945	23,941,252,145	10,961,729,900	12,979,522,245	13,851,583,566	0.882
2014	N/A	N/A	N/A	N/A	N/A	11,023,124,300	71,525,800	23,458,736,411	11,023,124,300	12,435,612,111	14,055,479,957	0.937
2015	N/A	N/A	N/A	N/A	N/A	11,181,566,900	77,950,600	23,527,521,500	11,181,566,900	12,345,954,600	14,075,593,561	0.919
2016	N/A	N/A	N/A	N/A	N/A	11,256,046,500	82,061,076	23,492,147,676	11,256,046,500	12,236,101,176	13,772,278,770	0.967
2017	N/A	N/A	N/A	N/A	N/A	11,331,981,400	80,837,700	23,483,081,700	11,331,981,400	12,151,100,300	14,267,991,416	1.034

Source: Municipal Tax Assessor

Note: real property is required to be assessed at some percentage of true value (fair or market value) established by each county board of taxation

a Taxable Value of Machinery, Implements and Equipment of telephone, Telegraph and Messenger System Companies

b Tax Rates are per \$100

N/A- Information not provided by City of Newark

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>	<u>Newark Public Schools Total Direct School Tax Rate</u>			<u>City of Newark</u>	<u>Essex County</u>	<u>Total Direct and Overlapping Tax Rate</u>
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	
2016	0.967	1.847	0.581		3.395	
2017	1.034	1.892	0.588		3.514	

Source: Municipal Tax Collector

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

Tax Payer	2017			2008		
	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	\$ 190,774,400	1	0.81%	\$ 180,789,900	2	0.99%
NJBT Co.	80,837,700	6	0.34%			
Anheuser-Busch Companies Inc.	125,000,000	2	0.53%	261,945,400	1	1.43%
Three Penn Plaza (Horizon)	38,250,000	10	0.16%			
Prudential Newark Realty, LLC	108,535,600	3	0.46%			
2 Gateway Center Partners	92,750,000	4	0.39%	105,000,000	5	0.57%
Wells REIT II	90,000,000	5	0.38%	121,783,200	4	0.67%
Newark Legal Port Authority (c/o B. Myones)	63,833,400	7	0.27%			
ONC Tower Urban Renewal	47,284,800	9	0.20%			
Bell Atlantic / Verizon				153,910,100	3	0.84%
520 Broad Street Association				95,232,400	6	
Third Newark Gateway				87,231,300	7	0.48%
Advance Gateway				85,287,600	8	0.47%
Market Halsey Urban Renewal	48,415,000	8		83,108,500	9	0.45%
				75,537,600	10	0.41%
						0.00%
Total	<u>\$ 885,680,900</u>		<u>3.56%</u>	<u>\$ 1,249,826,000</u>		<u>6.31%</u>

Source: Municipal Tax Assessor

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	
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%	
2016	115,650,165	115,650,165	100.00%	
2017	123,185,636	123,185,636	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,	<u>Governmental Activities</u>			Percentage of Personal Income ^a	Per Capita ^a
	Capital Leases	Notes Payable	Total District		
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			-	0.00%	54,879
2013		20,000,000	20,000,000	0.27%	54,603
2014		30,000,000	30,000,000	N/A	29,424
2015	5,025,000	30,000,000	35,025,000	N/A	N/A
2016	16,023,955	30,000,000	46,023,955	N/A	N/A
2017	14,221,482	30,000,000	44,221,482	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		
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%	54,603
2014	88,599,977	88,599,977	0.71%	29,424
2015	62,332,000	62,332,000	0.50%	N/A
2016	59,527,000	59,527,000	0.49%	N/A
2017	53,062,000	53,062,000	0.44%	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, 2017
 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	\$ 489,730,689	16.44%	\$ 80,511,725
Passaic Valley Sewerage Commission			
Senior Bonds	160,470,000	28.79%	46,199,313
Subordinated Bonds	103,580,052	28.79%	29,820,697
Other debt			
North Jersey Water Supply			
Wanaque South Project	23,081,891	40.50%	9,348,166
Wanaque North Project	8,744,608	14.34%	1,253,977
Subtotal, overlapping debt	<u>785,607,240</u>		<u>167,133,878</u>
Newark Public Schools Direct Debt (Type I)	53,062,000		53,062,000
Total direct and overlapping debt (Type I)	<u><u>\$ 838,669,240</u></u>		<u><u>\$ 220,195,878</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 2017

	Equalized valuation basis
	2017 \$ 14,267,991,416
	2016 13,772,278,770
	2015 14,075,593,561
	Total \$ 42,115,863,747
Average equalized valuation of taxable property	\$ 14,038,621,249
Debt limit (8% of average equalization value)	\$ 1,123,089,700 ^a
Total Net Debt Applicable to Limit	53,062,000
Legal debt margin	\$ 1,070,027,700

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Debt limit	\$ 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	\$ 1,133,213,645	\$ 1,117,422,728	\$ 1,123,089,700
Total net debt applicable to limit ^a	146,543,000	135,840,000	126,295,000	97,957,000	88,142,000	78,012,000	88,599,977	62,332,000	59,527,000	53,062,000
Legal debt margin	\$ 732,445,274	\$ 1,074,383,935	\$ 1,226,602,891	\$ 1,323,438,853	\$ 1,300,898,316	\$ 1,085,623,742	\$ 973,838,418	\$ 1,070,881,645	\$ 1,057,895,728	\$ 1,070,027,700
Total net debt applicable to the limit as a percentage of debt limit	12.00%	9.97%	8.71%	7.00%	7.09%	6.70%	8.34%	5.50%	5.33%	4.72%

Equalized valuation bases were obtained from the Annual Report of the State of New Jersey,

Source: Department of Treasury, Division of Taxation

^a Limit set by NJSA 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
2008	277,374	\$ 14,590,704,522	\$ 52,603	9.60%
2009	277,377	14,270,491,896	51,448	14.30%
2010	278,154	14,427,847,980	51,870	15.00%
2011	277,942	15,103,924,164	54,342	15.20%
2012	278,346	15,262,546,218	54,833	15.00%
2013	279,139	N/A	55,386	13.40%
2014	280,441	N/A	57,674	8.60%
2015	281,100	N/A	60,030	10.20%
2016	281,764	N/A	N/A	7.90%
2017	N/A	N/A	N/A	N/A

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	2017			2008		
	Employees	Rank [Optional]	Percentage of Total Employment Reported	Employees	Rank [Optional]	Percentage of Total Employment Reported
Newark Liberty International Airport	N/A	N/A	N/A	24,000	1	N/A
Verizon Communications	N/A	N/A	N/A	17,100	2	N/A
Prudential Financial, Inc	N/A	N/A	N/A	16,850	3	N/A
Continental Airlines	N/A	N/A	N/A	11,000	4	N/A
University of Medicine/Dentistry	N/A	N/A	N/A	11,000	5	N/A
Public Service Enterprise Group	N/A	N/A	N/A	10,800	6	N/A
Prudential Insurance	N/A	N/A	N/A	4,492	7	N/A
City of Newark	N/A	N/A	N/A	3,984	8	N/A
Horizon Blue Cross & Blue Shield of NJ	N/A	N/A	N/A	3,900	9	N/A
	-		0.00%	103,126		0.00%

Source: Harris Information,

N/A - Information not available.

Newark Public Schools

Full-time Equivalent District Employees by Function/Program

<u>Function/Program</u>	Last Ten Fiscal Years (Unaudited)									
	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Instruction										
Regular	3,507	3,540	3,512	3,122	3,277	3,276	3,121	2,847	2,694	2,934
Other instruction	591	625	579	529	440	457	444	416	381	490
Support Services:										
Student and instruction related services	1,557	1,575	1,481	1,379	1,266	1,249	1,230	870	678	858
General administration	83	82	65	73	75	76	65	43	26	42
School administrative services	255	236	225	244	247	45	279	291	398	349
Other administrative services										
Central services	166	187	172	151	157	161	170	145	110	118
Administrative information technology	25	24	24	25	29	30	32	25	24	25
Plant operations and maintenance	1,180	1,243	1,240	1,011	1,001	904	854	775	649	765
Pupil transportation	17	18	17	17	19	17	17	18	16	19
Other support services	301	264	296	307	216	271	56	226	206	133
Food Service	230	203	196	176	136	134	133	217	171	239
Total	<u>7,911</u>	<u>7,997</u>	<u>7,807</u>	<u>7,034</u>	<u>6,863</u>	<u>6,620</u>	<u>6,401</u>	<u>5,872</u>	<u>5,353</u>	<u>5,971</u>

Source: District Personnel Records

Newark Public Schools

Operating Statistics

Last Ten Fiscal Years

*(Unaudited)*Pupil/Teacher Ratio

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				
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%
2016	49,419	1,083,704,794	21,929	0.81%	2,733	1:21	1:22	1:20	36,041	32,659	0.18%	90.62%
2017	50,136	1,080,488,556	21,551	-1.72%	2,748	1:20	1:21	1:20	35,964	32,438	-0.21%	90.20%

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
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School Facility	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Arts										
Square Feet	200,000	200,000	200,000	200,000	195,994	198,324	198,324	198,324	198,324	198,324
Capacity (students)	817	817	616	616	616	552	552	552	552	552
Enrollment	601	591	559	593	646	687	694	701	713	713
American History High (Montgomery)										
Square Feet	115,485	115,485	115,485	115,485	116,506	117,509	117,509	117,509	117,509	117,509
Capacity (students)	357	357	357	357	357	718	718	718	718	718
Enrollment		280	291		289	340	400	467	450	450
Barringer										
Square Feet	295,480	295,480	295,480	295,480	296,708	296,708	296,708	296,708	296,708	296,708
Capacity (students)	1,650	1,650	1,650	1,650	1,650	1,029	1,029	1,029	1,029	1,029
Enrollment	1,797	1,763	1,568	1,872	1,414	1,291	1,272	1,407	1,330	1,330
Central										
Square Feet	207,365	207,365	260,000	260,000	261,361	261,361	261,361	261,361	261,361	261,361
Capacity (students)	1,202	1,202	1,200	1,200	1,200	1,015	1,015	1,015	1,015	1,015
Enrollment	745	805	860	859	802	776	828	816	832	832
East Side										
Square Feet	225,600	225,600	225,600	225,600	305,421	302,353	302,353	302,353	302,353	302,353
Capacity (students)	1,477	1,477	1,477	1,477	1,477	1,075	1,075	1,075	1,075	1,075
Enrollment	1,448	1,452	1,443	1,427	1,465	1,467	1,558	1,700	1,802	1,802
Malcolm X Shabazz High										
Square Feet	329,630	329,630	329,630	329,630	316,385	313,585	313,585	313,585	313,585	313,585
Capacity (students)	1,423	1,423	1,423	1,423	1,423	942	942	942	942	942
Enrollment	1,211	1,081	942	968	706	636	574	787	562	562
Science High										
Square Feet	60,000	60,000	275,000	275,000	273,859	275,743	275,743	275,743	275,743	275,743
Capacity (students)	446	446	1,200	1,200	1,200	714	714	714	714	714
Enrollment	872	887	902	838	769	787	813	816	847	847
Technology High										
Square Feet	149,620	149,620	149,620	149,620	168,863	172,163	172,163	172,163	172,163	172,163
Capacity (students)	715	715	715	715	715	750	750	750	750	750
Enrollment	475	459	474	497	548	575	591	681	610	610

Newark Public Schools
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School Facility	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
University High										
Square Feet	149,015	149,015	149,015	149,015	147,869	147,869	147,869	147,869	147,869	147,869
Capacity (students)	864	864	864	864	864	754	754	754	754	754
Enrollment	539	532	520	523	567	595	611	601	536	536
Weequahic										
Square Feet	186,125	186,125	186,125	186,125	186,549	220,995	220,995	220,995	220,995	220,995
Capacity (students)	786	786	786	786	786	777	777	777	777	777
Enrollment	927	824	759	793	679	624	536	454	338	338
West Side High(Newark Evening School)										
Square Feet	165,255	165,255	145,255	145,255	145,381	145,501	145,501	145,501	145,501	145,501
Capacity (students)	868	868	868	868	868	712	712	712	712	712
Enrollment	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	191,351	191,351	191,351	191,351	191,351	191,351
Capacity (students)	1,111	1,111	1,111	1,111	1,111	980	980	980	980	980
Enrollment	935	982	968	970	989	956	924	967	967	967
Abington Avenue										
Square Feet	93,400	93,400	93,400	93,400	77,878	84,836	84,836	84,836	84,836	84,836
Capacity (students)	728	728	728	728	728	661	661	661	661	661
Enrollment	934	942	743	709	731	767	757	728	728	728
Alexander Street										
Square Feet	77,720	77,720	77,720	77,720	74,844	74,849	74,849	74,849	74,849	74,849
Capacity (students)	617	617	617	617	617	511	511	511	511	511
Enrollment	475	546	608	564	448	379	383			
Ann Street										
Square Feet	119,840	119,840	92,120	92,120	113,355	111,609	111,609	111,609	111,609	111,609
Capacity (students)	805	805	805	805	805	720	720	720	720	720
Enrollment	1,294	1,301	1,332	1,313	1,336	1,340	1,401	1,361	1,361	1,361
Avon Avenue(B.R.I.C.K. Avon Academy)										
Square Feet	93,035	93,035	93,035	93,035	91,081	92,229	92,229	92,229	92,229	92,229
Capacity (students)	488	488	488	488	488	598	598	598	598	598
Enrollment	505	544	618	653	593	584	626	631	631	631

Newark Public Schools
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School Facility	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Belmont Runyon										
Square Feet	35,585	35,585	116,025	116,000	118,734	118,936	118,936	118,936	118,936	118,936
Capacity (students)	550	550	550	550	544	490	490	490	490	490 *
Enrollment	544	466	544	505	537	511	497	539	539	539
William H. Brown Academy										
Square Feet	106,025	106,025	106,025	106,025	95,494	95,494	95,494	95,494		
Capacity (students)	872	872	872	872	872					
Enrollment	264	279								
Boylan Street - Alexander Street Annex										
Square Feet	24,245	24,245	24,245	24,245	24,083	24,083	24,083	24,083		
Capacity (students)	50	50	50	50	50	31	31	31		
Enrollment	110	112	108	104	94	90	85			
Bragaw Avenue										
Square Feet	69,515	69,515	69,515	69,515	64,797	74,240	74,240	74,240		
Capacity (students)	484	484	484	484	484	390	390	390		
Enrollment	306	316	341	318	337	312	275			
Branch Brook										
Square Feet	39,960	39,960	20,000	20,000	21,870	20,542	20,542	20,542	20,542	20,542
Capacity (students)	47	47	47	47	47	51	51	51	51	51
Enrollment	157	166	168	163	159	166	187	170	178	178
Bruce Street w/ GW Carver										
Square Feet	209,500	209,500	209,500	209,500	235,206	210,384	210,384	210,384	210,384	210,384
Capacity (students)	*	*	*	*	*	*	*	*	1,026	1,026
Enrollment	58	53	45	45	42	57	51	52	47	47
Burnet Street										
Square Feet	84,460	84,460	84,460	84,056	84,999	84,999	84,999	84,999		
Capacity (students)	370	370	370	370	370	347	347	347		
Enrollment	367	348	259	258	234					
Camden Street										
Square Feet	161,785	161,785	161,785	161,785	169,014	169,014	169,014	169,014	169,014	169,014
Capacity (students)	991	991	991	991	991	658	658	658	933	933
Enrollment	488	403	363	390	549	578	578	662	629	629

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School Facility	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Camden Middle (Bard Early College H.S. and New Bridges H.S.)										
Square Feet	170,900	170,900	170,900	170,900	176,362	153,613	153,613	153,613	153,613	153,613
Capacity (students)	901	901	901	901	901	933	933	933	680	680
Enrollment	493	423	394	349	320	417	439	774	307	307
Chancellor Avenue										
Square Feet	93,035	93,035	93,035	93,035	80,670	81,199	81,199	81,199	81,199	81,199
Capacity (students)	614	614	614	614	614	599	599	599	599	599
Enrollment	348	332	354	357	295	286	302	543	537	
Chancellor Avenue Annex										
Square Feet	46,765	46,765	46,765	46,765	40,771	40,813	40,813	40,183	40,183	40,183
Capacity (students)	*	*	*	*	*	266	266	266	266	266
Enrollment	203	223	180	173	158	161	185			
Cleveland										
Square Feet	78,235	78,235	78,235	78,550	76,515	77,449	77,449	77,449	77,449	77,449
Capacity (students)	482	482	452	452	452	665	665	665	665	665
Enrollment	398	382	337	296	329	445	389	424	440	440
Dayton Street										
Square Feet	134,350	134,350	134,350	134,350	123,401	123,401	123,401	123,401		
Capacity (students)	702	702	702	702	702	683	683	683		
Enrollment	333	333	342	334	299					
Eighteenth Avenue										
Square Feet	96,300	96,300	96,300	96,300	102,340	91,215				
Capacity (students)	465	465	465	465	465	477				
Enrollment	331	294	254	246	214					
Elliott Street										
Square Feet	98,975	98,975	59,100	59,100	62,724	62,028	62,028	62,028	62,028	62,028
Capacity (students)	513	513	583	583	583	471	471	471	471	471
Enrollment	527	506	477	450	462	475	450	457	466	
New Elliot Street										
Square Feet									137,000	137,000
Capacity (students)									930	930
Enrollment										

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School Facility	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Fifteenth Avenue										
Square Feet	90,575	90,575	90,575	90,575	64,543	72,906	72,906	72,906	72,906	72,906
Capacity (students)	567	567	567	567	567	428	428	428	428	428
Enrollment	375	264	306	260						
First Avenue										
Square Feet	68,980	68,980	183,257	183,257	188,424	188,424	188,424	188,424	188,423	188,423
Capacity (students)	583	583	722	722	722	830	830	830	830	830
Enrollment	1,070	1,195	1,206	1,206	1,112	1,064	1,117	1,099	1,121	1,121
Dr. E. Alma Flagg										
Square Feet	75,300	75,300	75,300	75,300	75,406	75,406	75,406	75,406	75,406	75,406
Capacity (students)	405	405	405	405	405	511	511	511	511	511
Enrollment	547	506	535	539	510	503	493	531	503	503
Fourteenth Avenue										
Square Feet	135,265	135,265	59,265	59,265	57,964	57,965	57,965	57,965	57,965	57,965
Capacity (students)	340	340	340	340	340	280	280	280	280	280
Enrollment	256	210	217	228	251	229	235	248	245	245
Franklin										
Square Feet	110,185	110,185	110,185	110,185	87,540	87,540	87,540	87,540	87,540	87,540
Capacity (students)	538	538	538	538	538	490	490	490	490	490
Enrollment	578	562	568	588	570	617	662	657	586	586
George Washington Carver										
Square Feet	209,500	209,500	209,500	209,500	235,206	210,384	210,384	210,384	210,384	210,384
Capacity (students)	1,168	1,168	1,168	1,168	1,168	1,026	1,026	1,026	1,026	1,026
Enrollment	745	729	680	584	527	525	523	555	529	529
Gladys Hillman-Jones										
Square Feet	91,836	91,836	91,836	91,836	89,444	89,437	89,437	89,437	89,437	89,437
Capacity (students)	351	351	351	351	351	376	376	376	376	376
Enrollment								153	164	164
Dr. William H. Horton										
Square Feet	105,800	105,800	105,800	105,800	106,532	104,088	104,088	104,088	104,088	104,088
Capacity (students)	713	713	713	713	713	693	693	693	693	693
Enrollment	834	871	832	873	845	788	800	813	824	824

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School Facility	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Harriet Tubman										
Square Feet	51,095	51,095	51,095	51,214	50,652	50,653	50,653	50,653	50,653	50,653
Capacity (students)	365	365	365	365	365	351	351	351	351	351
Enrollment	272	287	297	303	279	296	348	356	360	360
Hawkins Street										
Square Feet	89,350	89,350	69,600	69,660	69,161	69,161	69,161	69,161	69,161	69,161
Capacity (students)	494	494	494	494	494	499	499	499	499	499
Enrollment	528	495	508	498	524	523	588	644	698	698
Newark Innovation Academy(Harold Wilson)										
Square Feet	75,300	75,300	75,300	75,300	73,346	73,347	73,347	73,347	73,347	73,347
Capacity (students)	368	368	368	368	368	409	409	409	409	409
Enrollment					437	181	77	141	119	
Hawthorne Avenue										
Square Feet	101,540	101,540	72,440	84,392	76,741	77,046	77,046	77,046	63,178	63,178
Capacity (students)	510	510	510	510	510	594	594	594	594	594
Enrollment	341	348	397	374	339	339	328	400	352	352
John F. Kennedy										
Square Feet	46,180	46,180	46,180	46,180	45,806	46,576	46,576	46,576	46,576	46,576
Capacity (students)	279	279	279	279	279	187	187	187	187	187
Enrollment	112	117	121	144	172	175	168	181	181	181
Lafayette Street										
Square Feet	75,170	75,170	75,170	145,530	80,094	82,431	82,431	82,431	68,118	68,118
Capacity (students)	643	643	643	643	643	650	650	650	650	650
Enrollment	828	981	956	1,054	1,093	1,118	1,154	1,100	1,169	1,169
Lincoln										
Square Feet	74,900	74,900	65,400	65,400	57,450	57,539	57,539	57,539	57,539	57,539
Capacity (students)	415	415	415	415	415	387	387	381	387	387
Enrollment	359	406	407	390	398	416	403	442	415	415
Louise A. Spencer (Eagle Academy/Girls' Academy of Newark ES/ Newark Early College)										
Square Feet	196,545	196,545	196,545	196,545	191,950	192,189	192,189	192,189	192,189	192,189
Capacity (students)	1,055	1,055	1,055	1,055	1,055	887	887	887	630	630
Enrollment	666	655	665	634	619	658	828	690	1,157	1,157

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School Facility	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Madison Elementary										
Square Feet	92,265	92,265	92,265	92,265	82,490	82,543	82,543	82,543	82,543	82,543
Capacity (students)	715	715	715	715	715	560	560	560	560	560
Enrollment	483	468	453	419	408	455	436			
Maple Avenue										
Square Feet	99,905	99,905	99,905	99,905	82,351	79,522	79,522	79,522	58,970	58,970
Capacity (students)	467	467	467	467	467	320	320	320	305	305
Enrollment	492	442	560	500	466	461	430			
Martin Luther King Jr.										
Square Feet	113,930	113,930	113,980	113,980	118,888	118,888	118,888	118,888	118,888	118,888
Capacity (students)	650	650	650	650	650	528	528	528	528	528
Enrollment	482	425	425	419	418					
McKinley										
Square Feet	166,845	166,845	159,230	159,230	154,884	159,793	159,793	159,793	148,949	148,949
Capacity (students)	1,046	1,046	1,046	1,046	1,046	791	791	791	791	791
Enrollment	979	884	909	889	903	902	919	895	842	842
Miller Street										
Square Feet	83,855	83,855	83,855	83,855	79,224	79,225	79,225	79,225		
Capacity (students)	665	665	665	665	665	563	563	563		
Enrollment	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	99,903	99,902	99,902	99,902	99,902	99,902
Capacity (students)	557	557	557	557	557	546	546	546	546	546
Enrollment										
Mt. Vernon										
Square Feet	160,065	160,065	116,555	116,555	110,290	110,289	110,289	110,289	110,289	110,289
Capacity (students)	1,024	1,024	1,024	1,024	1,024	806	806	806	806	806
Enrollment	833	722	737	686	666	676	670	671	742	742
Rafael Hernandez School										
Square Feet	107,100	107,100	107,100	107,100	98,661	112,774	112,774	112,774	112,774	112,774
Capacity (students)	564	564	564	564	564	447	447	447	447	447
Enrollment	713	697	694	654	585	604	622	689	738	738

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School Facility	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Newton Street										
Square Feet	98,930	98,930	98,930	98,930	94,693	90,906	90,906	90,906	90,906	90,906
Capacity (students)	626	626	626	626	361	507	507	507	507	507
Enrollment	390	374	383	377	366	408	331			
Oliver Street										
Square Feet	112,115	112,115	93,115	93,115	94,693	89,294	89,294	89,294	138,000	138,000
Capacity (students)	612	612	612	612	612	627	627	627	930	930
Enrollment	796	795	853	871	894	905	962	962	974	974
Peshine Avenue										
Square Feet	128,825	128,825	128,825	128,825	124,385	125,354	125,354	125,354	125,354	125,354
Capacity (students)	879	879	879	879	879	824	824	824	824	824
Enrollment	696	657	571	500	493	572	676	783	743	648
Quitman Street										
Square Feet	117,500	117,500	117,500	117,500	122,313	122,269	122,269	122,269	122,269	122,269
Capacity (students)	900	900	900	900	900	774	774	774	774	774
Enrollment	539	548	508	481	484	541	595	651	648	678
Ridge Street- includes Ridge Str ECC										
Square Feet	137,545	137,545	55,445	55,445	64,359	64,359	64,359	64,359	42,582	42,582
Capacity (students)	493	493	493	493	604	470	470	470	470	470
Enrollment	858	862	597	593	607	596	607	596	678	531
Roberto Clemente										
Square Feet	87,240	87,240	77,740	75,279	68,274	70,311	70,311	70,311	70,311	70,311
Capacity (students)	503	503	503	503	594	537	537	537	537	537
Enrollment	598	600	587	626	593	584	595	575	531	
Roseville Avenue School										
Square Feet	24,220	24,220	24,220	24,220	19,399	14,550	14,550	14,550		
Capacity (students)	235	235	235	235	235	172	172	172		
Enrollment	184	175	169	149	146	156	102			
Samuel L. Berliner										
Square Feet	38,950	38,950	38,950	38,950	38,882	38,882	38,882	38,882	38,882	38,882
Capacity (students)	84	84	84	84	84	76	76	76	76	76
Enrollment	54	35	51	43	46	38		181	204	204

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School Facility	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
South Street @ old oliver										
Square Feet	35,090	35,090	35,090	35,090	30,656	29,510	29,510	29,510	90,906	89,294
Capacity (students)	296	296	296	296	296	266	266	266	627	627
Enrollment	289	302	319	319	330	343	358	349	380	974
South Seventeenth Street										
Square Feet	84,770	84,770	84,770	84,770	87,324	87,359	87,359	87,359	87,359	87,359
Capacity (students)	578	578	578	578	578	593	593	593	593	593
Enrollment	529	494	453	458	469	468	463	502	481	481
Speedway Avenue (Early Childhood - West)										
Square Feet	35,035	35,035	35,035	35,035	137,609	127,530	127,530	127,530	127,530	127,530
Capacity (students)	283	283	283	283	600	645	645	645	645	645
Enrollment	209	213	251	401	463	453	588	654	541	541
Sussex Avenue										
Square Feet	71,079	71,079	71,079	71,089	70,977	71,392	71,392	71,392	64,742	64,742 *
Capacity (students)	551	551	551	551	551	432	432	432	432	432
Enrollment	495	492	471	475	434	497	524	511	481	481
Thirteenth Avenue										
Square Feet	206,520	206,520	206,520	206,520	241,838	202,702	202,702	202,702	202,702	202,702
Capacity (students)	1,378	1,378	1,378	1,378	1,378	912	912	912	912	912
Enrollment	617	637	599	605	650	882	831	797	744	744
Ivy Hill (Vailsburg)										
Square Feet	113,230	113,230	113,230	113,230	78,694	117,992	117,992	117,992	117,992	117,992
Capacity (students)	674	674	674	674	674	544	544	544	544	544
Enrollment	173	535	555	554	559	552	561	548	566	566
Wilson Avenue (including Early Childhood Center)										
Square Feet	92,365	82,865	82,865	90,865	92,126	92,591	92,591	92,591	92,541	92,541
Capacity (students)	294	294	294	294	294	415	415	415	415	415 *
Enrollment	849	865	836	879	841	928	980	1,031	1,142	1,142
Newark Vocational High School / Newark Leadership Academy (Former Renaissance Academy)										
Square Feet	157,390	157,390	157,390	157,390	155,959	155,959	155,959	155,959	155,959	155,959
Capacity (students)	357	357	625	625	625	574	574	574	574	574
Enrollment	615	278	254	336	426	483	503	609	260	

Newark Public Schools
School Building Information
Last Ten Fiscal Years
Unaudited

School Facility	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
New Park School										
Square Feet			116,792	116,792	115,714	115,715	115,715	115,715	115,715	115,715
Capacity (students)			600	600	600	640	640	640	640	640
Enrollment			671	722	743	795	850	852	898	898
Fast Track Success Academy / Newark Hybrid HS										
Square Feet				31,069	31,069	32,163	32,163	32,163	32,163	32,163
Capacity (students)				250	250	67	67	67	67	67
Enrollment				247	238	119	152	122	475	
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	14,266	14,266

* 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									
			2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010	2008-2009	2007-2008
Abington Avenue	84,836	Various	\$ 125,464	\$ 135,633	\$ 149,024	\$ 137,782	\$ 220,366	\$ 166,941	\$ 155,064	\$ 176,937	\$ 178,108	\$ 185,717
Alexander Street	74,849	Various	110,694	119,666	131,481	121,562	194,424	160,437	129,032	147,233	148,207	154,539
Academy of Voacational Careers (Montgomery Street)		Various							191,730	218,775	220,223	229,631
American History High (Warrant Street)	117,509	Various	173,784	187,869	206,418	190,846	305,236	249,744	109,060	124,443	125,267	130,618
Ann Street	111,609	Various	165,059	178,436	196,054	181,260	289,910	242,990	152,939	174,512	228,527	238,290
Arlington Avenue		Various								26,597	26,773	27,917
Arts	198,324	Various	293,302	317,073	348,378	322,097	515,157	420,136	332,043	378,880	381,387	397,680
Avon Avenue	92,229	Various	136,398	147,452	162,010	149,789	239,570	195,243	154,458	176,245	177,412	184,991
Audio Visual Library	14,025	Various	20,742	22,423	24,636	22,778	36,431	31,500	24,397			
Barringer	296,708	Various	438,802	474,366	521,201	481,882	770,715	636,028	490,561	559,757	563,462	587,533
Belmont Runyon	118,936	Various	175,895	190,151	208,924	193,163	308,943	254,520	192,585	219,750	67,858	70,757
Boylan Street	24,083	Various	35,616	38,503	42,304	39,113	62,557	51,625	40,252	45,930	46,234	48,209
Bragaw Avenue	74,240	Various	109,794	118,692	130,411	120,573	192,842	138,900	115,410	131,689	132,561	138,224
Branch Brook	20,542	Various	30,380	32,842	36,084	33,362	53,359	46,881	33,204	37,888	76,201	79,457
Broadway		Various						410,183	343,042	391,430	394,021	410,854
Bruce Street w/ GW Carver		Various									399,503	416,570
Burnet Street	84,999	Various	125,705	135,893	149,310	138,046	220,789	182,205	139,551	160,001	161,060	167,940
Camden Middle	153,613	Various	227,179	245,591	269,838	249,482	399,018	378,053	283,731	323,753	325,896	339,818
Camden Street	169,014	Various	249,955	270,213	296,892	274,495	439,023	362,301	268,598	306,485	308,514	321,694
Central	261,361	Various	386,528	417,855	459,110	424,475	678,899	560,258	431,656	492,543	395,432	412,325
Chancellor Avenue	81,199	Various	120,085	129,818	142,635	131,875	210,919	172,926	154,458	176,245	177,412	184,991
Chancellor Avenue Annex	40,813	Various	60,358	65,250	71,693	66,284	106,014	87,397	77,640	88,592	89,178	92,988
Cleveland	77,449	Various	114,540	123,823	136,048	125,784	201,178	164,019	130,410	148,208	149,189	155,563
Clinton Avenue	43,531	Various	64,378	69,596	76,467	70,698	113,074	93,316	72,336	82,539	83,085	86,635
Dayton Street		Various			216,768	200,415	320,541	264,524	223,050	254,512	256,197	267,142
Dr. E. Alma Flagg	75,406	Various	111,518	120,556	132,459	122,466	195,871	161,642	125,014	142,648	143,592	149,727
Dr. William H. Horton	104,088	Various	153,936	166,412	182,842	169,049	270,374	228,364	175,651	200,427	201,754	210,373
East Side	302,353	Various	447,151	483,391	531,117	491,050	785,378	654,706	374,545	427,376	430,205	448,584
Early Childhood Academy		Various			66,981	61,928	99,047					
Eighteenth Avenue		Various					236,936	219,378	159,879	182,430	183,638	191,483
Elliott Street	62,028	Various	91,733	99,168	108,959	100,739	161,121	134,456	98,119	111,959	188,739	159,022
Fast Track Academy	32,163	Various	47,566	51,421	56,498	52,236	83,545	66,600				
Fifteenth Avenue	72,906	Various	107,821	116,559	128,067	118,406	189,377	138,355	150,374	171,585	172,721	180,100
First Avenue	188,424	Various	278,661	301,245	330,988	306,018	489,442	403,909	304,246	347,162	131,541	137,160
Fourteenth Avenue	57,965	Various	85,725	92,672	101,822	94,141	150,567	124,253	98,393	112,271	257,942	117,843
Franklin	87,540	Various	129,463	139,956	153,774	142,173	227,390	187,652	182,931	208,734	210,116	219,092
George Washington Carver	210,384	Various	311,137	336,354	369,563	341,683	546,484	504,192	347,815	396,876	399,503	416,570
Gladys Hillman-Jones	89,437	Various	132,269	142,989	157,106	145,254	232,317	191,734	152,468	173,974	175,126	182,607
Harold Wilson		Various							125,014	142,648	143,592	149,727
Harriet Tubman	50,653	Various	74,911	80,982	88,978	82,265	131,574	108,578	85,026	97,020	97,435	101,597
Hawkins Street	69,161	Various	102,282	110,572	121,489	112,324	179,649	148,255	115,651	131,964	170,385	158,774
Hawthorne Avenue	77,046	Various	113,944	123,178	135,340	125,130	200,131	164,503	140,109	159,872	193,630	144,040
Ivy Hill (formerly Valisburg)	117,992	Various	174,499	188,641	207,266	191,630	306,491	168,690	187,986			
Innovative Academy	73,347	Various	108,473	117,265	128,842	119,122	190,523	157,226				
John F. Kennedy	46,576	Various	68,881	74,464	81,816	75,644	120,984	98,191	76,669	87,483	88,062	91,824
Lafayette Street	68,118	Various	100,740	108,905	144,799	133,876	214,119	171,691	241,611	275,692	161,460	149,468

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									
			2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010	2008-2009	2007-2008
Lincoln	57,539	Various	\$ 85,095	\$ 91,991	\$ 101,074	\$ 93,449	\$ 149,461	\$ 123,151	\$ 108,578	\$ 123,894	\$ 142,830	\$ 130,041
Louise A. Spencer	192,189	Various	284,229	307,265	337,601	312,133	499,221	411,467	326,307	372,334	374,799	390,811
Luis Munoz Marin w/ Broadway	191,351	Various	282,990	305,925	336,129	310,772	497,045	410,183			394,021	410,854
Madison Elementary	82,543	Various	122,073	131,967	144,996	134,058	214,410	176,827	153,187	174,787	175,944	183,460
Malcolm X Shabazz High	313,585	Various	463,762	501,348	550,847	509,291	814,554	678,208	547,257	624,450	628,584	655,437
Maple Avenue, including annex	58,970	Various	87,211	94,279	139,689	129,151	206,563	176,529	149,262	170,316	175,448	178,767
Martin Luther King Jr.	118,888	Various	175,824	190,074	208,840	193,085	308,818	254,850	375,585	215,829	217,257	226,539
Mary Wheeler Willis	30,100	Various	44,515	48,123	52,874	48,885	78,186	64,523	49,806			
McKinley	148,949	Various	220,281	238,134	280,694	259,519	415,071	332,012	264,356	301,645	318,163	312,865
Miller Street		Various			139,167	128,669	205,791	169,826	139,217	158,855	159,906	166,738
Morton Street	99,902	Various	147,745	159,720	175,489	162,250	259,501	214,154	170,911	195,019	196,310	204,696
Mt. Vernon	110,289	Various	163,107	176,326	193,735	179,120	286,482	236,419	193,507	220,820	305,234	231,778
NJ Regional Day School-Newark	21,714	Various	32,113	34,716	38,143	35,266	56,403	46,546	23,243	26,522	26,697	27,838
Newark Vocational West Kinney	155,959	Various	230,648	249,342	273,959	253,292	405,112	334,316	261,301	298,159	300,133	312,955
Newton Street	90,906	Various	134,441	145,337	159,686	147,640	236,133	194,992	164,245	187,413	188,653	198,713
Oliver Street	138,000	Various	204,089	220,629	156,855	145,022	231,946	202,986	157,911	176,397	213,796	185,150
Park School	115,715	Various	171,131	185,001	203,266	187,932	300,576	248,046	193,900			
Parker Street Warehouse	20,000	Various	29,578	31,975	35,132	32,482	51,951	42,872	33,204			
Pathway Academy	30,000	Various	44,367	47,963	52,698	48,723	77,927	64,309	49,806			
Peshine Avenue	125,354	Various	185,386	200,411	220,198	203,587	325,614	266,634	213,877	244,046	245,661	256,156
Quitman Street	122,269	Various	180,824	195,479	214,779	198,576	317,600	262,192	195,075	222,592	224,065	233,637
Rafael Hernandez School	112,774	Various	166,782	180,299	198,100	183,156	292,937	211,491	177,809	202,890	204,233	212,958
Renaissance Academy		Various							34,034			
Ridge Street	42,582	Various	62,975	68,079	113,054	104,525	167,176	137,961	92,050	105,035	262,290	122,376
Roberto Clemente	70,311	Various	103,983	112,411	123,509	114,192	182,637	146,353	124,979	142,608	166,361	154,578
Roseville Avenue School		Various			25,559	23,631	37,794	41,584	40,210	45,882	46,186	48,159
Samuel L. Berliner	38,882	Various	57,503	62,163	68,301	63,148	100,998	83,348	64,665	73,787	74,275	77,448
Science High	275,743	Various	407,797	440,848	484,373	447,832	716,257	587,049	456,560	520,959	114,416	119,304
South Seventeenth Street	90,906	Various	134,441	145,337	153,456	141,879	226,920	187,189	140,737	160,588	161,651	168,557
South Street	29,510	Various	43,642	47,180	51,838	47,927	76,654	65,715	58,257	66,474	66,915	69,773
Speedway Avenue	127,530	Various	188,604	203,890	224,021	207,121	331,266	294,981	255,094	291,076	66,810	69,664
Sussex Avenue	64,742	Various	95,747	103,507	125,408	115,947	185,445	152,147	118,023	134,652	135,543	141,334
Technology High	172,163	Various	254,612	275,248	302,423	279,609	447,203	361,592	248,402	283,440	285,316	297,505
Thirteenth Avenue	202,702	Various	299,777	324,073	356,069	329,207	526,529	518,408	342,868	391,231	393,821	410,645
University High	147,869	Various	218,684	236,408	259,748	240,153	384,098	316,974	247,397	282,294	284,162	296,302
Untermann Stadium & Fieldhouse	3,600	Various	5,324	5,756	6,324	5,847	9,351	7,717	5,977			
Vailsburg Middle School		Various									215,923	225,147
Warehouse Motor Pool	50,000	Various	73,945	79,938	87,831	81,205	129,878	107,181	63,729			
Weequahic	220,995	Various	326,830	353,319	388,202	358,917	574,046	399,890	309,008	352,595	354,929	370,091
West Side High	145,501	Various	215,182	232,622	255,589	236,307	377,947	311,641	241,155	275,171	315,131	328,593
William H. Brown Academy	95,494	Various	141,226	152,672	167,746	155,091	248,051	204,703			202,183	210,820
Wilson Avenue	92,591	Various	136,933	148,031	162,646	150,376	240,510	197,482	150,856	172,134	158,018	164,769
Grand Total	8,133,573		\$ 12,028,764	\$ 13,003,662	\$ 14,774,438	\$ 13,659,867	\$ 22,084,347	\$ 18,546,950	\$ 14,329,053	\$ 15,426,937	\$ 16,256,812	\$ 16,330,532

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, 2017
Unaudited

	<u>Coverage</u>	<u>Deductible</u>
School Policies		
All Risk Property - (Travelers Insurance Co.)		
Buildings and Contents (All Locations)	\$1,782,858,037	
Limits of Liability	\$300,000,000	\$ 100,000 \$250,000 Water Damage
EDP Equipment, Media, and Other	\$14,000,000	100,000
Miscellaneous Property	\$10,000,000	100,000
Flood	5,000,000	100,000
Earthquake	\$50,000,000	100,000
Boiler and Machinery	100,000,000	100,000
Excess Liability Insurance (Lloyd's of 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 Insurance (State National Insurance)		
Excess Workers' Compensation	1,000,000	1,000,000
Commercial Automobile Insurance - (Selective Insurance Group)		
Auto Liability	1,000,000	
Comprehensive	Actual Cash Value cars	1,000
	Actual Cash Value buses	5,000
Collision	Actual Cash Value cars	1,000
	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) -		
Starr Indemnity & Liability Company		
Starr Life Benefit	25,000	
Life Benefit	10,000	
Dismemberment	25,000	
Dental	Included w/in \$25k	

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, 2017, 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 29, 2017.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

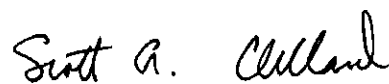
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free 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

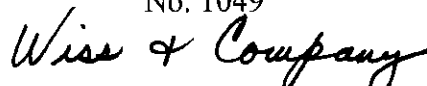
The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in 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 29, 2017
Livingston, New Jersey

Report on Compliance For Each Major Federal and State Program and
Report on Internal Control Over Compliance Required by the
Uniform Guidance and New Jersey OMB Circular 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 School's, 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, 2017. 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 federal and state statutes, regulations and the terms and conditions of its federal and state awards 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; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements of Federal Awards* (Uniform Guidance); and New Jersey OMB Circular 15-08, *Single Audit Policy for Recipients of*

Federal Grants, State Grants and State Aid. Those standards, the Uniform Guidance and New Jersey OMB Circular 15-08 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal and state program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal and state program. However, our audit does not provide a legal determination of the District's compliance.

Opinion on Each Major Federal and State Program

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 major federal and state programs for the year ended June 30, 2017.

Report on Internal Control Over Compliance

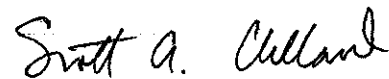
Management of the District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the 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 the Uniform Guidance 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.

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 a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal or state program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal or state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Purpose of this Report

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance 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 29, 2017
Livingston, New Jersey

Newark Public Schools
Schedule of Expenditures of Federal Awards
Year ended June 30, 2017

Federal Grantor/Pass-Through Grantor Program Title	FAIN Number	CFDA Number	Award Amount	Grant Period		June 30, 2016					June 30, 2017				
				From	To	(Accounts Receivable)	Unearned Revenue	Due to Grantor	Adjustments	Cash Received	Budgetary Expenditures	Repayment of Prior Years Balances	(Accounts Receivable)	Unearned Revenue	Due to Grantor
U.S. Department of Health and Human Services															
Pass-Through State Department of Education															
General Fund:															
Medicaid Assistance Program - SEMI	1705NJSMAP	93.778	\$ 2,683,890	07/01/2016	06/30/2017					\$ 2,683,890	\$ (2,683,890)				
Medicaid Assistance Program - SEMI	1605NJSMAP	93.778	3,990,690	07/01/2015	06/30/2016	\$ (2,173,768)				2,173,768					
ARRA - Medicaid Assistance Program - SEMI	1705NJSMAP	93.778	147,472	07/01/2016	06/30/2017					147,472	(147,472)				
Total U.S. Department of Health and Human Services Pass-Through State Department of Education						(2,173,768)				5,005,130	(2,831,362)				
Total General Fund						(2,173,768)				5,005,130	(2,831,362)				
U.S. Department of Agriculture															
Pass-Through State Department of Agriculture															
Special Revenue Fund:															
Child And Adult Care Food Program	CC-13-0709	10.558	3,377,537	07/01/2016	06/30/2017	\$ 627,603			\$ 2,163	3,270,045	(3,377,537)			\$ 522,274	
Total U.S. Department of Agriculture Pass-Through State Department of Agriculture						627,603			2,163	3,270,045	(3,377,537)			522,274	
U.S. Department of Homeland Security															
Pass-Through State Department of Education															
Special Revenue Fund:															
Disaster Grants - Public Assistance (Presidentially Declared Disasters) - Superstorm Sandy	4264DRNJPG000001	97.036	292,596	10/29/2012	06/30/2013				3	1,024				1,027	
Total U.S. Department of Homeland Security-Through State Department of Education									3	1,024				1,027	
U.S. Department of Health and Human Services:															
Head Start	02CH3093-02-01	93.600	7,162,286	08/01/2016	07/31/2017					4,443,383	(6,322,404)		\$ (1,879,021)		
Head Start	02CH3093-02-01	93.600	7,036,738	08/01/2015	07/31/2017	(1,277,919)			15,811	1,691,773	(333,847)	\$ (61,762)		34,056	
Total U.S. Department of Health and Human Services						(1,277,919)			15,811	6,135,156	(6,656,251)	(61,762)	(1,879,021)	34,056	
U.S. Department of Education															
Pass-Through State Department of Education															
Special Revenue Fund:															
Title I Part A	S010A160030	84.010A	25,194,297	07/01/2016	06/30/2017	(3,060,962)			184,227	23,025,835	(23,291,098)			(3,141,998)	
Title I High Performing Reward	S010A140030	84.010A	188,876	07/01/2014	06/30/2015				8,214					8,214	
Innovate NJ Summer Blended and Personalized Learning-Competitive	82737-171530	84.010A	100,000	07/01/2016	08/31/2016					53,990	(53,990)				
Subtotal Title I Part A						(3,060,962)			192,441	23,079,825	(23,345,088)			(3,141,998)	
Title I SIA Part A	S010A160030	84.010A	2,003,250	07/01/2016	06/30/2017	(720,006)			52,591	1,241,066	(1,700,624)			(1,126,973)	
Title I SIA Part G	S377A150031	84.377	1,300,000	09/01/2009	08/31/2010			\$ 88,849					(88,849)		
School Improvement Grant Cohort-4R	S377A160031	84.377A	3,185,521	10/01/2016	08/31/2017					6,700	(1,297,725)			(1,291,025)	
Title IIA	S367A160029	84.367A	4,521,087	07/01/2016	06/30/2017	(272,714)			367	4,515,295	(4,421,115)			(178,167)	
Language Instruction for English Learners and Immigrant Students:															
Title III	S365A160030	84.365A	1,139,016	07/01/2016	06/30/2017	(192,413)			3,695	733,447	(763,843)			(219,114)	
Title III Immigrant	S365A160030	84.365A	130,831	07/01/2016	06/30/2017					103,694	(106,739)			(3,065)	
Subtotal Language Instruction for English Learners and Immigrant Students						(192,413)			3,695	837,141	(870,602)			(222,179)	
Special Education Grant Cluster:															
IDEA, Part B	H027A160100	84.027	13,690,585	07/01/2016	06/30/2017	(6,806,176)			14,090	12,406,080	(11,319,946)			(5,705,952)	
IDEA, Preschool	H173A160114	84.173	301,463	07/01/2016	06/30/2017	(321,681)				396,173	(86,564)			(12,072)	
Subtotal of Special Education Grant Cluster						(7,127,857)			14,090	12,802,253	(11,406,510)			(5,718,024)	
Career and Technical Education (Perkins)	V048A160030	84.048A	310,950	07/01/2016	06/30/2017				73,104	69,333	(272,852)		(142,437)	(77,560)	
ARRA - School Improvement Grants	S388A090031	84.388	468,021	09/01/2014	08/31/2015		55,276		20					55,396	

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, 2017

Federal Grantor/Pass-Through Grantor Program Title	FAIN Number	CFDA Number	Award Amount	Grant Period		June 30, 2016				June 30, 2017								
				From	To	(Accounts Receivable)	Unearned Revenue	Due to Grantor	Adjustments	Cash Received	Budgetary Expenditures	Repayment of Prior Years Balances	(Accounts Receivable)	Unearned Revenue	Due to Grantor			
Education Technology Improvement Grant	N/A	84.ETI	\$ 200,000	11/01/2012	10/31/2013		\$ 4,228									\$ 4,228		
21st Century Community Learning Centers	S287C160030	84.287	422,221	09/01/2016	08/31/2017					\$ 191,356	\$ (347,314)		\$ (155,958)					
Total U.S. Department of Education/Pass-Through State Department of Education						\$ (11,373,952)	59,604	\$ 161,953	\$ 332,537	42,868,928	(43,661,830)	\$ (231,286)	(11,911,884)			67,838		
Total Special Revenue Fund						(12,651,871)	687,207	161,953	350,514	52,275,153	(53,695,618)	(293,048)	(13,790,905)			625,195		
U.S. Department of Agriculture Pass-through State Department of Agriculture: Enterprise Fund: Child Nutrition Cluster:																		
National School Breakfast Program	17171NJ304N1099	10.553	6,826,251	07/01/2016	06/30/2017					5,343,045	(6,826,251)		(1,483,206)					
National School Breakfast Program	16161NJ304N1099	10.553	6,448,025	07/01/2015	06/30/2016	(560,789)				560,789								
National School Lunch Program	17171NJ304N1099	10.555	11,752,354	07/01/2016	06/30/2017					9,308,137	(11,752,354)		(2,444,217)					
National School Lunch Program	16161NJ304N1099	10.555	11,041,212	07/01/2015	06/30/2016	(866,022)				866,022								
After School Snack Program For Children	17171NJ304N1099	10.555	88,988	07/01/2016	06/30/2017					68,394	(88,988)		(20,594)					
After School Snack Program For Children	16161NJ304N1099	10.555	231,874	07/01/2015	06/30/2016	(20,066)				20,066								
Summer Food Service Program For Children	17171NJ304N1099	10.559	379,954	07/01/2016	06/30/2017					105,549	(379,954)		(274,405)					
Food Donation Program (NC)	17171NJ304N1099	10.555	1,900,335	07/01/2016	06/30/2017					1,900,335	(1,867,705)					32,630		
Food Donation Program (NC)	16161NJ304N1099	10.555	1,714,165	07/01/2015	06/30/2016		22,523				(22,523)							
Subtotal Child Nutrition Cluster						(1,446,877)	22,523			18,172,337	(20,937,775)		(4,222,422)			32,630		
Fresh Fruit and Vegetable Program	17171NJ304N1099	10.582	141,197	07/01/2016	06/30/2017					110,690	(141,197)		(30,507)					
Fresh Fruit and Vegetable Program	16161NJ304L1603	10.582	339,184	07/01/2015	06/30/2016	(118,965)				118,965								
Subtotal Fresh Fruit and Vegetable Program						(118,965)				229,655	(141,197)		(30,507)					
Equipment Assistance Grant	15151NJ354N8103	10.579	45,202	07/01/2016	06/30/2017		45,202				(45,202)							
Total Enterprise Fund						(1,565,842)	67,725			18,401,992	(21,124,174)		(4,252,929)			32,630		
Total Expenditures of Federal Awards						\$ (16,391,481)	\$ 754,932	\$ 161,953	\$ 350,514	\$ 75,682,275	\$ (77,651,154)	\$ (293,048)	\$ (18,043,834)	\$ 657,825	\$ -			

(NC) - non cash expenditures

Newark Public Schools
Schedule of Expenditures of State Financial Assistance

Year ended June 30, 2017
Balance at June 30, 2016

State Grant Account #	State Grant Program Title	Award Amount	Grant Period		Due to Grantor	Unearned Revenue	Adjustments/ Carryover	Cash Received	Budgetary Expenditures	Transfer to General Fund	Repayment of Prior Years Balances	Balance at June 30, 2017		Memorandum Total Expenditures
			From	To								(Accounts Receivable)	Unearned Revenue	
17-495-034-5120-089	General Fund Categorical Special Education Aid	\$ 28,732,094	07/01/2016	06/30/2017				\$ 25,876,975	\$ (28,732,094)				\$ (2,855,119)	\$ (28,732,094)
16-495-034-5120-089	Categorical Special Education Aid	28,180,824	07/01/2015	06/30/2016	\$ (2,800,837)		2,800,837							
17-495-034-5120-078	Equalization Aid	645,173,190	07/01/2016	06/30/2017			584,666,692							(64,506,498)
16-495-034-5120-078	Equalization Aid	645,243,822	07/01/2015	06/30/2016	(84,128,522)		64,128,522							(19,436,638)
17-495-034-5120-084	Categorical Security Aid	19,308,339	07/01/2016	06/30/2017			17,503,213							(1,831,425)
16-495-034-5120-084	Categorical Security Aid	19,308,339	07/01/2015	06/30/2016	(1,919,119)		1,919,119							(1,427,082)
17-495-034-5120-085	Adjustment Aid	14,561,248	07/01/2016	06/30/2017			12,934,166							(1,436,248)
16-495-034-5120-085	Adjustment Aid	14,826,984	07/01/2015	06/30/2016	(1,477,623)		1,475,623							(675,472)
17-495-034-5120-014	Categorical Transportation Aid	6,797,533	07/01/2016	06/30/2017			6,122,051							(675,472)
16-495-034-5120-014	Categorical Transportation Aid	6,754,710	07/01/2015	06/30/2016	(671,337)		671,337							(67,991)
17-495-034-5120-098	PARCC Readiness Aid	477,920	07/01/2016	06/30/2017			436,429							(47,920)
16-495-034-5120-098	PARCC Readiness Aid	477,920	07/01/2015	06/30/2016	(47,500)		47,500							(47,920)
17-495-034-5120-097	Per Pupil Growth Aid	477,920	07/01/2016	06/30/2017			436,429							(47,920)
16-495-034-5120-097	Per Pupil Growth Aid	477,920	07/01/2015	06/30/2016	(47,500)		47,500							(47,920)
16-100-034-5120-510	Adult Education Program	59,314	07/01/2015	06/30/2016	(9,915)		5,915							(50,340)
17-495-034-5120-101	Professional Learning Community Aid	506,590	07/01/2016	06/30/2017			466,250							(50,340)
17-495-034-5120-102	Host District Support Aid	32,061,927	07/01/2016	06/30/2017			19,869,626							(22,061,927)
17-100-034-5120-473	Extraordinary Aid	2,428,682	07/01/2016	06/30/2017			2,428,682							(2,428,682)
16-100-034-5120-473	Extraordinary Aid	1,297,838	07/01/2015	06/30/2016	(1,297,838)									(2,428,682)
No. Available	Additional Non Public Transportation Aid (Aid in Lieu)	123,714	07/01/2016	06/30/2017			1,297,838							(123,714)
No. Available	Additional Non Public Transportation Aid (Aid in Lieu)	116,232	07/01/2015	06/30/2016	(116,232)									(123,714)
17-495-034-5095-003	T.P.A.F. Social Security Aid	20,762,825	07/01/2016	06/30/2017			18,126,489							(20,762,825)
16-495-034-5095-003	T.P.A.F. Social Security Aid	20,905,882	07/01/2015	06/30/2016	(1,298,241)		1,298,241							(3,656,336)
17-495-034-5094-002	On-Bonded Teachers' Pension and Annuity Fund	31,528,676	07/01/2016	06/30/2017			31,528,676							(31,528,676)
17-495-034-5094-001	On-Bonded Teachers' Pension and Annuity Fund - Post Retirement Medical	26,270,559	07/01/2016	06/30/2017			26,270,559							(26,270,559)
17-495-034-5094-004	On-Bonded Teachers' Pension & Annuity Fund - Non-contributory Insurance	73,972	07/01/2016	06/30/2017			73,972							(73,972)
Total General Fund					(73,807,684)		818,097,151		(823,213,478)				(5,188,732)	(823,213,478)
Non-Public Services														
Chapter 192: Auxiliary Services														
Compensatory Ed FY 17		701,411	07/01/2016	06/30/2017			701,411	(586,914)				\$ 114,497		(586,914)
Compensatory Ed FY 16		867,964	07/01/2015	06/30/2016	\$ 339,192		124,236	(83,667)			\$ (339,192)			(83,667)
English as a Second Language FY 17		124,236	07/01/2016	06/30/2017										
English as a Second Language FY 16		125,698	07/01/2015	06/30/2016	40,984									
Home Instruction FY 17		3,876	07/01/2016	06/30/2017										
Home Instruction FY 16		10,475	07/01/2015	06/30/2016	(3,289)									
Chapter 193: Handicapped Services														
Supplemental Instruction FY17		85,532	07/01/2016	06/30/2017			85,532	(61,981)						(61,981)
Supplemental Instruction FY16		112,402	07/01/2015	06/30/2016	24,585		139,011	(83,202)						(83,202)
Examination & Classification FY 17		139,011	07/01/2016	06/30/2017										
Examination & Classification FY 16		157,462	07/01/2015	06/30/2016	48,533									
Corrective Speech FY 17		45,039	07/01/2016	06/30/2017			45,039	(33,511)						(33,511)
Corrective Speech FY 16		49,216	07/01/2015	06/30/2016	22,157									
Nursing Services FY 17		194,490	07/01/2016	06/30/2017			194,490	(175,041)						(175,041)
Nursing Services FY 16		211,914	07/01/2015	06/30/2016	19,710									
Non-public Textbooks Aid FY17		123,234	07/01/2016	06/30/2017			123,234	(85,538)						(85,538)
Non-public Textbooks Aid FY16		138,866	07/01/2015	06/30/2016	30,081									
Non-public Technology Aid FY 17		38,682	07/01/2016	06/30/2017			38,682	(45,829)						(45,829)
Non-public Technology Aid FY 16		56,260	07/01/2015	06/30/2016	23,559									
Non-public Security Aid FY 17		108,030	07/01/2016	06/30/2017			108,030	(90,321)						(90,321)
Non-public Security Aid FY 16		56,260	07/01/2015	06/30/2016	14,145									

See accompanying notes to schedules of expenditures of federal awards and state financial assistance.

Newark Public Schools

Schedule of Expenditures of State Financial Assistance

Year ended June 30, 2017

State Grant Account #	State Grant Account #	Award Amount	Grant Period From To	Grant Period From To	Due to Grantee	Adjustments/ Carryover	Cash Received	Budgetary Expenditures	Transfer to General Fund	Repayment		Balance at June 30, 2017		Cumulative Total Expenditures
										(Accounts Receivable)	Unearned Revenue	(Accounts Receivable)	Unearned Revenue	
17-495-034-5120-086	17-495-034-5120-086	\$ 86,704,261	07/01/2016	06/30/2017	\$ 8,772,910	\$ 8,279,840	\$ 78,033,835	\$ (93,453,563)	\$ (2,500,000)	\$ (10,317)	\$ 30,038	\$ (8,670,495)	\$ (93,453,563)	
16-495-034-5120-086	16-495-034-5120-086	87,779,103	07/01/2015	06/30/2016	(7,671,211)	8,772,910					5,674,058			
	Net Available	673,851	Indefinite								673,851			
16-T004-C02	16-T004-C02	250,000	02/01/2016	08/31/2017	(73,449)	191,254	(128,122)						(128,122)	
15-EP04-110	15-EP04-110	249,500	07/01/2014	06/30/2015							13,013			
	Total Special Revenue Fund				(8,849,648)	1,608,350	88,580,993	(94,821,565)	(2,500,000)	(14,133)	6,322,966	(6,670,495)	(94,817,687)	
	Capital Projects Fund													
	Schools Development Authority	28,107,295	07/01/2008	completion	(7,606,696)	94,380	9,282,553	(1,073,593)			931,475	(230,631)	(7,102,897)	
	Schools Development Authority	828,785,648	07/01/2008	completion			19,332,541	(19,332,541)					(805,406,110)	
	Total Capital Projects Fund				(7,606,696)	98,580	28,615,094	(20,406,134)			931,475	(230,631)	(832,209,027)	
	Enterprise Fund													
	National School Lunch Program (State Share)	248,451	07/01/2016	06/30/2017			180,223	(248,451)				(68,228)	(248,451)	
	National School Lunch Program (State Share)	238,365	07/01/2015	06/30/2016	(32,371)	32,371						(68,228)	(248,451)	
	Total Enterprise Fund						212,594	(248,451)						
	Total Expenditures of State Financial Assistance				(90,296,399)	14,130,723	935,503,837	(938,689,628)	(2,500,000)	(5,501,785)	7,322,435	(82,405,705)	(1,750,786,625)	
	State Financial Assistance Not Subject to Single Audit Determination:													
	Schools Development Authority	828,785,648	07/01/2008	completion			\$ 19,332,541	\$ (19,332,541)					\$ (805,406,110)	
	On-Behalf Teachers' Pension and Annuity Fund	31,528,676	07/01/2016	06/30/2017			31,528,676	(31,528,676)					(31,528,676)	
	On-Behalf Teachers' Pension and Annuity Fund - Post Retirement Medical	26,270,539	07/01/2016	06/30/2017			26,270,539	(26,270,539)					(26,270,539)	
	On-Behalf Teachers' Pension & Annuity Fund - Non-contributory Insurance	73,972	07/01/2016	06/30/2017			73,972	(73,972)					(73,972)	
	Total State Financial Assistance Subject to Single Audit Determination						\$ 88,300,084	\$ (86,483,880)	(2,500,000)	(5,501,785)	7,322,435	(82,405,705)	(887,209,309)	

See accompanying notes to schedules of expenditures of federal awards and state financial assistance.

Newark Public Schools
Notes to Schedules of Expenditures of
Federal Awards and State Financial Assistance
Year Ended June 30, 2017

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 2 CFR 200-*Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* 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, 2017

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 the GAAP basis as follows:

Accounts		Less	
Receivable	Budgetary Basis	Encumbrances	GAAP Basis
Federal	\$ 13,790,905	\$ 2,113,340	\$ 11,677,565
State	14,193	586	13,607

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 \$2,639,926 for the general fund and \$1,619,213 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).

(continued)

Newark Public Schools
Notes to Schedules of Expenditures of
Federal Awards and State Financial Assistance
Year Ended June 30, 2017

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:

	<u>Federal</u>	<u>State</u>	<u>Total</u>
General Fund	\$ 2,831,362	\$ 820,573,552	\$ 823,404,914
Special Revenue Fund	52,417,761	96,871,511	149,289,272
Capital Projects Fund		20,406,134	20,406,134
Food Service Enterprise Fund	21,124,174	248,451	21,372,625
Total financial award revenues	<u>\$ 76,373,297</u>	<u>\$ 938,099,648</u>	<u>\$1,014,472,945</u>

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, 2017 amounted to \$19,332,544.

Newark Public Schools
Notes to Schedules of Expenditures of
Federal Awards and State Financial Assistance
Year Ended June 30, 2017

7. School-wide program Funds

School wide programs are not separate federal programs as defined in the Uniform Guidance; 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	\$ 13,212,038
Title IIA	<u>3,754,747</u>
Total	<u>\$ 16,966,785</u>

8. Indirect Costs

The District did not use the 10% de minimis indirect cost rate.

9. 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 \$20,762,825 for the year ended June 30, 2017.

The post retirement pension, disability insurance and medical benefits received on-behalf of the District for the year ended June 30, 2017 amount to \$57,873,207. 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, 2017

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:

Unmodified

Internal control over financial reporting:

Material weakness(es) identified?

 Yes X No

Significant deficiency(ies) identified?

 Yes X None Reported

Noncompliance material to basic financial statements noted?

 Yes X No

Federal Awards

Dollar threshold used to distinguish between Type A and Type B programs:

\$2,329,535

Auditee qualified as low-risk auditee?

 Yes X No

Type of auditors' report issued on compliance for major federal programs:

Unmodified

Internal control over major federal programs:

Material weakness(es) identified?

 Yes X No

Significant deficiency(ies) identified?

 Yes X None Reported

Are any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?

 Yes X No

Newark Public Schools

Schedule of Findings and Questioned Costs (Continued)

Year ended June 30, 2017

Identification of major federal programs:

CFDA Number(s)	FAIN Number(s)	Name of Federal Program or Cluster
93.600	02CH3093-02-01	Head Start Program
84.367	S367A160029	Title II A
10.558	CC-13-0709	Child and Adult Care Food Program
93.778	1705NJ5MAP	Medicaid Assistance Program
10.553	17171NJ304N1099	National School Breakfast Program (SBP) (CNP Cluster)
10.555	17171NJ304N1099	National School Lunch (NSLP) (CNP Cluster)
10.555	17171NJ304N1099	Food Donation Program (CNP Cluster)
10.555	17171NJ304N1099	After School Snack Program (CNP Cluster)
10.559	17171NJ304NJ099	Summer Food Service Program for Children (CNP Cluster)

Newark Public Schools

Schedule of Findings and Questioned Costs (Continued)

Year ended June 30, 2017

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, 2017

**Part III– Schedule of Federal Awards and State Financial Assistance
Findings and Questioned Costs**

This section identifies the significant deficiencies, material weaknesses, and instances of noncompliance, including questioned costs, related to the audit of major federal and state programs, as required by 2 CFR 200 Section 516(a) and New Jersey Treasury Circular OMB 15-08, respectively.

Federal Award Programs

No compliance or internal control findings noted that are required to be reported in accordance with 2 CFR 200 Section 516(a).

State Assistance Programs

No compliance or internal control findings noted that are required to be reported in accordance with New Jersey Treasury Circular OMB 15-08.

Newark Public Schools

Summary Schedule of Prior Year Audit Findings

Year ended June 30, 2017

2015-001 and 2016-001

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.

Status: Not repeated in the 2017 audit.