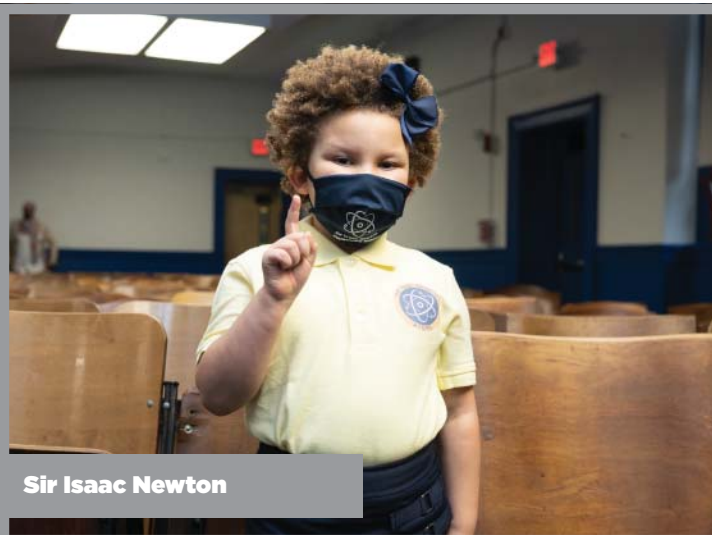




# Comprehensive Annual Financial Report

**Fiscal Year Ended June 30, 2020**



**School District of the  
City of Newark**

**Newark Board of Education  
Newark, New Jersey**

**Comprehensive Annual Financial Report  
For the Year Ended June 30, 2020**

**Prepared by Newark Board of Education  
Business Office  
Ms. Valerie V. Wilson  
School Business Administrator  
Mr. Pablo Canela  
Executive Controller**

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## Introductory Section



Roger León  
Superintendent

# Newark Board of Education

OFFICE OF SCHOOL BUSINESS ADMINISTRATOR  
Valerie V. Wilson, RSBO, QPA • CFO/School Business Administrator

Where Passion Meets Progress

February 4, 2021

Dr. Angelica Allen-McMillan  
Acting Commissioner of Education  
New Jersey Department of Education  
100 Riverview Executive Plaza CN 500  
Trenton, New Jersey 08625-0500

Dear Dr. Angelica Allen-McMillan, School Board Members and Citizens:

The Comprehensive Annual Financial Report of the Newark Board of Education of the City of Newark (District) for the fiscal year ended June 30, 2020, 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, 2020, 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 a 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 US 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 Auditing 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 education services to students with physical and/or mental disabilities. The District has a resident student enrollment of approximately 50,615 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**

<b>Fiscal Year</b>	<b>Student Enrollment*</b>	<b>Percent Change</b>
2020-21	37,066	(.35%)
2019-20	37,197	0.2%
2018-19	37,129	2.00
2017-18	36,401	0.18
2016-17	35,964	(0.21)
2015-16	36,041	0.18
2014-15	35,976	(3.23)

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

FY 2020-21 is the projected average daily enrollments.

**2. Economic Condition and Outlook**

**Economic Condition:**

The City of Newark is the largest city in the State of New Jersey, with a population of more than 281,000. It serves as the county seat for Essex, with County, State, and Federal Courts attracting a large number of law firms to the central business district.

Newark's major industries include insurance, air transportation, communications, health care, and higher education. It is home to Port Newark, the largest port on the East Coast and the third-largest port in the country.

Additionally, Newark 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 company, Public Service Electric, and Gas. Newark is the site of the Rutgers New Jersey Medical School, the New Jersey Institute of Technology, the Newark campus of Rutgers University, Seton Hall Law School, Berkley

College, and Essex County College. Spanning over 320 acres, these five colleges serve a population of approximately 50,000 students and faculty.

**Economic Outlook:**

Currently, the economic outlook for Newark is uncertain due to the COVID-19 pandemic. The pandemic has had a devastating impact on the local economy, especially small businesses and the residents. Even under the current conditions of this pandemic, the leadership in Newark continues to stay committed to the local economy.

On December 8, 2020, Governor Phil Murphy, along with Mayor Ras J. Baraka, announced a five year \$190M renovation of Newark's Penn Station. Penn Station first opened in 1935 and is the seventh-largest transportation hub in the nation. It serves more than 50,000 transit commuters daily and is a major gateway for commerce, employment, and economic development.

Newark officials recently announced the "Making Housing Homes: A Housing First Initiative," designed to create transitional, permanent, and supportive housing, to end homelessness in Newark. The initiative will begin with the creation of 300 units. Each proposal will have the opportunity to use up to 10 parcels of vacant city-owned land at \$2/Sq—Ft. from the Department of Economic and Housing Development (EHD). In addition, \$2.0M of capital/gap financing for construction, not to exceed \$500K per partner and no greater than \$50K per unit from EHD.

**Age of School Buildings:**

The average age of our buildings is 82.46 years old. We have incorporated a list of our buildings that show the year they were built.

<b>Building Name</b>	<b>Year Built</b>
* Alexander Street School	1896
* Bragaw Avenue	1928
* 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	1905
Bard Early College / Camden Middle	1973
Barringer High School	1897
Belmont Runyon	2004
Benjamin Franklin	1889
Boylan Street	1929
Branch Brook/ECC North	1924
Bruce Street / George Washington Carver	1979

Continuation of CAFR Report- 2019-2020

Camden Street	1968
Central High	2008
Chancellor Avenue	1930
Cleveland	1912
Dr. E. Alma Flagg	1984
Dr. William H. Horton	1894
Eagle Academy	1932
Early CC Central / Samuel L. Berliner	1972
Early CC North / Gladys Hillman-Jones	1911
Early CC South / Chancellor Avenue Annex	1959
Early CC West / Old Speedway	1916
East Side High	1911
Elliott Street	2015
Fourteenth Avenue	1906
Harold Wilson	1983
Harriet Tubman	1888
Hawkins Street	1887
Hawthorne Avenue	1908
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
First Avenue	2007
New Jersey Regional Day	1984
Sir Isaac Newton Street School	1866
Salome Urena (Formerly North 10 <sup>th</sup> Street Elem)	1964
Oliver Street	2016
Park Elementary	2009
Peshine Academy	1911
Quitman Street	1963
Rafael Hernandez	1995
Ridge Street	1924
Roberto Clemente	1884
Science Park High	2006
South Street	2018
South Seventeenth Street	1911
East Ward Elementary (Formerly South Street)	1869

Speedway	2010
Sussex Avenue	1900
Technology High	1912
Thirteenth Avenue	1971
University High	1956
West Side Campus	1926
Wilson Avenue	1881
* = Charter	

### 3. Teaching & Learning:

Ensuring students' academic proficiency and wellness are interrelated goals that the Office of Teaching and Learning recognizes as our core mission. Our actions reinforce the goal that NPS students are on track to graduate high school with the requisite experiences, knowledge, and skills to thrive in college, careers, and life.

NPS continues to implement the *New Jersey Student Learning Standards* (NJSLS) and does so now with leaders in 12 academic offices. Their vision and drive have helped to restructure the Office of Teaching and Learning during SY 2019-2020. Highlights from the last year include the successful audit by the NJDOE of state monitoring (NJQSAC). On all measures, including the onsite evaluation of Instruction and Programs, saw the District successful.

During this school year, 117 new curriculum documents were written and approved by the Newark Board of Education. One highlight of that work was the new integrated language arts and social studies curricular units that focus on civics, history, geography, and economics, as well as English Language Arts. These K-5 units of study embed the Amistad curriculum and are currently being reviewed by a committee of city residents. Ensuring transparency in all of our work is a central tenet and we are confident that the community response will help us to improve our initial work.

The directors from the offices within Teaching and Learning developed a common unit plan and lesson plan format that was used to develop all new curricula. Central to that work was the inclusion of learning intentions, success criteria, daily instructional tasks (with feedback methods). At the unit level, the inclusion of SEL objectives and culturally responsive and sustaining pedagogical practices were included. These facets have helped us to achieve greater teacher clarity (Hattie, 2009) and increased student learning.

We have continued our focus on preventing reading difficulties with a revision of the phonics curriculum for grades K-2, and given the increased need for support because of COVID 19, we also added a phonics Boot camp for grades K-2 and a mathematics Boot camp for grades 2-5.

The District also introduced new benchmark assessments by the NWEA (MAP Growth) in reading, language arts, mathematics, and Science for students in grades K-11. MAP Growth is a Benchmark test administered 3 x a year. Within 24 hours, essential information about what every student knows and is ready to learn is available. These assessments allow for a more comprehensive and reliable system of assessment. Further, these measures provide a predictability report for the NJSLA, SAT, and ACT.

At the secondary level, we provided opportunities for more AP teachers to take online seminars this past summer and introduced this fall across 8 of our high schools' Pre-AP courses in ninth grade for World History, English I, Algebra I, Biology, and the arts.

As the Office of Teaching and Learning heads into 2021, we have been busy deepening our knowledge through the consumption and development of key research pertaining to gifted and talented education, the professional development school, K-12 research as an embedded curriculum across all disciplines, and middle school education. Through our partnership with the Joseph C. Cornwall Center for Metropolitan Studies at Rutgers-Newark, we have been reading, studying, and presenting on these topics to all teacher-coaches, supervisors, directors, special assistants, and Assistant Superintendent who comprise the Office of Teaching and Learning. Additionally, we have engaged with the Center for talented Youth at Johns Hopkins as we seek to learn more about exemplary practices in gifted education.

### **English Language Arts:**

Improving the design, content, and pedagogical practices represents the central goals of the Office of English Language Arts. K-5 integrated units of study that privilege geography, economics, civics, history, literature, and writing were developed during the spring and summer, 2020. These new units serve as a primary way to introduce students to the Amistad history. Children now learn about the geography, countries, and cultural aspects of Africa in first grade. They revisit this learning in fourth grade when they study medieval African kingdoms. Across all the grades, children learn about the enslavement of Africans, African Americans, and indigenous peoples and the resistance these people practiced as they sought their freedom during enslavement and post-Reconstruction. All of the units include explicit learning intentions, methods for students to be successful, and daily tasks that help students and teachers know how well students have learned. There are key power standards embedded in all units with an emphasis on vocabulary, writing in response to the text, comprehension, and the development of explicit disciplinary knowledge.

A collection of new literature units for grade 5-8 have been developed as well. These, too, include learning intentions, success criteria, daily instructional tasks, and feedback methods. New secondary units are being developed in fall 2020 and will continue in development across this current school year. All of these new literature units provide opportunities for students to read and engage with culturally relevant texts that affirm their backgrounds, identities, histories, and cultures as assets for teaching and learning.

Building foundational skills continue to be an important aspect of the work by the Office of English Language Arts. To that end, a new K-2 phonics curriculum was created. These daily lesson plans include two quick assessments so that at the mid-point of a lesson, a teacher is able to identify who is demonstrating mastery and who is not. This mid-point assessment allows the teacher to group students for practice work at centers and provides direct instruction to those children who did not demonstrate mastery. At the end of each lesson, there is a very brief assessment that allows teachers to update their plans for the next day and to ensure students who did not demonstrate achievement are supported. All units of study are aligned to the New Jersey Student Learning Standards.

A primary responsibility of the four supervisors and teacher coach is to support the learning of the 41 ELA coaches in K-8 school and the 15 department chairpersons (DCs) at the secondary level. The team works with coaches and DCs through onsite PLCs, co-observation of instruction, and monthly professional development. There is an explicit focus on supporting school leaders in the effective

development of Professional Learning Communities (PLCs) through research and evidence-based strategies that use data to improve instruction.

The Office of English Language Arts continues to value culturally responsive teaching and recognizes the positive effects on student learning to elevate the capacity of students who have traditionally been marginalized in education. The Culturally Responsive-Sustaining framework helps educators create student-centered learning environments that affirm racial, linguistic and cultural identities; prepare students for rigor and independent learning; develop students' abilities to connect across lines of difference; elevate historically marginalized voices; and empower students as agents of social change (*New York State Education Department, 2019*). As we continue equity work in our schools, we have renewed our partnership with the National Urban Alliance, a non-profit organization developed to provide standard-aligned strategies, culturally responsive teaching practices, and organizational guidance to accelerate student achievement.

### **Mathematics:**

High quality, engaging mathematics instruction is critical to build students as flexible, resourceful problem solvers. To that end, the Office of Mathematics focused on instruction and curricula to develop teachers in their instructional practice to think and ultimately teach differently. Through a robust array of professional development opportunities for teachers, math coaches, and school leaders, educators at all levels are equipped with the knowledge and strategies to lead this change process.

Monthly professional development sessions were offered for school-level support (math coaches) and building leadership (mathematics department chairpersons and principals). These sessions focused on understanding students' thinking, developing and coaching teachers, and building students' representations of mathematics. In addition, the Office of Mathematics offered weekly, one-hour sessions for classroom teachers. These sessions focused on unit overviews from curriculum guides with emphases on students' conceptual understanding and resources for student engagement. Sessions are divided into two parts: first, the Summaries of Key Learnings are reviewed and, second, teachers and coaches have an opportunity to engage in a question-and-answer session.

The Office of Mathematics has formed a partnership with Rutgers University-Newark and is engaging in a project that raises students' mathematical enjoyment and performance. This project—Teaching for Conceptual Understanding of Mathematics in Grades 3 and 4 (TCM3-4)—is a two-year effort to support the professional learning about foundational mathematical literacies for grades 3 and 4. Ten coaches were chosen alongside 45 teachers of grades 2, 3, and 4. TCM3-4 builds coaches' capacity to enhance teachers' knowledge about four mathematics content modules, each aligned with the curriculum of the Newark Board of Education and the New Jersey Student Learning Standards (NJSLs). The content modules include topics such as multiplication and division of whole numbers, fractions, comparing fractions, identifying equivalent fractions, proportional reasoning, as well as adding and subtracting fractions. In each module, participants will engage cross-cutting pedagogical processes such as the Mathematical Practices of the NJSLs, the 4A-Instructional Model (Powell, 2018), as well as visual and tangible manipulative tools such as Cuisenaire rods. For each content module, the participant will create related sequences of tasks for lessons and instructional YouTube videos to implement in a project practicum with 3rd- and 4th-grade students. These practicum sessions occur in afterschool programs. During the practicum, after receiving constructive feedback, participants will revise their mathematical tasks and videos. These revised materials will subsequently be available for use by participants and their

colleagues in future settings of professional enhancement and classroom instruction in remote or face-to-face learning formats.

The Office of Mathematics has formed a partnership with EF+ Math. This 5-year partnership (grades 3 through 8) funded by the New Schools Venture Fund aims to improve student outcomes in mathematics by targeting students' executive functions, which include attention, memory, and thought management. This design funds educators, researchers, and developers to work side by side to co-design bold approaches for mathematics learning that build executive function skills using conceptual understanding and complex problem-solving.

Mathematics is a platform upon which many other academic pursuits depend; therefore, the design of curricula and the mathematics program is critical. Our mathematics curriculum documents guide both the implementation of the National Council of Teachers of Mathematics Standards and the New Jersey Student Learning Standards in Mathematics. This redesign process included grades 6-8, Pre-Calculus, Calculus, and Probability and Statistics in the summer of 2020. These grade levels were chosen in order to backward design the entire PreK-12 system in mathematics.

In grades 6-8, students' understanding of foundational algebraic and geometric concepts is developed through extended experience overall three years and across a broad range of mathematics content, including statistics, numbers, and measurement. In algebra, the focus is on proficiency in recognizing and working effectively with linear relationships and their corresponding representations in tables, graphs, and equations; such proficiency includes competence in solving linear equations. Students can develop the desired algebraic facility through problems and contexts that involve linear and nonlinear relationships. Moreover, through topics such as the Pythagorean Theorem, they see just how algebra and geometry as interconnected with each other and with other content areas in the curriculum.

Pre-Calculus extends previous studies of algebra, geometry, and mathematical functions into a preparatory course for Calculus. The course focuses on the mastery of critical thinking skills and exposure to new skills necessary for success in subsequent math courses. Throughout the course, Common Core standards are taught and reinforced as the student learns how to apply the concepts in real-life situations. Topics include fundamental concepts of Algebra, functions, and graphs, polynomial and rational functions, exponential and logarithmic functions, trigonometric functions, analytic trigonometry, conic sections, and an introduction to Calculus. The course curriculum has included technological integration, which will provide increased opportunities to provide students with interactive and engaging activities that will assist in the acquisition of deeper conceptual understanding.

The Calculus curriculum encompasses four areas: algebraic processes, functions and analytic geometry, differential calculus, and integral calculus. The initial unit is provided to students as an extension of their prior algebraic experience, thereby facilitating the transition into subsequent units. Students are expected to represent physical situations in graphical, numerical, and analytical forms. They use modeling, technology, and pencil-and-paper methods to solve a variety of problems, including the rate of change, optimization, the area between curves, and volumes of solids.

The AP Statistics and Statistics & Probability courses both introduce students to the major concepts and tools for collecting, organizing, analyzing, presenting, and drawing conclusions from data. Statistics lies at the heart of the type of quantitative reasoning necessary for making important advances in the sciences, such as medicine and psychology, and for making important decisions in business and public policy. There are four themes in the content and skills addressed in these courses: Exploring Data,

Sampling and Experimentation, Probability and Simulation, and Statistical Inference. In both courses, students use investigations, problem-solving, technology, and writing as they build conceptual understanding. The AP course is equivalent to a one-semester, introductory, non-calculus-based college course in statistics. It is paced so that prescribed content and skills are addressed thoroughly in time for the AP Exam and is recommended for students who have demonstrated significant mathematical maturity and quantitative reasoning ability. Statistics & Probability addresses the same four themes over the course of the full year, with some of the topics found in the AP course removed in favor of more work on practical applications. Both courses are excellent options for secondary school students who have successfully completed Algebra II. Students planning to concentrate in business, medicine, the sciences, public policy, sociology, or psychology for example, will benefit greatly from taking one of these courses in high school.

Over the next two years, curricula for K-5, Algebra 1, Geometry, and Algebra 2 will be rewritten. Curricula for electives in mathematics will also be developed, including Linear Algebra, Discrete Mathematics, and Math Applications and Problem Solving.

### **Science:**

The Office of Science has continued its efforts to realize the vision for science education set forth in *A Framework for K-12 Science Education* and the *New Jersey Student Learning Standards for Science (NJSLS-S)* through the provision of quality core curricular resources, professional development, and partnerships that center around knowledge-building and students learning Science through authentic and engaging experiences.

In the spring of 2020, the Office of Science facilitated a high school curricular resource review that resulted in the adoption of a new, standards-aligned resource for biology (*Inspire Biology*), chemistry (*Inspire Chemistry*), and physics (*Inspire Physics*). Subsequently, curriculum in biology, chemistry, and physics was re-written in the summer of 2020. These curricula were designed to incorporate specific daily instructional tasks, all aligned to targeted learning intentions and success criteria. Resource-specific professional development was provided for all teachers of these content areas in the summer of 2020, in addition to the fall of 2020. Major investments to high school laboratories were made in the fall of 2020 to support their implementation of the standards, in addition to ensuring that students have access to high quality materials necessary for experiential learning

The District just completed year three (3) of implementation of Investigating and Questioning our World Through Science and Technology (IQWST) for grades six (6) through eight (8). Curricula for grades six and seven were re-written in the summer of 2020.

Newark's K-5 science program, Inspire Science, has been implemented for the past two (2) years. Curricula for grades three, four, and five were re-written in the summer of 2020.

The introduction of MAP testing in Science to students in grades 4-11 will allow teachers and administrators to identify gaps in students' learning and differentiate instruction based on each student's starting point in the goal areas of Life Science, Physical Science, and Earth and Space Science.

Mystery Science and Discovery Education serve as supplemental resources and have become particularly helpful in navigating remote teaching and learning. Teachers have access to engaging videos, relevant readings, and modified lab experiences via these resources.



In addition to major advancements in curriculum, strategic partnerships continue to further advance the vision for science education within the Newark Board of Education. Specifically:

- *Students2Science*. In 2016, this brought the launch of this new partnership that puts students at the center of scientific learning and in the role of young scientists. Through virtual lab sessions (5-12) and in-person visits (8-12) to a state-of-the-art lab facility at the Newark Board of Education, 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.
- *Yogi Berra Museum and Learning Center*. In SY 2020-2021, all fourth graders in the District will have had a virtual learning experience on the intersection of physics and sports.

### **Social Studies:**

Through a curriculum grounded in inquired-based education as outlined by the National Council of Social Studies, we are developing students to be critically thinking, active, global citizens.

In grades K-5, we have created culturally relevant interdisciplinary ELA and Social Studies units of study. Through these units, we are developing the core skills and begin the systematic weaving of the disciplines of the social sciences that form the historical narrative. In these units of study, students are engaging economic concepts, discussing civic obligation and participation, exploring geography as a factor for human movement, and tackling hard history.

In grades 6-12, we are creating a new curriculum grounded in the theoretical framework of agency, as evident in the legislative journey and passing of the Amistad statute. Our vision approaches the engagement of the historical narrative from the lens of active, relevant, all-people are present design.

To support our goal of developing critically thinking, active, global citizens, we are sourcing robust resources and partnerships with expansive capabilities. We are entering textbook adoption discussion with HMH for the products that best align with our vision. A partnership with Newsela Social Studies will allow us to tailor supporting, current, and relevant content for teacher facilitation of learning. The New York Federal Reserve Education Outreach Program is eager to assist in providing support for the internal-led rewrite of the Economic and Financial Literacy courses. For our high schools, our partnership with Rutgers-Newark is providing engaging, hands-on learning through documentarian training with the *New Immigrant Project*.

In the immediate, robust qualitative data will help us assess the pedagogically landscape. A highly skilled teaching corps is necessary for this groundbreaking transformative approach to social studies education in Newark to occur. Thus, class visits and pointed feedback for teachers and coaching for DCs, VPs, and principals is necessary.

In the three-year Social Studies Department plan, the development of the first standardized social studies growth assessment will roll out. In partnership with a testing firm, teachers will be provided the training to help write the growth assessments. This training will also benefit in the development of improved in-course summative assessments.

## The Arts:

Inspiring students to discover and achieve their highest creative potential guides the work of the Office of Visual & Performing Arts. After undertaking a comprehensive self-assessment of arts education programs across the District, we are in the final stages of articulating goals for the immediate and long-term development of sustained sequential learning in all art forms. Five major themes evolved as a result of the self-assessment and include: 1) Student Access and Participation, 2) Staff Capacity Building, 3) Curriculum, Instruction, and Assessment, 4) Arts Partnership & Collaboration, and 5) Building & Sustaining Arts Infrastructure. Goals and action steps for the arts have evolved from identified benchmarks resulting from data collected from the arts landscape report and are under review to strategically align with the District's strategic plan, The Next Decade.

With the adoption of the New Jersey Student Learning Standards in Visual & Performing Arts (NJSLs-VPA) and new unit and lesson plan formats in the Office of Teaching and Learning, we have begun the task of mapping and designing new curricula for dance, music, theatre and visual arts for formal adoption and implementation aligned to the new standards. In the process of writing, we are piloting units and lessons developed over the summer for evaluation and feedback, which affords the opportunity to revise and refine products in support of positive student outcomes.

A focus of our curricula work is to view arts education through a lens of developing student creative capacities and the use of artistic practices, so students value and internalize them as dispositions relevant to 21<sup>st</sup>-century preparation for college, career, and life. We are challenging ourselves to question long-standing traditions and approaches to teaching and learning in the arts, which define what is classical in the study of each art form in consideration of cultural biases and relevance for students. All units will facilitate culturally responsive teaching and social-emotional learning as embedded practice.

The Office of Visual & Performing Arts is comprised of a director and one supervisor that support the work of 227 visual and performing arts teachers across 64 elementary and high schools. In building the capacity of arts educators to achieve greater teacher clarity and increase student learning in the arts, the Office of Visual & Performing Arts instituted a Model Teachers for Arts Education professional development program comprised of eight arts educators inclusive of all art forms. This program is a hands-on experience so that NBOE Visual & Performing Arts Educators will be able to refine instructional practice and cultivate skills in adult learning and facilitation. The first cohort of teachers is experimenting with the use of a protocol for professional learning communities to reflect on and deepen classroom practices for better student outcomes. A series of workshops for New to NBOE: Arts Educators was established as a safe space to share best practices and learn from each other as they navigate their first or second year in the District.

District-wide professional development for all arts educators has included the study of SEL competencies to identify strategies that support social and emotional learning integrated with arts learning and art classroom practices. The small art form and grade-level specific breakout groups of arts educators analyze unit plans and collaborate around lesson plans and teaching strategies in preparation for delivery of content to students, as well as feedback for curricula works in progress. Learning intentions and success criteria are consistently written and assessed as part of the unit and lesson plan reviews for teacher and student clarity. Professional development for school-based arts supervisors (VPs and DCs) have focused on understanding the artistic processes and the new NJSLs-VPA, writing student learning goals and SGOs aligned to specific standards and methods for measuring student progress for mastery.

Ongoing supports for arts education through established partnerships have continued during virtual learning. The Recorder Arts for Musical Pathways (RAMP) program, in collaboration with NJPAC, has resulted in music teacher professional development in teaching the recorder for grade 3 students. Our partnership with Save The Music Foundation has entered the fourth year with musical instrument or music technology donations to 7 schools this year to the benefit of students who have received musical instruments for continued practice and learning from home. The Renew the Arts initiative continues to provide a deeper understanding of strengths, weaknesses, challenges, and opportunities at both the school and district level and consider need requests from schools for teacher and student resources via the art office.

### **Office of Student Life:**

The Office of Student Support Services (OSSS) was replaced in SY 2019-2020 with the Office of Student Life. The District understands that numerous factors can contribute to a student becoming at-risk at any level in his or her academic growth and works to monitor and respond to student needs.

In its support of the District's mission to afford the highest level of teaching and learning and build an effective and efficient community of learning and character, the Office of Student Life has a cadre of intervention and referral programs and services readily available, including counseling for students and families. Students exhibiting learning or behavioral problems are assisted through the implementation of early intervention strategies. In an effort to alleviate all issues that could prevent or interfere with success and academic growth, these resources are provided to students and families:

- Bullying Prevention and Suicide Awareness
- Character Education Initiative
- Community Collaborations
- Community Resource Directory Crisis Response Team
- Dream Leader -Peer Leadership Programs
- Mental Health
- Student Assistance and Abuse Prevention

During this school year, The Office of Student Life will work collaboratively with Teaching and Learning offices to infuse social-emotional learning strategies within the existing and newly developed curriculum.

### **Early Childhood:**

The Office of Early Childhood (OEC) meets the needs of children ages three (3) to five (5) in pre-K3 and pre-K4 classrooms across Newark in various settings. The District's preschool program historically serves over 7,000 children in 31 District elementary schools, six (6) District Early Childhood Schools that serve only pre-k, and 56 community-based preschool provider centers. The 2020-2021 enrollment has been impacted by the current pandemic. The District has an annual goal of increasing pre-K enrollment in hopes of eventually attaining 100% participation of three (3)-five (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 focuses on ensuring positive academic and social-emotions outcomes for children. In the school year 2020-2021, the District will continue 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 engage 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:**

Our District embraces and celebrates the uniqueness of over 6,000 English Language Learners (ELLs). Our learners speak more than 25 languages and come from over 55 countries. They bring with them a wealth of knowledge and experience that we seek to identify and cultivate. Our office's mission centers around cultivating the genius of each of our bilingual students while supporting their linguistic and academic growth. Our vision is for all ELLs to graduate prepared for college and career success. This is accomplished by providing access to a rigorous curriculum and an education that embraces their languages, cultures, and diversity.

Our District provides language supports to students through transitional bilingual programs (TBE) and English as a Second Language (ESL) classes. In our TBE classes, students received instruction in English and their native language in order to deepen their content knowledge while learning English. ELLs received a minimum of one period of ESL instruction per day. During ESL instruction, teachers focused on furthering student's English language use. These two program models assisted student's acquisition of English in all language domains: listening, speaking, reading, and writing.

We continued to coordinate our work with that of offices within the Teaching and Learning team to provide aligned support to schools. Our work focused on helping teachers improve instructional practice in order to support student learning and outcomes. We expanded the number of content areas teachers and staff that were trained on sheltered instruction strategies, such as SIOP. We maintained ours afterschool and summer language enrichment programs for our ELL and immigrant students. We also continued to refine our supports for students with limited or interrupted schooling by providing targeted support and teacher training.

Many of our ELL students and families were affected by COVID-19. Students were impacted in academic and social /emotional areas. This required that our office tailor the support we provided to schools and teachers. Our support focused on helping teachers make content accessible and comprehensible to students during remote learning. We also provide a workshop for our ELL parents with suggestions on how to support their child academically, socially, and emotionally at home during this difficult time.

### **Expanded Learning Time:**

The Expanded Learning Time (ELT) program oversees the administration and implementation of a majority of the District's afterschool programs, initiatives, and activities, including the Dr. Marion A. Bolden Student Center. This past year with COVID 19, the ELT provided afterschool and summer

projects for more than 8,500 students. The ELT offered K-12 students tutoring support, academic and enrichment opportunities, including STEM, programming, arts, chess, writing, and physical activities, as well as character development for students.

In Summer 2020, Summer Plus was a blend of academic and enrichment activities and programs offered virtually for more than 1,200 students. All of our rising 1<sup>st</sup> grade through 8<sup>th</sup>-grade students received learning at-home kits that included notebooks markers, rulers, compass, scissors, glue sticks, jump ropes, magnifying glass, and other learning tools. Until March 2020, The Bolden Student Center provided a space and place for high school students to learn, socialize, and plan for future endeavors. Even as we transitioned to virtual learning, learning experiences for high school students still occurred through our partners., such as art workshops, STEM and college, and career awareness, Sounds of Tomorrow, and STRIVE Inc. ELT continues to manage a 21<sup>st</sup> Century Community Learning Center Grant from the Department of Education for 160 students in 7<sup>th</sup>-10<sup>th</sup> grades at four schools. All students participating in the ELT programs receive a meal and snack from the Child and Adult Food Care Program. These important services were continued throughout 2020.

### **Instructional Technology:**

The Newark Board of Education continues to invest in both educational technologies for the classroom and teacher professional development. During the last several years has focused on providing regular opportunities for Kindergarten to 12<sup>th</sup>-grade students to learn computational thinking and programming through structured computer science classes and lessons. All District high schools offer Computer Science courses aligned to the *New Jersey Student Learning Standards for Computer Science and Design Thinking*.

From an instructional perspective, the Board continues to invest in instructional platforms that align with our curriculum and provide students with authentic experiences using technology. We have placed emphasis on reviewing our instructional platforms and their usage to ensure we support the ones that directly impact student learning while removing platforms that do not align with instructional goals. Professional development opportunities focusing on how to use the platforms with specific instructional strategies remain a primary focus. This development has been done through virtual sessions and online recorded professional development, with all educators having access to a library of sessions to assist them as needed. A cohort of middle school Computer Science teachers will also receive professional development through Liberty Science Center to enhance their knowledge and expand their skills in Computer Science education.

Students are offered extra-curricular opportunities to engage with technology and computer science through the Board's robotics program as well as through collaboration with *Girls Who Code*. In 2020-2021 participation in the FIRST Robotics League impacted more than 600 students throughout the District. This year that works will continue virtually. The Newark Board of Education is one of twelve recipients of the *FIRST STEM Equity Grant*, which provided funding for two additional high school robotics teams in the District as part of continued growth in this area. Also returning for the 2020-2021 school year are school-based clubs with Girls Who Code. These clubs have focused on increasing the number of students in underserved populations being exposed to computer science in a meaningful and hands-on program.

#### **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 canceled 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 2019 Comprehensive Annual Financial Report (CAFR). This was the **fifteenth** 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 2020 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 2019/2020 certificate.

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

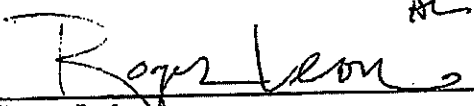
## 8. Other Information

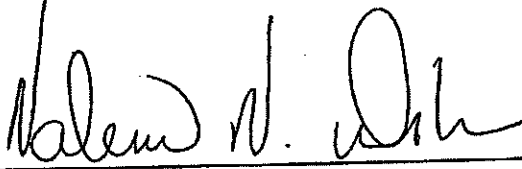
**Independent Audit:** State statutes require an annual audit by independent certified public accountants or registered municipal accountants. The accounting firm of Wiss & Company, LLP was appointed by the District. In addition to meeting the requirements set forth in state statutes, the audit also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

The District would like to thank and acknowledge the members of the School Board and District staff for their hard work and dedication in providing quality education, setting high academic standards, high expectations, and equal access to programs that provide and motivate a variety of interests and abilities for every student based on his or her needs. The District would also like to thank the students, parents, and Newark Community for their continued support and belief that we will improve the quality of education for every child in every school throughout the entire District.

Respectfully submitted,

  
\_\_\_\_\_  
Roger León  
Superintendent

  
\_\_\_\_\_  
Valerie V. Wilson  
School Business Administrator

Newark Board of Education  
Newark, New Jersey

Roster of Officials

June 30, 2020

**Members of the Board of Education**

**Term Expires**

Ms. Josephine Garcia, President	2023
Ms. Dawn Haynes, Vice President	2021
Ms. Shayvonne Anderson	2022
Mr. Hasani K. Council	2023
Ms. Yambeli Gomez	2021
Ms. Flohisha Hill	2023
Ms. A'Dorian Murray-Thomas	2022
Ms. Asia J. Norton	2021
Mr. Tave Padilla	2022
Ms. Kimberly Gonzalez, Student Representative	2022

**Other Officials**

Mr. Roger León, District Superintendent  
Ms. Valerie V. Wilson, Chief Financial Officer/School Business Administrator  
Ms. Brenda Liss, General Counsel  
Mr. Evan S. Gillingham, Treasurer of School Moneys



Newark Board of Education  
Newark, New Jersey

Consultants, Independent Auditors and Advisors

**Architects**

Various- List on file in Office of Design and Construction

**Independent Auditor**

Wiss & Company, LLP  
100 Campus Drive, Suite 400 West  
Florham Park, New Jersey 07932

**Attorneys**

Various- List on file in Office of Legal

**Official Depositories**

Santander Bank  
905 Broad Street  
Newark, New Jersey 07102

Banco Popular, FSB  
505 Bloomfield Avenue  
Newark, New Jersey 07107

Bank of America  
1 Gateway Center  
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  
167 Bloomfield Avenue  
Newark, New Jersey 07104

PNC Bank  
80 Park Place  
Newark, New Jersey 07102

TD Bank North  
60 Park Place  
Newark, New Jersey 07102

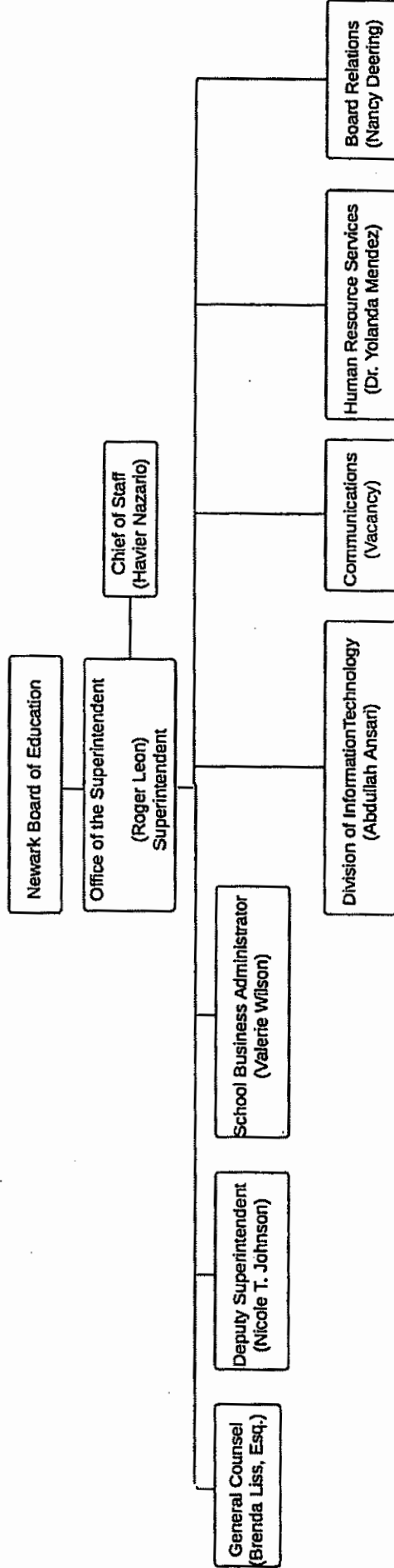
M&T Bank  
60 Park Place, Suite 3  
Newark, New Jersey 07102

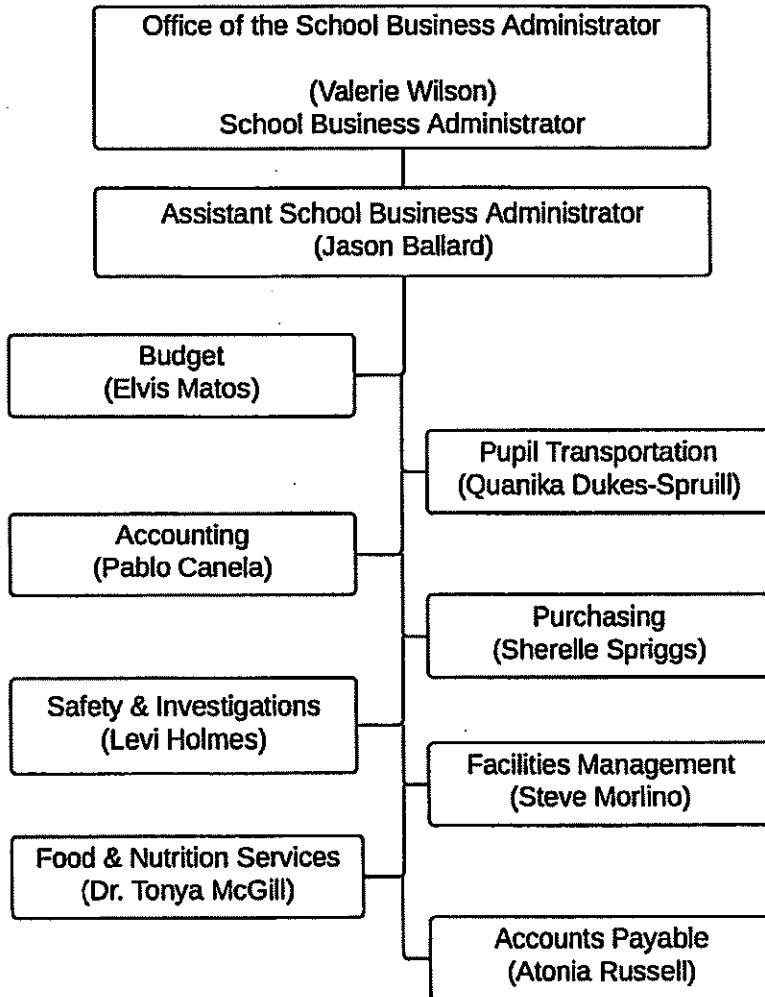


# Newark Board of Education

Roger León, Superintendent

Where Passion Meets Progress







**ASSOCIATION OF  
SCHOOL BUSINESS OFFICIALS  
INTERNATIONAL**

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

**Newark Board of Education**

**for its Comprehensive Annual Financial Report (CAFR)  
for the Fiscal Year Ended June 30, 2019.**

The CAFR meets the criteria established for  
ASBO International's Certificate of Excellence.



A handwritten signature in black ink that reads 'Claire Hertz'. The signature is written in a cursive style with a large, looped 'z' at the end.

**Claire Hertz, SFO  
President**

A handwritten signature in black ink that reads 'David J. Lewis'. The signature is written in a cursive style with a large, looped 'L' at the end.

**David J. Lewis  
Executive Director**

## Financial Section



WISS & COMPANY, LLP  
100 Campus Drive, Suite 400  
Florham Park, NJ 07932  
973.994.9400  
wiss.com

## Independent Auditors' Report

Honorable President and Members  
of the Board  
Newark Board of Education  
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 Board of Education, County of Essex, New Jersey (the "District"), as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

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

### ***Auditors' Responsibility***

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

### *Opinions*

In our opinion, the financial statements referred to 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, 2020, 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 pension contributions-PERS, schedule of the State's proportionate share of the net pension liability associated with the District-TPAF, schedule of the District's proportionate share of the net pension liability-Board of Education Employees' Pension Fund of Essex County, schedule of District contributions-Board of Education Employees' Pension Fund of Essex County, schedule of the State's proportionate share of the net OPEB liability associated with the District and changes in the total OPEB liability and related ratios – Public Employee's Retirement System and Teachers' Pension and Annuity Fund 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*

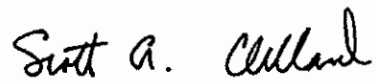
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The accompanying supplementary information such as the combining and individual fund financial statements, school level schedules, long-term debt 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 school based budget schedules, combining and individual fund financial statements, long term debt schedules and the 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 school based budget schedules, combining and individual fund financial statements, long term debt 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 February 4, 2021 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

February 4, 2021  
Florham Park, New Jersey



**Required Supplementary Information**  
**Part I**

**Management's Discussion and Analysis**

Newark Board of Education  
Newark, New Jersey  
Management's Discussion and Analysis  
Year Ended June 30, 2020

As management of the Newark Board of Education ("the 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, 2020. 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 and sick leave).

The government-wide financial statements are included as schedules A-1 and A-2 Schedule A-1 and A-2 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 are included as schedules B-1, B-2 and B-3 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 are included as schedules B-4, B-5 and B-6 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 are presented as schedules B-7 and B-8 of this report.

**Notes to the basic financial statements.** The notes provide additional information that is essential for a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found on pages 46-96 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"), the Board of Education Employee's Pension Fund of Essex County and Other Post Employee Benefits (OPEB) related to PERS and TPAF. Schedules of the District's proportionate share of the PERS net pension liability, contributions made to this program, schedule of the State's proportionate share of the net pension liability related to TPAF, schedule of the District's proportionate share of the net pension liability Board of Education Employee's Pension Fund of Essex County, schedule of the State's proportionate share of the net OPEB liability associated with the District and changes in the total OPEB liability and related ratios – PERS and TP AF are reported as required supplementary information and can be found on pages 99-103 of this report and additional RSI related to the general fund and special revenue fund budgetary comparisons is included on pages 106-124 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 126-347 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 \$314,482,368 at the close of 2020. The following table provides a summary of net position relating to the District's governmental and business-type activities at June 30, 2020 and 2019:

	Governmental Activities		Business-type Activities		Total	
	2020	2019	2020	2019	2020	2019
Current and other assets	\$ 112,534,715	\$ 135,074,678	\$ 5,559,249	\$ 5,351,213	\$ 118,093,964	\$ 140,425,891
Capital assets, net	695,990,758	719,030,023	1,056,449	1,408,331	697,047,207	720,438,354
Total assets	808,525,473	854,104,701	6,615,698	6,759,544	815,141,171	860,864,245
Deferred outflow of resources	54,174,862	65,883,244			54,174,862	65,883,244
Liabilities:						
Other liabilities	132,429,434	127,845,636	1,374,107	1,789,952	133,803,541	129,635,588
Long term liabilities	322,457,138	341,057,500			322,457,138	341,057,500
Total liabilities	454,886,572	468,903,136	1,374,107	1,789,952	456,260,679	470,693,088
Deferred inflow of resources	98,572,986	99,844,906			98,572,986	99,844,906
Net position:						
Net investment in capital assets	678,922,633	706,281,121	1,056,449	1,121,840	679,979,082	707,402,961
Restricted	26,099,162	53,400,859			26,099,162	53,400,859
Unrestricted (deficit)	(395,781,018)	(408,442,077)	4,185,142	3,847,752	(391,595,876)	(404,594,325)
Total net position	\$ 309,240,777	\$ 351,239,903	\$ 5,241,591	\$ 4,969,592	\$ 314,482,368	\$ 356,209,495

The decrease in current and other assets is related to the decrease in cash which was the result of decreased revenues, specifically the decrease to miscellaneous revenue related to the prior year sale of property that was previously transferred to the Newark Housing Authority.

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 and net pension liabilities, which are not offset by any assets.

The decreases in the deferred outflow of resources and long-term liabilities, as well as the decrease in the deferred inflow of resources, is primarily the result of the decrease 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 decrease in restricted net position is due to the District generating less excess surplus in the current year and utilizing more capital reserve funds than were deposited.

**District activities.** The key elements of the District's changes in net position for the years ended June 30, 2020 and 2019 are as follows:

	Changes in Net Position					
	Governmental Activities		Business-type Activities		Total	
	2020	2019	2020	2019	2020	2019
Revenues:						
Program revenues:						
Charges for services	\$ 1,331,031	\$ 2,108,175	\$ 6,230,431	\$ 6,116,329	\$ 7,561,462	\$ 8,224,504
Operating grants and contributions	154,542,421	153,264,800	18,747,665	22,075,233	173,290,086	175,340,033
Capital grants and contributions	914,720	17,559,964			914,720	17,559,964
General revenues:						
Property taxes	135,602,884	132,944,004			135,602,884	132,944,004
Federal and state aid not restricted to a specific purpose	946,944,086	961,819,799			946,944,086	961,819,799
Earnings on investments	1,924,685	3,130,913			1,924,685	3,130,913
Miscellaneous	7,044,778	8,794,072	111,580	171,245	7,156,358	8,965,317
Total revenues	1,248,304,605	1,279,621,727	25,089,676	28,362,807	1,273,394,281	1,307,984,534
Expenses:						
Instructional services	490,262,754	524,370,542			490,262,754	524,370,542
Support services	518,165,671	490,236,156			518,165,671	490,236,156
Special Schools	3,908,901	4,115,563			3,908,901	4,115,563
Charter Schools	273,030,308	253,641,627			273,030,308	253,641,627
Interest on long-term debt	231,097	704,206			231,097	704,206
Business-Type Activities			29,522,677	30,570,631	29,522,677	30,570,631
Total expenses	1,285,598,731	1,273,068,094	29,522,677	30,570,631	1,315,121,408	1,303,638,725
(Decrease) Increase in net position	(37,294,126)	6,553,633	(4,433,001)	(2,207,824)	(41,727,127)	4,345,809
Transfers	(4,705,000)	(2,200,000)	4,705,000	2,200,000	-	-
Change in net position	(41,999,126)	4,353,633	271,999	(7,824)	(41,727,127)	4,345,809
Net position - beginning	351,239,903	346,886,270	4,969,592	4,977,416	356,209,495	351,861,686
Net position - ending	\$ 309,240,777	\$ 351,239,903	\$ 5,241,591	\$ 4,969,592	\$ 314,482,368	\$ 356,209,495

Charges for services decreased approximately \$660,000 or 8.06%, mainly as a result of a slight decrease in revenues in the enterprise fund for regional day school tuition as the District received less students.

Capital grants and contributions decreased approximately \$16.6 million or 94.79%, as a result of the decrease in state revenues based upon current year construction activity related to New Jersey Schools Development Authority projects.

Federal and state aid decreased approximately \$14.9 million or 1.55%, as a result decreased OPEB contributions made by the State on behalf of the District.

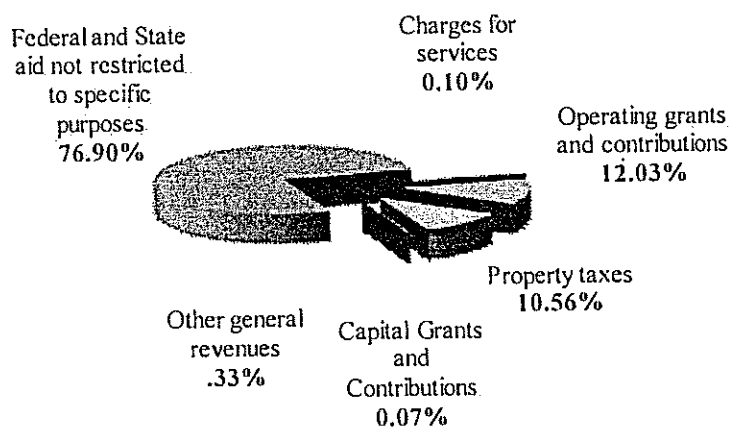
Earnings on investments decreased approximately \$1.2 million or 38.5% as a result of the falling interest rates on their bank accounts with several banks due to market conditions.

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.

### Financial Analysis of the District's Funds

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

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 (\$7,634,406), while the total fund balance is \$17,562,342. P.L. 2003, c.97 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 symmetric, 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 for the current year increased approximately \$4.6 million due to increase in local, state and federal grants, specifically the increases in local Verizon, City of Newark East Side Library, Victoria Foundation, and Supplemental Education Services ASYDP grants, state Preschool Education Aid and Advanced Computer Science grants and federal Title I, Title I SIA and Title I Reallocation aid. Expenditures for the current year increased approximately \$5.8 million mostly due to increased support services offset by decreases in facilities acquisition and construction services and charter school expenses.

*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 \$8,756,225 in the current fiscal year compared to expenditures of \$18,483,671 in the prior year. This is mainly attributable to the decreased construction work partially due to the timing of jobs where the majority of the work was completed in the prior fiscal year as well as the delay in some projects at the end of the current fiscal year due to restrictions from the COVID-19 pandemic.

The following schedule presents a summary of the General Fund and Special Revenue Fund revenues for the fiscal year ended June 30, 2020, 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.

<b>Revenues</b>				
<b>Year Ended June 30, 2020</b>				
<u>Revenue</u>	<u>Amount</u>	<u>Percent of Total</u>	<u>(Decrease) Increase from 2019</u>	<u>Percent of (Decrease) Increase</u>
Local sources	\$ 144,015,072	12.40 %	\$ (3,355,191)	-2.28 %
State sources	1,018,228,046	82.30	39,936,906	4.08
Federal sources	61,279,421	5.30	(1,747,715)	-2.77
Total	<u>\$ 1,223,522,539</u>	<u>100.000 %</u>	<u>\$ 34,834,000</u>	<u>0.03 %</u>



The decrease in revenue from local sources of approximately \$3.4 million is mainly the result of a decrease in miscellaneous revenue due to the District receiving less funds for the sale of buildings from the Housing Authority.

The increase of approximately \$39.9 million of state sources is attributable mainly to increased General State Aid of approximately \$24.7 million, a new award of Emergency Aid of approximately \$3.9 million and an increase in On-behalf TPAF Pension and Medical of approximately \$7.9 million.

The following schedule presents a summary of General Fund and Special Revenue Fund expenditures for the fiscal year ended June 30, 2020 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  
Year Ended June 30, 2020**

<u>Expenditures</u>	<u>Amount</u>	<u>Percent of Total</u>	<u>Increase (Decrease) From 2019</u>	<u>Percent of Increase (Decrease)</u>
Current expenditures:				
Direct Instruction	\$ 278,716,863	22.43 %	\$ 5,345,051	1.96 %
Support Services	684,653,083	55.09	53,553,264	8.49
Special schools	3,011,916	0.24	(265,704)	(8.11)
Charter schools	273,030,308	21.97	19,388,681	7.64
Capital Outlay	244,330	0.02	244,330	100.00
Debt service:				
Principal	2,588,894	0.21	(1,014,254)	(28.15)
Interest	453,148	0.04	(70,422)	(13.45)
<b>Total</b>	<u>\$ 1,242,698,542</u>	<u>100.00%</u>	<u>\$ 77,180,946</u>	<u>6.62 %</u>

The decrease in debt service is the result of decreases in the current year principal and interest payments made pertaining to the energy savings improvement plan leases, as well as principal payments on the other technology equipment capital lease.

The increase in direct instruction is the result of increased salary expenditures due to contractual increases.

The increase in support services is mainly attributable to the \$7.9 million increase in on-behalf TPAF pension and medical expenditures, an approximate increase of \$10.4 million for the purchase of textbooks due to the District purchased new textbooks during the current year, an increase of \$2.3 million in attendance and social work salaries due to an increase in the workforce and the number of individuals employed at the District during fiscal year 19/20, an increase of \$8.1 million in salaries for the required maintenance for school facilities due to the ongoing renovations to the Newark Vocational School in the current year and an increase in the per diem rates contributed to the increase in the maintenance salary and wage increase in the 19/20 school year, an increase of approximately \$17.1 million in custodial services an increase in workforce and the ongoing renovations at Newark Vocational School and an approximate increase of \$11.5 million in unallocated benefits due to an increase in unemployment which occurred with

the COVID-19 pandemic as there were employees who elected to take a leave of absence after the COVID-19 outbreak and the District changing their health benefit contracts to a new policy during the 19/20 fiscal year, resulting in an increase in the health benefits in the current year.

### **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**

- The modified budget for Emergency Aid increased from the original budgeted amounts by approximately \$4.0 million or 100% as a result of the award of the funds subsequent to the start of the fiscal year.

#### **Expenditures**

- The modified budget for Regular Programs – Instruction – Purchased professional-educational services decreased from the original budgeted amounts by approximately \$3.0 million or 32.79% as a result of the funds being reallocated to different account lines in the current year as less educational professional services were actually needed in the 19/20 school year than originally anticipated.
- The modified budget for Improvement of Instruction Services/Instructional staff – salaries of Other Professional Staff – increased from the original budgeted amounts by approximately \$4.8 million or 148% due to an increase in the workforce and the number of individuals employed at the District during the current fiscal year.
- The modified budget for Educational media services/ school library – Supplies and Materials – decreased from the original budgeted amounts by approximately \$2.4 million or 97% due to a transfer to required maintenance for building repairs required to repair the District's facilities. The funds were reallocated and repurposed as necessary during the year.
- The modified budget for Custodial Services – Rental of land, buildings – non-lease purchase decreased from the original budgeted amount by approximately \$2.6 million or 26.5% as a result of funds transferred out of the rental account line and used for buildout of additional floors at one of the District's buildings (765 Broad Street).

- The modified budget for Undistributed Expenditures – Student Transportation Services – Contracted Services (special education)-vendor increased from the original budgeted amounts by approximately \$13.7 million or 100% as the in-district transportation services are no longer provided by the ESC commission.
- The modified budget for Undistributed Expenditures – Student Transportation Services – Contracted Services (Special Education) – ESC decreased from the original budgeted amounts by approximately \$13.8 million or 48.3%. This was due to the in-district transportation services no longer being provided by the Commission.
- The modified budget for Facilities acquisition and construction services – construction services increased from the original budgeted amounts by approximately \$3.4 million or 100.6%, as a result of funds being reallocated for capital repairs and construction services in order to continue renovations on the Newark Vocational School during the current fiscal year. Initially the line was budgeted based on last year's actual construction services, however, more funds were required during the current year.
- The modified budget for Required Maintenance – salaries increased from the original budgeted amounts by approximately \$7.6 million or 56.9%. This was due to the planned renovations to the Newark Vocational School as well as an increase in per diem rates.
- The modified budget for Required Maintenance – general supplies increased from the original budgeted amounts by approximately \$2.1 million or 108.8%. This was due to anticipating needing more supplies to complete the planned renovations to the Newark Vocational School.

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 \$105.4 million.

### Expenditures

- Actual Undistributed Expenditures – Regular Programs – Instruction – Purchased professional-educational services were less than the modified budget by approximately \$3.59 million or 137.4% due to the District not using the purchased professional educational services as originally planned to as the District shifted to remote teaching during the 19/20 school year due to the COVID-19 outbreak, thus

resulting in a decrease in educational services and seminars provided utilized during the year.

- Actual Undistributed Expenditures – Regular Programs – Instruction – General Supplies were less than the modified budget by approximately \$3.11 million or 32.19% as the District used fewer supplies in the 19/20 school year due to the District shifting to remote learning in March of 2020 through the end of the school year because of the COVID-19 outbreak. Therefore, less physical school supplies for regular instruction and learning were needed for approximately 3.5 months of the 19/20 school year.
- Actual Undistributed Expenditures – Instruction – Tuition to county special services and regional day schools were less than the modified budget by approximately \$3.01 million or 101.19% due to less students attending these out of district schools in the current year than originally anticipated. These tuition costs vary from year to year depending on which schools the students are enrolling in based on their specific needs.
- Actual Undistributed Expenditures – Support services – General administration – Communications/telephone were less than the modified budget by approximately \$2.35 million or 79.88% as less communication costs were incurred in the current year than originally anticipated due to the COVID-19 outbreak as the District was remote/virtual for approximately 3.5 months of the 19/20 school year.
- Actual Undistributed Expenditures – Required maintenance for school facilities – Cleaning, repair and maintenance services were less than the modified budget by approximately \$2.93 million or 70.51% as less expenses were incurred in the current year than originally anticipated due to the COVID-19 outbreak as the District was remote/virtual for approximately 3 months of the 19/20 school year.
- Actual Undistributed Expenditures – Unallocated benefits - employee benefits – Worker's compensation were less than the modified budget by approximately \$2.1 million or 29.77% due to a decrease in the insurance premiums as majority of the District was mandated to work from home for approximately 3.5 months of the 19/20 school year due to the COVID-19 outbreak.

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, 2020, the District has capital assets, net of accumulated depreciation, of \$697,047,207, including land, school buildings, machinery, equipment, vehicles and construction in progress noted as follows:

	Governmental Activities		Business-type Activities		Total	
	2020	2019	2020	2019	2020	2019
Non Depreciable:						
Land	\$ 26,452,459	\$ 26,452,459			\$ 26,452,459	\$ 26,452,459
Construction in progress	233,378,058	224,830,255			233,378,058	224,830,255
Depreciable:						
Buildings and building improvements	946,114,561	940,126,839			946,114,561	940,126,839
Machinery, equipment, and vehicles	19,114,473	17,295,949	\$ 6,059,071	\$ 6,064,886	25,173,544	23,360,835
Total capital assets	1,225,059,551	1,208,705,502	6,059,071	6,064,886	1,231,118,622	1,214,770,388
Accumulated Depreciation	(529,068,793)	(489,675,479)	(5,002,622)	(4,943,046)	(534,071,415)	(494,618,525)
Total Capital Assets net of Accumulated Depreciation	\$ 695,990,758	\$ 719,030,023	\$ 1,056,449	\$ 1,121,840	\$ 697,047,207	\$ 720,151,863

Additional detailed information on the Newark Board of Education's 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, 2020 and 2019 are as follows for governmental activities:

	Governmental Activities	
	2020	2019
Capital Lease Obligations	\$ 19,727,452	\$ 22,510,346
Deferred Pension Liability	1,289,875	1,650,414
Compensated absences	40,749,326	37,188,440
Total long-term liabilities	\$ 61,766,653	\$ 61,349,200

The District also has a net pension liability of \$264,901,511 and \$283,850,988 at June 30, 2020 and 2019, respectively.

Additional detailed information on the Newark Board of Education's long-term liabilities can be found in Note 5 to the basic financial statements.

### **Economic Factors and Next Year's Budget**

- The District budgeted \$21,056,284 of its 2020 unassigned fund balance to partially fund the 2020/2021 operations, a decrease of \$36,205,551 from the prior year.
- The tax levy increased to \$138,314,942 for the 2020/21 fiscal year. This was an increase of \$2,712,058 from the 2019/20 levy.
- The District considered the effects of the COVID-19 pandemic, potential state aid reductions, and CARES Act grant funding in preparing the District's 2020-21 fiscal year budget.

All of these factors were considered in preparing the District's budget for the 2020-2021 fiscal year. The reduction and/or stabilization of state aid and the increase in students attending charter schools has caused difficulty in balancing the District's 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 Board of Education'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, 765 Broad 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, 2020.



## Newark Board of Education

## Statement of Net Position

June 30, 2020

	Governmental Activities	Business-type Activities	Total
<b>Assets</b>			
Cash and cash equivalents	\$ 71,477,799	\$ 2,884,165	\$ 74,361,964
Cash held with fiscal agents	1,474,097		1,474,097
Internal balances	195,293	(195,293)	-
Accounts receivable	30,588,522	2,458,553	33,047,075
Inventories	201,111	411,824	612,935
Restricted:			
Cash and cash equivalents	5,509,941		5,509,941
Cash held with fiscal agents	3,087,952		3,087,952
Capital assets, non-depreciable	259,830,517		259,830,517
Capital assets, depreciable, net	436,160,241	1,056,449	437,216,690
<b>Total assets</b>	<u>808,525,473</u>	<u>6,615,698</u>	<u>815,141,171</u>
<b>Deferred Outflow of Resources</b>			
Pension deferrals	54,174,862		54,174,862
<b>Total assets and deferred outflow of resources</b>	<u>862,700,335</u>	<u>6,615,698</u>	<u>869,316,033</u>
<b>Liabilities</b>			
Accounts payable and other liabilities	38,763,868	1,213,360	39,977,228
Accrued liabilities	17,371,578	58,909	17,430,487
Accrued interest payable	262,429		262,429
Intergovernmental payables:			
State	377,318		377,318
Federal	47,970		47,970
Notes payable	25,000,000		25,000,000
Accrued liabilities for insurance claims	31,451,060		31,451,060
Unearned revenue	14,944,185	101,838	15,046,023
Net pension liability	264,901,511		264,901,511
Current portion of long-term obligations	4,211,026		4,211,026
Noncurrent portion of long-term obligations	57,555,627		57,555,627
<b>Total liabilities</b>	<u>454,886,572</u>	<u>1,374,107</u>	<u>456,260,679</u>
<b>Deferred Inflow of Resources</b>			
Pension deferrals	98,572,986		98,572,986
<b>Total liabilities and deferred inflow of resources</b>	<u>553,459,558</u>	<u>1,374,107</u>	<u>554,833,665</u>
<b>Net position</b>			
Net investment in capital assets	678,922,633	1,056,449	679,979,082
Restricted for:			
Capital projects	902,414		902,414
Capital reserve	5,509,941		5,509,941
Excess surplus - current year	2,305,352		2,305,352
Excess surplus - prior year	17,381,455		17,381,455
Unrestricted (deficit)	(395,781,018)	4,185,142	(391,595,876)
<b>Total net position</b>	<u>\$ 309,240,777</u>	<u>\$ 5,241,591</u>	<u>\$ 314,482,368</u>

See accompanying notes to basic financial statements.

Newark Board of Education

Statement of Activities

Year ended June 30, 2020

Functions/Programs	Expenses		Program Revenues		Net (Expense) Revenue and Changes in Net Position		Total
	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities		
<b>Governmental activities</b>							
Instruction	\$ 490,262,754	\$ 1,331,031	\$ 32,562,338	\$ (456,369,385)		\$ (456,369,385)	
Support services:							
Attendance/social work	15,841,814			(15,841,814)		(15,841,814)	
Health services	13,124,497			(13,124,497)		(13,124,497)	
Support services	189,732,102		116,758,029	(72,974,073)		(72,974,073)	
Improvement of instruction	51,097,509			(51,097,509)		(51,097,509)	
Educational media services	1,976,789			(1,976,789)		(1,976,789)	
Instructional staff training	227,039			(227,039)		(227,039)	
General administration	10,687,732			(10,687,732)		(10,687,732)	
School administration	37,231,162			(37,231,162)		(37,231,162)	
Central services	15,469,464			(15,469,464)		(15,469,464)	
Administration information technology	11,216,282			(11,216,282)		(11,216,282)	
Operation and maintenance of plant services	134,620,869		258,465	(133,447,684)		(133,447,684)	
Student transportation	36,940,412			(36,940,412)		(36,940,412)	
Special schools	3,908,901			(3,908,901)		(3,908,901)	
Charter schools	273,030,308		4,963,589	(268,066,719)		(268,066,719)	
Interest on long-term debt	231,097			(231,097)		(231,097)	
Total governmental activities	1,285,598,731	1,331,031	154,542,421	(1,128,810,539)		(1,128,810,539)	
<b>Business-type activities</b>							
Food service	23,670,720	22,895	18,747,665	(4,900,160)		(4,900,160)	
Regional day school	5,851,957	6,207,536		355,579		355,579	
Total business-type activities	29,522,677	6,230,431	18,747,665	(4,544,581)		(4,544,581)	
Total primary government	\$ 1,315,121,408	\$ 7,561,462	\$ 173,290,086	\$ (1,128,810,539)		\$ (1,128,810,539)	
<b>General revenues:</b>							
Property taxes, levied for general purposes				135,602,884		135,602,884	
Federal sources - unrestricted				4,052,447		4,052,447	
State sources - unrestricted				942,891,639		942,891,639	
Interest earnings				1,924,685		1,924,685	
Miscellaneous income				7,044,778	111,580	7,156,358	
Transfers				(4,705,000)	4,705,000		
Total general revenues and transfers				1,086,811,433	4,816,580	1,091,628,013	
Change in net position				(41,999,126)	271,999	(41,727,127)	
Net Position—beginning				351,239,903	4,969,592	356,209,495	
Net Position—ending				309,240,777	5,241,591	314,482,368	

See accompanying notes to basic financial statements.

# Fund Financial Statements

## Governmental Funds

Newark Board of Education  
Governmental Funds

Balance Sheet

June 30, 2020

	Major Funds			Total Governmental Funds
	General Fund	Special Revenue Fund	Capital Projects Fund	
<b>Assets</b>				
Cash and cash equivalents	\$ 37,288,082	\$ 2,246,258	\$ 870,048	\$ 40,404,388
Accounts receivable:				
State	3,481,227	25,909	1,449,087	4,956,223
Federal		7,399,798		7,399,798
Other	668,472		1,991,088	2,659,560
Interfund	19,343,753			19,343,753
Restricted Assets:				
Cash and cash equivalents	5,509,941			5,509,941
Cash held with fiscal agents		1,837,248	1,250,704	3,087,952
<b>Total assets</b>	<b>\$ 66,291,475</b>	<b>\$ 11,509,213</b>	<b>\$ 5,560,927</b>	<b>\$ 83,361,615</b>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities:</b>				
Accounts payable	\$ 19,635,201	\$ 3,712,930	\$ 242,458	\$ 23,590,589
Accrued liabilities	4,066,835	203,206		4,270,041
Notes payable	25,000,000			25,000,000
Intergovernmental payables:				
State		377,318		377,318
Federal		47,970		47,970
Interfunds payable		234,220	3,341,299	3,575,519
Other liabilities	27,097			27,097
Unearned revenue		14,432,951	511,234	14,944,185
<b>Total liabilities</b>	<b>48,729,133</b>	<b>19,008,595</b>	<b>4,094,991</b>	<b>71,832,719</b>
<b>Fund balances:</b>				
Restricted for:				
Excess surplus - current year	2,305,352			2,305,352
Excess surplus - prior year	17,381,455			17,381,455
Capital reserve	5,509,941			5,509,941
Capital projects			1,465,936	1,465,936
Unassigned (deficit)	(7,634,406)	(7,499,382)		(15,133,788)
<b>Total fund balances (deficit)</b>	<b>17,562,342</b>	<b>(7,499,382)</b>	<b>1,465,936</b>	<b>11,528,896</b>
<b>Total liabilities and fund balances</b>	<b>\$ 66,291,475</b>	<b>\$ 11,509,213</b>	<b>\$ 5,560,927</b>	<b>\$ 83,361,615</b>

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

Total fund balances per above \$ 11,528,896

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. The cost of the assets is \$1,225,059,551 and the accumulated depreciation is \$529,068,799. 695,990,758

Deferred pension costs in governmental activities are not financial resources and are therefore not reported in the funds. (44,398,124)

Net pension liability is not due and payable in the current period and therefore is not reported as a liability in the funds. (264,901,511)

Accrued pension contributions for the June 30, 2020 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. (15,145,133)

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. 1,296,510

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. (61,766,653)

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. (262,429)

Net position of governmental activities \$ 309,240,777

See accompanying notes to basic financial statements.

Newark Board of Education  
Governmental Funds

Statement of Revenues, Expenditures and Changes in Fund Balances

Year ended June 30, 2020

	Major Funds			Total Governmental Funds
	General Fund	Special Revenue Fund	Capital Projects Fund	
<b>Revenues:</b>				
<b>Local sources:</b>				
Local tax levy	\$ 135,602,884			\$ 135,602,884
Tuition	1,331,031			1,331,031
Interest on investments	1,828,661		\$ 35,271	1,863,932
Miscellaneous	4,006,782	\$ 1,245,714		5,252,496
<b>Total local sources</b>	<b>142,769,358</b>	<b>1,245,714</b>	<b>35,271</b>	<b>144,050,343</b>
State sources	922,158,313	96,069,733	914,720	1,019,142,766
Federal sources	4,052,447	57,226,974		61,279,421
<b>Total revenues</b>	<b>1,068,980,118</b>	<b>154,542,421</b>	<b>949,991</b>	<b>1,224,472,530</b>
<b>Expenditures:</b>				
<b>Current expenditures:</b>				
Instruction	247,935,335	30,781,528		278,716,863
<b>Support services:</b>				
Instruction	40,054,426			40,054,426
Attendance/social work	11,015,870			11,015,870
Health services	9,225,661			9,225,661
Support services	49,339,478	110,372,619		159,712,097
Improvement of instruction	33,926,263			33,926,263
Educational media services / school library	1,392,872			1,392,872
Instructional staff training	214,659			214,659
General administration	9,067,530			9,067,530
School administration	22,276,008			22,276,008
Central services	11,467,317			11,467,317
Administration information technology	10,173,850			10,173,850
Required maintenance of plant services	33,489,794			33,489,794
Custodial services	65,487,722			65,487,722
Security	14,021,593			14,021,593
Student transportation	34,325,658			34,325,658
Unallocated benefits	123,390,837			123,390,837
On-behalf TPAF pension, medical and disability	82,312,819			82,312,819
Reimbursed TPAF social security contributions	23,098,107			23,098,107
Special schools-current	3,011,916			3,011,916
Charter schools-current	268,338,174	4,692,134		273,030,308
Capital outlay		244,330	8,756,225	9,000,555
<b>Debt service:</b>				
Principal	2,588,894			2,588,894
Interest	453,148			453,148
<b>Total expenditures</b>	<b>1,096,607,931</b>	<b>146,090,611</b>	<b>8,756,225</b>	<b>1,251,454,767</b>
(Deficiency) excess of revenues (under) over expenditures	(27,627,813)	8,451,810	(7,806,234)	(26,982,237)
<b>Other financing sources (uses):</b>				
City of Newark debt issuance			3,098,749	3,098,749
Transfers in	13,868,065	2,981,117		16,849,182
Transfers out	(7,686,117)	(13,847,794)	(20,271)	(21,554,182)
<b>Total other financing sources (uses)</b>	<b>6,181,948</b>	<b>(10,866,677)</b>	<b>3,078,478</b>	<b>(1,606,251)</b>
<b>Net change in fund balance</b>	<b>(21,445,865)</b>	<b>(2,414,867)</b>	<b>(4,727,756)</b>	<b>(28,588,488)</b>
Fund balances, July 1 (deficit)	39,008,207	(5,084,515)	6,193,692	40,117,384
Fund balances, June 30 (deficit)	<b>\$ 17,562,342</b>	<b>\$ (7,499,382)</b>	<b>\$ 1,465,936</b>	<b>\$ 11,528,896</b>

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 Board of Education  
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, 2020

<b>Total net change in fund balances - governmental funds (from B-2)</b>	<b>\$</b>	<b>(28,588,488)</b>
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 and the loss on disposal exceeded capital additions in the period.		
	Depreciation expense	\$ (40,226,902)
	Capital additions	17,216,500
	Loss on disposal of capital assets	<u>(28,863)</u>
		(23,039,265)
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.		2,782,894
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.		565,927
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.		360,539
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		9,452,102
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.		28,051
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).		(3,560,886)
<b>Change in net position of governmental activities (A-2)</b>	<b>\$</b>	<b><u>(41,999,126)</u></b>

See accompanying notes to basic financial statements.

## Proprietary Funds



Newark Board of Education  
Proprietary Funds

Statement of Net Position

June 30, 2020

	Business-Type Activities				Governmental
	Major Enterprise Funds			Totals	Activity
	Food Service	Regional Day School	Futures After School Program		Internal Service Funds
<b>Assets</b>					
Current assets:					
Cash and cash equivalents	\$ 1,015,278	\$ 1,788,653	\$ 80,234	\$ 2,884,165	\$ 31,073,411
Cash held with fiscal agents					1,474,097
Accounts receivable:					
State	62,405			62,405	
Federal	1,524,842			1,524,842	
Other	31,900	839,406		871,306	
Inventories	411,824			411,824	201,111
Total current assets	<u>3,046,249</u>	<u>2,628,059</u>	<u>80,234</u>	<u>5,754,542</u>	<u>32,748,619</u>
Capital assets:					
Machinery and equipment	5,878,767	180,304		6,059,071	
Accumulated depreciation	(4,930,549)	(72,073)		(5,002,622)	
Total capital assets, net	<u>948,218</u>	<u>108,231</u>		<u>1,056,449</u>	
Total assets	<u>3,994,467</u>	<u>2,736,290</u>	<u>80,234</u>	<u>6,810,991</u>	<u>32,748,619</u>
<b>Liabilities</b>					
Current liabilities:					
Accounts payable	1,083,903	129,457		1,213,360	1,049
Accrued liabilities	27,660	31,249		58,909	31,451,060
Interfund payable	195,293			195,293	
Unearned revenue	101,838			101,838	
Total current liabilities	<u>1,408,694</u>	<u>160,706</u>	<u>-</u>	<u>1,569,400</u>	<u>31,452,109</u>
<b>Net Position</b>					
Investment in capital assets	948,218	108,231		1,056,449	
Restricted					533,807
Unrestricted	1,637,555	2,467,353	80,234	4,185,142	762,703
Total net position	<u>\$ 2,585,773</u>	<u>\$ 2,575,584</u>	<u>\$ 80,234</u>	<u>\$ 5,241,591</u>	<u>\$ 1,296,510</u>

See accompanying notes to basic financial statements.

Newark Board of Education  
Proprietary Funds

Statement of Revenues, Expenses and  
Changes in Fund Net Position

Year ended June 30, 2020

	Business-Type Activities			Governmental
	Major Enterprise Funds			Activity
	Food Service	Regional Day School	Futures After School Program	Internal Service Funds
			Totals	
Operating revenues:				
Local sources:				
Daily food sales - non-reimbursable programs	\$ 22,895		\$ 22,895	
Tuition		\$ 6,207,536	6,207,536	
Miscellaneous	102,750	8,830	111,580	
Total local sources	125,645	6,216,366	6,342,011	
Services provided to other funds				\$ 11,142,587
Total operating revenues	125,645	6,216,366	6,342,011	11,142,587
Operating expenses:				
Salaries	8,208,260	3,943,295	12,151,555	1,003,636
Employee benefits	3,396,662	1,358,457	4,755,119	420,168
Purchased professional services	265,441	311,467	576,908	
Other purchased services	272,582		272,582	
Energy		98,894	98,894	
Transportation		38,319	38,319	
Supplies and materials	2,149,365	48,973	2,198,338	101,406
Insurance				9,112,203
Depreciation	175,512	12,393	187,905	
Cost of sales - reimbursable program	9,189,539		9,189,539	
Cost of sales - non-reimbursable program	10,782		10,782	
Construction services		20,484	20,484	
Miscellaneous	2,577	19,675	22,252	
Total operating expenses	23,670,720	5,851,957	29,522,677	10,637,413
Operating (loss) income	(23,545,075)	364,409	(23,180,666)	505,174
Nonoperating revenues:				
State sources:				
State school lunch program	226,082		226,082	
Federal sources:				
Fresh fruit and vegetable program	318,725		318,725	
School breakfast program	4,949,993		4,949,993	
National school lunch program	9,099,191		9,099,191	
After school snack program	132,441		132,441	
Food donation program	1,656,131		1,656,131	
Summer food service program	465,632		465,632	
Summer Food Service Program (COVID-19 Emergency)	1,899,470		1,899,470	
Investment income				60,753
Total nonoperating revenues	18,747,665		18,747,665	60,753
(Loss) income before transfers	(4,797,410)	364,409	(4,433,001)	565,927
Transfer in - board contribution	4,705,000		4,705,000	
Change in net position	(92,410)	364,409	271,999	565,927
Total net position - beginning	2,678,183	2,211,175	\$ 80,234	730,583
Total net position - ending	\$ 2,585,773	\$ 2,575,584	\$ 80,234	\$ 1,296,510

See accompanying notes to basic financial statements.

Newark Board of Education  
Proprietary Funds

## Statement of Cash Flows

Year ended June 30, 2020

	Business-Type Activities			Totals	Governmental
	Major Enterprise Funds				Activity
	Food Service	Regional Day School	Futures After School Program		Internal Service Funds
<b>Cash flows from operating activities:</b>					\$ 11,142,587
Receipts from services provided				\$ 5,726,105	
Receipts from customers	\$ 137,877	\$ 5,588,228		(12,131,570)	(1,003,636)
Payments to employees	(8,207,512)	(3,924,058)		(4,755,119)	(420,168)
Payments for employee benefits	(3,396,662)	(1,358,457)		(13,065,108)	(214,238)
Payments to suppliers	(12,532,992)	(532,116)			(9,377,270)
Payments for insurance				(24,225,692)	127,275
Net cash (used in) provided by operating activities	(23,999,289)	(226,403)			
<b>Cash flows from noncapital financing activities:</b>					
Cash received from state and federal reimbursements	19,297,091			19,297,091	
Cash received from other funds	(1,593,537)		\$ 1,170	(1,592,367)	(521)
Cash received from food donation program	1,731,978			1,731,978	
Cash received from board contribution	4,705,000			4,705,000	
Net cash provided by (used in) noncapital financing activities	24,140,532		1,170	24,141,702	(521)
<b>Cash flows from capital and related financing activity-</b>					
Acquisition of capital assets	(120,275)	(2,239)		(122,514)	
Net cash (used in) capital and related financing activity	(120,275)	(2,239)		(122,514)	
<b>Cash flows from investing activity-</b>					
Cash received from investments					60,753
Net cash provided by investing activity					60,753
Net increase (decrease) in cash and cash equivalents	20,968	(228,642)	1,170	(206,504)	187,507
Cash and cash equivalents, beginning of year	994,310	2,017,295	79,064	3,090,669	30,885,904
Cash and cash equivalents, end of year	\$ 1,015,278	\$ 1,788,653	\$ 80,234	\$ 2,884,165	\$ 31,073,411
<b>Reconciliation of operating (loss) income to net cash</b>					
<b>(used in) provided by operating activities:</b>					
Operating (loss) income	\$ (23,545,075)	\$ 364,409	\$ -	\$ (23,180,666)	\$ 505,174
Adjustments to reconcile operating (loss) income to net cash					
(used in) provided by operating activities:					
Depreciation	175,512	12,393		187,905	
Change in assets and liabilities:					
Decrease (increase) in accounts receivable - other	12,232	(628,138)		(615,906)	
(Increase) in inventory	(125,333)			(125,333)	(66,182)
(Decrease) increase in accounts payable	(517,373)	5,696		(511,677)	(1,252,007)
Increase in accrued liabilities	748	19,237		19,985	940,290
Net cash (used in) provided by operating activities	\$ (23,999,289)	\$ (226,403)	\$ -	\$ (24,225,692)	\$ 127,275

## Non-cash from non capital financing activities

The District received \$1,731,978 of food commodities from the U.S. Department of Agriculture for the year ended June 30, 2020.

See accompanying notes to basic financial statements.

## Fiduciary Funds

Newark Board of Education  
Fiduciary Funds

Statement of Fiduciary Net Position

June 30, 2020

	<u>Unemployment Compensation Trust</u>	<u>Private - Purpose Scholarship Fund</u>	<u>Agency Funds</u>
<b>Assets</b>			
Cash and cash equivalents	\$ 6,564,488	\$ 428,844	\$ 29,310,212
Total assets	<u>6,564,488</u>	<u>428,844</u>	<u>\$ 29,310,212</u>
<b>Liabilities</b>			
Payroll deductions and withholdings payable			\$ 4,146,275
Summer escrow payroll payable			8,597,257
Accounts payable	1,085,519		
Loans payable			15,572,941
Due to student groups			993,739
Total liabilities	<u>1,085,519</u>		<u>\$ 29,310,212</u>
<b>Net Position</b>			
Held in trust for unemployment claims	<u>\$ 5,478,969</u>		
Held in trust for scholarships		<u>\$ 428,844</u>	

*See accompanying notes to basic financial statements.*

Newark Board of Education  
Fiduciary Funds

Statement of Changes in Fiduciary Net Position

Year ended June 30, 2020

	<u>Unemployment Compensation Trust</u>	<u>Private-Purpose Scholarship Fund</u>
<b>Additions</b>		
Contributions:		
Board contributions	\$ 2,207,274	
Employee contributions	734,261	
Total additions	<u>2,941,535</u>	
<b>Deductions</b>		
Unemployment payments	<u>2,792,792</u>	
Total deductions	<u>2,792,792</u>	
Change in net position	148,743	
Net position - beginning of the year	<u>5,330,226</u>	\$ 428,844
Net position - end of the year	<u>\$ 5,478,969</u>	<u>\$ 428,844</u>

*See accompanying notes to basic financial statements.*

# Newark Board of Education

## Notes to the Basic Financial Statements

Year ended June 30, 2020

### **1. Summary of Significant Accounting Policies**

The financial statements of the Newark Board of Education (“the 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 Board of Education, 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 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

Newark Board of Education  
Notes to the Basic Financial Statements  
Year ended June 30, 2020

**1. Summary of Significant Accounting Policies (continued)**

activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

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

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

**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



# Newark Board of Education

## Notes to the Basic Financial Statements

Year ended June 30, 2020

### 1. Summary of Significant Accounting Policies (continued)

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.

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

The District reports the following major proprietary funds:

*Enterprise Funds (Food Service and Regional Day School)* The food service fund accounts for all revenues and expenses pertaining to cafeteria operations. The food service fund is utilized to account for operations that are financed and operated in a manner similar to private business enterprises. The stated intent is that the cost (i.e., expenses including depreciation and indirect costs) of providing goods or services to the students on a continuing basis are financed or recovered primarily through user charges. The Regional Day School fund accounts for all revenues and expenses in the operation of the school similar to a private business enterprise. The District has an additional non-major proprietary fund, the Futures After School Program fund. The Futures After School Program fund accounts for all revenues and expenses in the operation of the school and after-school program, respectively, similar to a private business enterprise. The Futures After School Program is no longer in place at the District as of July 1, 2018.

Newark Board of Education  
Notes to the Basic Financial Statements  
Year ended June 30, 2020

**1. Summary of Significant Accounting Policies (continued)**

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 Board of Education) 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 internal 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.

# Newark Board of Education

## Notes to the Basic Financial Statements

Year ended June 30, 2020

### 1. Summary of Significant Accounting Policies (continued)

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."

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 B-5, 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

Newark Board of Education  
Notes to the Basic Financial Statements  
Year ended June 30, 2020

**1. Summary of Significant Accounting Policies (continued)**

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.

**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 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.

Newark Board of Education  
Notes to the Basic Financial Statements  
Year ended June 30, 2020

**1. Summary of Significant Accounting Policies (continued)**

**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, 2020, the unused Food Donation Program commodities of \$101,838 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 2019-2020 fiscal year were based on rates established by the receiving District. These rates are subject to change when the actual costs have been determined.

**I. Capital Assets**

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

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:

Newark Board of Education

Notes to the Basic Financial Statements

Year ended June 30, 2020

**1. Summary of Significant Accounting Policies (continued)**

	<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.

**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, 2020, the amount earned by these employees but not disbursed was \$8,597,257 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.

# Newark Board of Education

## Notes to the Basic Financial Statements

Year ended June 30, 2020

### 1. Summary of Significant Accounting Policies (continued)

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 and amounted to \$40,749,326 at June 30, 2020. A liability for these amounts is reported in the governmental funds only if they have matured at June 30, 2020, 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.

#### 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.

Newark Board of Education  
Notes to the Basic Financial Statements  
Year ended June 30, 2020

**1. Summary of Significant Accounting Policies (continued)**

- 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.
- 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 \$17,562,342 fund balance in the General Fund, \$25,171,873 of assigned for year-end encumbrances, \$27,828,200 designated for subsequent years expenditures and the unassigned portion of (\$60,634,479) are included in the unassigned deficit of (\$7,634,406), \$5,509,941 has been restricted for capital reserve, \$2,305,352 has been restricted for excess surplus - current year, and \$17,381,455 has been restricted for prior year excess surplus - which has been designated for subsequent year's expenditures.



Newark Board of Education  
Notes to the Basic Financial Statements  
Year ended June 30, 2020

**1. Summary of Significant Accounting Policies (continued)**

The special revenue fund unassigned deficit fund balance in the amount of \$7,499,382 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 balance in the amount of \$1,465,936 is restricted and available for use on capital projects in future years.

**P. Net Position**

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

**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, medical and long-term disability benefits for certified staff members of the New Jersey Teachers Pension and Annuity Fund. Additionally, revenues and expenses related to on-behalf pension and OPEB contributions in the government-wide financial statements have been increased by \$102,987,041 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.

## Newark Board of Education

### Notes to the Basic Financial Statements

Year ended June 30, 2020

#### **1. Summary of Significant Accounting Policies (continued)**

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 the 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.

#### **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, 2020 was \$2,305,352, which will be appropriated in the 2021/22 budget and \$17,381,455 of prior year excess surplus which was appropriated in the 2020/21 budget.

#### **U. GASB Pronouncements**

##### **Recently Issued and Adopted Accounting Principles**

The GASB issued Statement No. 84, *Fiduciary Activities* in January 2017. This Statement establishes standards of accounting and financial reporting for fiduciary activities. The requirements of this Statement are effective for periods beginning after December 15, 2018. Due to the COVID-19 pandemic, the effective date has been postponed by one year. Management has not yet determined the impact of the Statement on the financial statements.

The GASB issued Statement No. 87, *Leases* in June 2017. This Statement establishes standards of accounting and financial reporting for leases by lessees and lessors. The requirements of this Statement are effective for periods beginning after December 15, 2019. Due to the COVID-19

Newark Board of Education  
Notes to the Basic Financial Statements  
Year ended June 30, 2020

**1. Summary of Significant Accounting Policies (continued)**

pandemic, the effective date has been postponed by eighteen months. Management has not yet determined the impact of the Statement on the financial statements.

The GASB issued Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period* in June 2018. This Statement establishes accounting requirements for interest cost incurred before the end of a construction period. The requirements of this Statement are effective for periods beginning after December 15, 2019. Due to the COVID-19 pandemic, the effective date has been postponed by one year. Management has not determined the impact of the Statement on the financial statements.

The GASB issued Statement No. 90, *Majority Equity Interests – an Amendment of GASB Statements No. 14 and No. 61* in August 2018. This Statement modifies previous guidance for reporting a government's majority equity interest in a legally separate organization. This Statement also provides guidance for reporting a component unit if a government acquires a 100 percent equity interest in that component unit. The requirements of this Statement are effective for periods beginning after December 15, 2018. Due to the COVID-19 pandemic, the effective date has been postponed by one year. Management has determined that is Statement did not impact the District's financial statements.

The GASB issued Statement No. 91, *Conduit Debt Obligations* in May 2019. This Statement establishes a single method of reporting conduit debt obligations by issuers to eliminate diversity in practice. The requirements of this Statement are effective for periods beginning after December 15, 2020. Due to the COVID-19 pandemic, the effective date has been postponed by one year. Management has not determined the impact of the Statement on the financial statements.

**V. Subsequent Events**

Management has reviewed and evaluated all events and transactions that occurred between June 30, 2020 through February 4, 2021, the date that the financial statements were available for issuance. The effect of those events and transactions that provide additional pertinent information about conditions that exists at the balance sheet and statement of net position date, have been recognized in the accompanying financial statements. The following occurred subsequent to June 30, 2020. In August 2020 and September 2020, the District entered into four operating leases for rental of land and building space. The leases consist of a three year lease, commencing September 1, 2020, with annual payments ranging from \$688,000 to \$715,795, a five year lease commencing October 1, 2020, with annual payments of \$237,006, a five year lease commencing October 1, 2020, with annual payments of \$205,400 per year and a five year

# Newark Board of Education

## Notes to the Basic Financial Statements

Year ended June 30, 2020

### 1. Summary of Significant Accounting Policies (continued)

lease commencing November 1, 2020, with annual payments ranging from \$470,000 to \$564,000 per year.

As of June 30, 2020, District operations and the ways in which education is provided have been disrupted by the outbreak of the novel coronavirus COVID-19. Going forward, COVID-19 could further limit the District's operations, including unexpected deferrals of tax payments from the municipality, deferrals or reductions in state aid or an increase in expenses associated with his or any other potential infectious disease outbreak. District management cannot reasonably predict how long the Pandemic in New Jersey is expected to last and how the outbreak may impact the financial condition or operations of the District. District management continues to monitor the Pandemic and plans to take action to address any significant impact on future operations.

### 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 \$61,766,653 difference are as follows:

Deferred pension liability	\$ 1,289,875
Capital leases payable	19,727,452
Compensated absences	40,749,326
	<hr/>
Net adjustment to reduce fund balance-total governmental funds to arrive at net position – governmental activities	<u>\$ 61,766,653</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 GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools* and Statement

## Newark Board of Education

### Notes to the Basic Financial Statements

Year ended June 30, 2020

#### 3. Deposits and Investments (continued)

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.

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 Board of Education  
Notes to the Basic Financial Statements  
Year ended June 30, 2020

**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, 2020, the District's carrying amount of deposits was \$116,175,447 and the bank balance was \$149,177,858. Of the bank balance on June 30, 2020, \$1,160,284 of the District's cash deposits were secured by federal depository insurance. The New Jersey GUDPA covered the bank balance of \$136,076,950. \$11,940,624 held in the District agency accounts are not covered by GUDPA. In addition, the District has a bank balance of \$3,768,364 of funds held by fiscal agents in the name of the District at June 30, 2020.

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 Board of Education  
Notes to the Basic Financial Statements  
Year ended June 30, 2020

**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, 2020 or during the fiscal year ended June 30, 2020.

**4. Capital Assets**

The following schedule is a summarization of the governmental activities changes in capital assets for the year ended June 30, 2020:

Newark Board of Education

Notes to the Basic Financial Statements

Year ended June 30, 2020

4. Capital Assets (continued)

	Beginning Balance	Increases	Decreases	Dispositions/ Transfers	Ending Balance
<b>Governmental activities</b>					
Capital assets, not being depreciated:					
Land	\$ 26,452,459				\$ 26,452,459
Construction in progress – SDA	194,943,351	\$ 773,889			195,717,240
Construction in progress – District	29,886,904	13,761,636		\$ (5,987,722)	37,660,818
Total capital assets, not being depreciated	251,282,714	14,535,525	-	(5,987,722)	259,830,517
Capital assets, being depreciated:					
Buildings and building improvements	940,126,839			5,987,722	946,114,561
Machinery, equipment and vehicles	17,295,949	2,680,975	\$ (862,451)		19,114,473
Total capital assets being depreciated	957,422,788	2,680,975	(862,451)	5,987,722	965,229,034
Less accumulated depreciation for:					
Buildings and building improvements	477,258,830	38,676,718			515,935,548
Machinery, equipment and vehicles	12,416,649	1,550,184	(833,588)		13,133,245
Total accumulated depreciation	489,675,479	40,226,902	(833,588)	-	529,068,793
Total capital assets, being depreciated, net	467,747,309	(37,545,927)	(28,863)	5,987,722	436,160,241
Governmental activities capital assets, net	\$ 719,030,023	\$ (23,010,402)	\$ (28,863)	\$ -	\$ 695,990,758

Depreciation expense related to governmental activities was charged to functions/programs of the District for the year ended June 30, 2020 as follows:



Newark Board of Education  
Notes to the Basic Financial Statements  
Year ended June 30, 2020

**4. Capital Assets (continued)**

	<b>Amount</b>
<b>Current:</b>	
Instruction	\$ 16,073,839
<b>Support Services:</b>	
Attendance / Social Work	635,295
Health services	532,052
Support services	9,210,733
Improvement of instructional services	1,956,557
Educational media services / school library	80,328
Instructional staff training	12,380
General administration	522,932
School administration	1,284,676
Central services	661,330
Administration information technology	586,735
Operation and maintenance of plant	6,516,755
Student transportation	1,979,590
Special schools	173,700
	\$ 40,226,902

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. The depreciation expense on assets acquired with capital lease proceeds is included in the depreciation expense above. The net book value of the capital assets held under these capital leases as of June 30, 2020 is as follows:

Newark Board of Education

Notes to the Basic Financial Statements

Year ended June 30, 2020

**4. Capital Assets (continued)**

	Balance June 30, 2019	Increases	Dispositions/ Transfers	Balance June 30, 2020
Capital assets, not being depreciated:				
Construction in progress	\$ 11,977,722	\$ 4,742,756	\$ (4,615,000)	\$ 12,105,478
Total capital assets, not being depreciated	11,977,722	4,742,756	(4,615,000)	12,105,478
Capital assets, being depreciated:				
Buildings and building improvements			4,615,000	4,615,000
Machinery, equipment and vehicles	19,491,822			19,491,822
Total capital assets being depreciated	19,491,822	-	4,615,000	24,106,822
Less accumulated depreciation for:				
Machinery, equipment and vehicles	18,210,359	1,029,846		19,240,205
Total accumulated depreciation	18,210,359	1,029,846		19,240,205
Total capital assets, being depreciated, net	1,281,463	(1,029,846)		4,866,617
Capital assets held under leases	\$ 13,259,185	\$ 3,712,910		\$ 16,972,095

The following is a schedule of the business-type activities changes in capital assets for the year ended June 30, 2020:

	Balance June 30, 2019	Increases	Disposals	Balance June 30, 2020
Business-type activities:				
Equipment	\$ 6,064,886	\$ 122,514	\$ (128,329)	\$ 6,059,071
Less accumulated depreciation	(4,943,046)	(187,905)	128,329	(5,002,622)
Total Business-type activities capital assets, net	\$ 1,121,840	\$ (65,391)	\$ -	\$ 1,056,449

**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, 2020, debt outstanding and recorded in the financial statements of the City of Newark amounted to \$49,037,000.

Newark Board of Education  
Notes to the Basic Financial Statements

Year ended June 30, 2020

**5. Long-Term Liabilities (continued)**

**Changes in Long-Term Liabilities**

During the year ended June 30, 2020, the following changes occurred in governmental activities long-term liabilities:

	Balance June 30, 2019	Additions	Reductions	Balance June 30, 2020	Due within One Year
Governmental activities:					
Deferred pension liability	\$ 1,650,414		\$ 360,539	\$ 1,289,875	\$ 392,972
Capital leases payable	22,510,346		2,782,894	19,727,452	2,824,174
Compensated absences	37,188,440	\$ 21,369,107	17,808,221	40,749,326	993,880
Sub-total	61,349,200	21,369,107	20,951,654	61,766,653	4,211,026
Net pension liability	283,850,988		18,949,477	264,901,511	-
Total governmental activities Long-term liabilities	\$ 345,200,188	\$ 21,369,107	\$ 39,901,131	\$ 326,668,164	\$ 4,211,026

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

**Obligations Under Capital Leases**

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, 2020, \$529,205 of project costs were expended for the project, for a total amount to date of \$12,105,478, with a remaining balance of \$563,522. 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.

A lease with a bank was issued on February 22, 2018 in the amount of \$4,600,000 to finance energy conservation measures pursuant to an ESIP at an interest rate of 3.64%. The first payment of this capital lease was paid on February 22, 2019. During the year ended June 30, 2020, \$4,213,551 of project costs were fully expended for this project, for a total amount to date of \$4,615,000. The additional \$15,000 of expenditures were funded by the interest earned on the lease funds and is not considered an overexpenditure. 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.

Newark Board of Education

Notes to the Basic Financial Statements

Year ended June 30, 2020

**5. Long-Term Liabilities (continued)**

A lease with a bank was issued on August 31, 2017 in the amount of \$9,982,516 to finance the acquisition of various equipment at an interest rate of 1.69%. The first principal payment of this capital lease was paid on September 1, 2018. During the year ended June 30, 2020, \$2,428,098 of project costs were expended for this project, with a remaining balance of \$2,095,805. The District will be utilizing the interest earned from the lease proceeds 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 all capital leases and the present value of the net future minimum lease payments at June 30, 2020:

Fiscal year ending June 30:	<u>Amount</u>
2021	\$ 3,378,423
2022	3,407,947
2023	3,436,501
2024	1,379,269
2025	1,410,593
2026-2030	6,762,744
2031-2033	<u>3,406,573</u>
Total minimum lease payment	23,182,050
Less amount representing interest	<u>(3,454,598)</u>
Present value of net future minimum lease payments	<u>\$ 19,727,452</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

## Newark Board of Education

### Notes to the Basic Financial Statements

Year ended June 30, 2020

#### **6. Pension Plans (continued)**

situation, as under current statute, all employer contributions are made by the State of New Jersey on behalf of the District and the system's other related non-contributing employers. The Public Employees Retirement System and the Board of Education Employees' Pension Fund of Essex County are also considered cost sharing multiple-employer plans.

#### **Teachers' Pension and Annuity Fund**

The Teachers' Pension and Annuity Fund was established in January 1955 under the provisions of N.J.S.A. 18A:66 to provide coverage including post-retirement health care to substantially all full time public school employees in the State. Membership is mandatory for such employees and vesting occurs after 10 years of service for pension benefits and 25 years for health care coverage. Age eligibility and benefit provisions were affected by Chapters 92 and 103, P.L. 2007, Chapter 89, P.L. 2008, Chapter 1, P.L. 2010, and Chapter 78, P.L. 2011. Members are classified into one of five tiers dependent upon the date of their enrollment. Tier 1, 2 and 3 members are eligible to retire at age 60, 60, and 62, respectively, with an annual benefit generally determined to be 1/55<sup>th</sup> of the average annual compensation for the highest three fiscal years' compensation for each year of membership during years of credited service. Tier 4 and 5 members are eligible to retire at age 62 and 65, respectively, with an annual benefit generally determined to be 1/60<sup>th</sup> 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 1/55<sup>th</sup> of the average annual compensation for the highest three fiscal years' compensation for each year of membership during years of credited service. Tier 4 and 5 members are eligible to retire at age 62 and 65, respectively with an annual benefit generally determined to be 1/60<sup>th</sup> 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 Board of Education

### Notes to the Basic Financial Statements

Year ended June 30, 2020

#### **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 1/45<sup>th</sup> 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 Board of Education  
Notes to the Basic Financial Statements  
Year ended June 30, 2020

**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 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, 2020, 2019 and 2018 were \$13,119,920, \$12,962,795 and \$11,941,917, 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, which is not included in the 2020 contribution above in the amount of \$598,152, which included \$360,539 of principal and \$237,613 of interest costs. The balance at June 30, 2020 is \$1,289,875.

During the year ended June 30, 2020, the State of New Jersey contributed \$82,312,819 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 \$23,098,107 during the year ended June 30, 2020 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.

The District's COLA contribution to BOEPPFEC for the years ended June 30, 2020, 2019 and 2018 were \$2,964,300, \$2,867,863 and \$3,191,814, respectively. Based on the actuarial

Newark Board of Education  
Notes to the Basic Financial Statements  
Year ended June 30, 2020

**6. Pension Plans (continued)**

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, 2020, the District reported a liability of \$243,033,374 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation July 1, 2018, which was rolled forward to June 30, 2019. 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, 2019, the District's proportion was 1.3488004194 percent, which was an increase of 0.0455837894 from its proportion measured as of June 30, 2018.

For the year ended June 30, 2020, the District recognized full accrual pension expense of \$7,073,978 in the government-wide financial statements. At June 30, 2020, the District reported deferred outflows of resources and deferred inflows of resources related to PERS from the following sources:



Newark Board of Education  
Notes to the Basic Financial Statements  
Year ended June 30, 2020

**6. Pension Plans (continued)**

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of assumptions	\$ 24,267,775	\$ 84,356,115
Difference between expected and actual experience	4,362,131	1,073,614
Net difference between projected and actual earnings on pension plan investments		3,836,376
Changes in proportion and differences between District contributions and proportionate share of contributions	10,399,823	6,255,408
District contributions subsequent to the measurement date	15,145,133	
	\$ 54,174,862	\$ 95,521,513

\$15,145,133 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:	
2021	\$ (9,814,236)
2022	(21,267,375)
2023	(17,476,781)
2024	(7,309,012)
2025	(624,380)
	\$ (56,491,784)

Newark Board of Education  
Notes to the Basic Financial Statements  
Year ended June 30, 2020

**6. Pension Plans (continued)**

*Actuarial Assumptions*

The total pension liability for the June 30, 2019 measurement date was determined by an actuarial valuation as of July 1, 2018, which was rolled forward to June 30, 2019. This actuarial valuation used the following actuarial assumptions:

Inflation rate:	
Price	2.75%
Wage	3.25%
Salary:	
Increase through 2026	2.00 – 6.00% based on years of service
Thereafter	3.00 – 7.00% based on years of service
Investment rate of return	7.00%

The actuarial assumptions used in the July 1, 2018 valuation were based on the results of an actuarial experience study for the period July 1, 2014 to June 30, 2018. It is likely that future experience will not exactly conform to these 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 Pub-2010 General Below-Median Income Employee mortality table with an 82.2% adjustment for males and 101.4% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Post-retirement mortality rates were based on the Pub-2010 General Below-Median Income Healthy Retiree mortality table with a 91.4% adjustment for males and 99.7% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Disability retirement rates used to value disabled retirees were based on the Pub-2010 Non-Safety Disabled Retiree mortality table with a 127.7% adjustment for males and 117.2% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Mortality improvement is based on Scale MP-2019.

Newark Board of Education

Notes to the Basic Financial Statements

Year ended June 30, 2020

6. Pension Plans (continued)

*Long-Term Rate of Return*

In accordance with State statute, the long-term expected rate of return on plan investments (7.00% at June 30, 2019) 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, 2019 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Risk Mitigation Strategies	3.00%	4.67%
Cash Equivalents	5.00%	2.00%
U.S. Treasuries	5.00%	2.68%
Investment Grade Credit	10.00%	4.25%
High Yield	2.00%	5.37%
Private Credit	6.00%	7.92%
Real Assets	2.50%	9.31%
Real Estate	7.50%	8.33%
U.S. Equity	28.00%	8.26%
Non-U.S. Developed Markets Equity	12.50%	9.00%
Emerging Markets Equity	6.50%	11.37%
Private Equity	12.00%	10.85%
	<u>100.00%</u>	

Newark Board of Education

Notes to the Basic Financial Statements

Year ended June 30, 2020

**6. Pension Plans (continued)**

*Discount rate*

The discount rate used to measure the total pension liability was 6.28% as of June 30, 2019 and 5.66% as of June 30, 2018. This single blended discount rate was based on the long-term expected rate of return on pension plan investments of 7.00%, and a municipal bond rate of 3.50% as of June 30, 2019 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 70% of the actuarially determined contributions for the state employer and 100% of the actuarially determined contributions for the local employer. 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 2057. Therefore, the long-term expected rate of return on plan investments was applied to projected benefit payments through 2057 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 collective net pension liability as of June 30, 2019 calculated using the discount rate as disclosed above as well as what the District's proportionate share of the collective net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.28 percent) or 1-percentage-point higher (7.28 percent) than the current rate:

	At 1% decrease (5.28%)	At current discount rate (6.28%)	At 1% increase (7.28%)
District's proportionate share of the net pension liability	\$ 306,990,643	\$ 243,033,374	\$ 189,140,313

Newark Board of Education

Notes to the Basic Financial Statements

Year ended June 30, 2020

**6. Pension Plans (continued)**

*Pension Plan Fiduciary Net Position*

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

*Additional Information*

Collective balances of the Local Group at June 30, 2019 are as follows:

Deferred outflows of resources	\$ 3,149,522,616
Deferred inflows of resources	\$ 7,645,087,574
Net pension liability	\$ 18,143,832,135
District's Proportion	1.3488004194%

Collective pension expense for the Local Group for the measurement period ended June 30, 2019 is \$974,471,686.

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, 2019, 2018, 2017, 2016, 2015 and 2014 is 5.21, 5.63, 5.48, 5.57, 5.72, and 6.44 years, respectively.

*Teachers Pensions and Annuity Fund (TPAF)-Special Funding Situation*

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 non-employer 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 non-employer 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, 2019 was \$1,577,076,375. The District's proportionate share was \$0.

Newark Board of Education

Notes to the Basic Financial Statements

Year ended June 30, 2020

**6. Pension Plans (continued)**

The net pension liability was measured as of June 30, 2019 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2018, which was rolled forward to June 30, 2019. The State's proportionate share of the net pension liability associated with the District was based on a projection of the State's long-term contributions to the pension plan associated with the District relative to the projected contributions by the State associated with all participating school districts, actuarially determined. At June 30, 2019, the State's proportionate share of the TPAF net pension liability associated with the District was 2.5697443707 percent, which was a decrease of 0.0590940911 from its proportion measured as of June 30, 2018.

For the year ended June 30, 2020, the District recognized on-behalf pension expense and revenue in the government-wide financial statements of \$93,020,180 for contributions incurred by the State.

*Actuarial assumptions*

The total pension liability for the June 30, 2019 measurement date was determined by an actuarial valuation as of July 1, 2018, which was rolled forward to June 30, 2019. The actuarial valuation used the following actuarial assumptions, applied to all periods included in the measurement:

Inflation rate:	
Price	2.75%
Wage	3.25%
Salary:	
Increase through 2026	1.55– 4.45% based on years of service
Thereafter	2.75– 5.65% based on years of service

*Mortality Rates*

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

Newark Board of Education  
Notes to the Basic Financial Statements  
Year ended June 30, 2020

**6. Pension Plans (continued)**

adjustment for males and 100.3% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Mortality improvement is based on Scale MP-2019.

The actuarial assumptions used in the July 1, 2018 valuation were based on the results of an actuarial experience study for the period July 1, 2015 to June 30, 2018.

*Long-Term Expected Rate of Return*

In accordance with State statute, the long-term expected rate of return on plan investments (7.00% at June 30, 2019) is determined by the State Treasurer, after consultation with the Directors of the Division of Investments and Divisions 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 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, 2019 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Risk Mitigation Strategies	3.00%	4.67%
Cash Equivalents	5.00%	2.00%
U.S. Treasuries	5.00%	2.68%
Investment Grade Credit	10.00%	4.25%
High Yield	2.00%	5.37%
Private Credit	6.00%	7.92%
Real Assets	2.50%	9.31%
Real Estate	7.50%	8.33%
U.S. Equity	28.00%	8.26%
Non-U.S. Developed Markets Equity	12.50%	9.00%
Emerging Markets Equity	6.50%	11.37%
Private Equity	12.00%	10.85%
	<u>100.00%</u>	

Newark Board of Education

Notes to the Basic Financial Statements

Year ended June 30, 2020

**6. Pension Plans (continued)**

*Discount Rate*

The discount rate used to measure the total pension liability was 5.60% as of June 30, 2019 and 4.86% as of June 30, 2018. This single blended discount rate was based on the long-term rate of return on pension plan investments of 7.00%, and a municipal bond rate of 3.50% as of June 30, 2018 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 70% 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 member through 2054. Therefore, the long-term expected rate of return on plan investments was applied to projected benefit payments through 2054, 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, 2019 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 (4.60 percent) or 1-percentage-point higher (6.60 percent) than the current rate:

	At 1% decrease (4.60%)	At current discount rate (5.60%)	At 1% increase (6.60%)
State's proportionate share of the net pension liability associated with the District	\$ 1,859,722,106	\$ 1,577,076,375	\$ 1,342,569,669

*Pension plan fiduciary net position*

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



Newark Board of Education  
Notes to the Basic Financial Statements  
Year ended June 30, 2020

**6. Pension Plans (continued)**

**Additional Information**

Collective balances of the Local Group at June 30, 2019 are as follows:

Deferred outflows of resources	\$ 10,077,460,797
Deferred inflows of resources	\$ 17,525,379,167
Net pension liability	\$ 61,370,943,870
 District's Proportion	 2.5697443707%

Collective pension expense-Local Group for the plan for the measurement period ended June 30, 2018 is \$3,642,191,152.

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, 2019, 2018, 2017, 2016, 2015 and 2014 is 8.04, 8.29, 8.30, 8.30, 8.30 and 8.50 years, respectively.

*Pension plan fiduciary net position*

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

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

At June 30, 2020, the District reported a liability of \$21,868,137 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2020. 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, 2020, the District's proportion was 82.1651030 percent, which was an increase of 0.34945529 from its proportion measured as of June 30, 2019.

For the year ended June 30, 2020 the District recognized full accrual pension expense of \$2,964,300 in the government-wide financial statements. At June 30, 2020, the District reported a deferred inflow of resources related to the BOEPPFEC in the amount of \$3,051,473 which

Newark Board of Education

Notes to the Basic Financial Statements

Year ended June 30, 2020

**6. Pension Plans (continued)**

represents the net difference between project and actual investment earnings on pension plan investments. At June 30, 2020, the deferred inflow of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:	
2021	\$ (36,411)
2022	(1,348,198)
2023	(714,638)
2024	(616,192)
2025	<u>(336,034)</u>
	<u>\$ (3,051,473)</u>

*Actuarial Assumptions*

The total pension liability was determined by an actuarial valuation as of June 30, 2020, using the following actuarial assumptions, applied to all periods included in the measurement:

Salary increases	4.50%
Investment rate of return	6.00%, 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 110% of the 2010 Public Sector General Mortality Tables with generational projection with Scale MP-2018. For disabled retirees, mortality rates are based on 110% of the 2010 Public Sector Non-Safety Mortality Tables with generational projection with Scale MP-2018.

*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

Newark Board of Education

Notes to the Basic Financial Statements

Year ended June 30, 2020

6. Pension Plans (continued)

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, 2020 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return*
U.S. large cap equity	40%	6.40%
U.S. small cap equity	10%	6.40%
U.S. fixed income	50%	1.15%
Total	100%	

\* Net of 2.0% inflation assumption.

*Discount rate*

The discount rate used to measure the total pension liability was 6.00%. The projection of cash flows used to determine the discount rate assumed that contributions will be made at rates equal to the actuarially determined amount, including the reimbursement of administrative expenses and COLA payments. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

The following presents the District's proportionate share of the net pension liability as of June 30, 2020 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 (5.00 percent) or 1-percentage-point higher (7.00 percent) than the current rate:

	At 1% Decrease (5.00%)	At Current Discount Rate (6.00%)	At 1% Increase (7.00%)
District's proportionate share of the net pension liability	\$30,648,260	\$ 21,868,137	\$14,247,704

Newark Board of Education

Notes to the Basic Financial Statements

Year ended June 30, 2020

**6. Pension Plans (continued)**

*Pension Plan Fiduciary Net Position*

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

*Additional Information*

Collective balances at June 30, 2020 are as follows:

Total pension liability	\$	129,071,808
Plan fiduciary net position for retirement benefits	\$	102,456,936
Life insurance benefits excluded from the fiduciary net position	\$	25,428,196
School districts' net pension liability	\$	26,614,872
Plan fiduciary net position as a percentage of the total pension liability		79.38%
District's Proportion		82.1651030%

**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 and benefits provided*

The State of New Jersey reports a liability as a result of its statutory requirements to pay other post-employment (health benefits) for State Health Benefit Local Education Retired Employees Plan. The State Health Benefit Local Education Retired Employees Plan is a multiple-employer defined benefit OPEB plan that is administered on a pay-as-you-go basis. Accordingly, no assets

## Newark Board of Education

### Notes to the Basic Financial Statements

Year ended June 30, 2020

#### 8. Post-Retirement Benefits (continued)

are accumulated in a qualifying trust that meets the criteria in paragraph 4 of GASB Statement No. 75, Accounting and Financial Reporting for the Postemployment Benefits Other than Pensions. The State Health Benefit Local Education Retired Employees Plan provides medical, prescription drug, and Medicare Part B reimbursement to retirees and their covered dependents of local education employers. The 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.

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

Certain local participating employers also provide post-retirement medical coverage to their employees. Retirees who are not eligible for employer paid health coverage at retirement can continue in the program if their employer participates in this program or if they are participating in the health benefits plan of their former employer and are enrolled in Medicare Parts A and B by paying the cost of the insurance for themselves and their covered dependents. In Fiscal Year 2019, the State paid PRM benefits for 153,893 State and local retirees. The total nonemployer OPEB liability does not include certain other postemployment obligations that are provided by the local education employers.

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, 2020, 2019 and 2018 were \$22,257,499, \$23,405,039 and \$25,611,015 respectively, which equaled the required contributions for each year.

Newark Board of Education

Notes to the Basic Financial Statements

Year ended June 30, 2020

**8. Post-Retirement Benefits (continued)**

The State funds post-retirement medical benefits on a “pay-as-you-go” basis, which means that the State does not pre-fund, or otherwise establish a reserve or other pool of assets against the PRM expenses that the State may incur in future years. For Fiscal Year 2019, the State contributed \$1.908 billion to pay for pay-as-you-go PRM benefit costs incurred by covered retirees. The State’s “pay-as-you-go” contributions have remained consistent with Fiscal Year 2018 amounts. The State has appropriated \$1.612 billion in Fiscal Year 2020 as the State’s contribution to fund pay-as-you-go PRM costs.

In accordance with the provisions of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, the State is required to quantify and disclose its obligations to pay Other Postemployment Benefits (OPEB) to retired plan members. This new standard supersedes the previously issued guidance, GASB Statement No. 45, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, effective for Fiscal Year 2018. The State is now required to accrue a liability in all instances where statutory language names the State as the legal obligor for benefit payments. For Fiscal Year 2019, the total OPEB liability for the state is \$76.0 billion, a decrease of \$14.5 billion or 16 percent from the \$90.5 billion liability recorded in Fiscal Year 2018.

The School Employees Health Benefits Program (SEHBP) 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. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASBS No. 75.

*Total OPEB Liability*

The total non-employer (State) OPEB liability from New Jersey’s plan is \$41,729,081,045.

*Changes in Total OPEB Liability*

Below represents the changes in the District’s total OPEB liability for the year ended June 30, 2019:

Newark Board of Education  
Notes to the Basic Financial Statements  
Year ended June 30, 2020

**8. Post-Retirement Benefits (continued)**

	Total OPEB Liability
Beginning Total OPEB Liability, June 30, 2018	\$ 1,485,749,393
Changes for the year:	
Service cost	46,137,518
Interest	58,545,774
Difference between actual and expected experiences	(278,082,909)
Changes in assumptions or other inputs	19,280,409
Member contributions	1,176,661
Benefit payments	(39,694,688)
Net changes	(192,637,235)
Ending Total OPEB Liability, June 30, 2019	\$ 1,293,112,158

*Employees covered by benefit terms*

The following employees were covered by the benefit terms:

	June 30, 2019
Local Education Group	216,892
Active Plan Members	148,051
Inactive Plan Members or Beneficiaries Currently Receiving Benefits	-
Inactive Plan Members Entitled to but Not Yet Receiving Benefits	-
Total Plan Members	364,943

The State, a non-employer contributing entity, is the only entity that has a legal obligation to make employer contributions to OPEB for qualified retired PERS and TPAF participants. The LEA's proportionate share percentage determined under paragraphs 193 and 203 through 205 of GASBS No. 75 is zero percent. Accordingly, the LEA did not recognize any portion of the collective total OPEB liability on the Statement of Net Position. The State's proportionate share of the total OPEB liability associated with the District as of June 30, 2020 was \$1,293,112,158. Additional information can be obtained from the State of New Jersey's comprehensive annual financial report.

*Actuarial assumptions and other inputs*

The total non-employer OPEB liability in the June 30, 2019 actuarial valuation reported by the State in the State's most recently issued CAFR was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement:

Newark Board of Education  
Notes to the Basic Financial Statements  
Year ended June 30, 2020

**8. Post-Retirement Benefits (continued)**

	TPAF	PERS
Inflation rate	2.50%	2.50%
Salary increases through 2026	1.55 - 3.05%	2.00 - 6.00%
	based on years of service	based on years of service
Thereafter	1.55 - 3.05%	3.00 - 7.00%
	based on years of service	based on years of service

The total non-employer OPEB liability as of June 30, 2019 was determined by an actuarial valuation as of June 30, 2018, which was rolled forward to June 30, 2019. The actuarial assumptions used in the June 30, 2018 valuation were based on the results of the actual experience studies for the periods July 1, 2015 – June 30, 2018 and July 1, 2014 – June 30, 2018 for TPAF and PERS, respectively.

*Mortality Rates*

Preretirement mortality rates were based on the Pub-2010 Healthy "Teachers" (TPAF/ABP) and "General" (PERS) classification headcount-weighted mortality table with fully generational mortality improvement projections from the central year using Scale MP-2019. Postretirement mortality rates were based on the Pub-2010 "General" classification headcount-weighted mortality table with fully generational mortality improvement projections from the central year using Scale MP-2019. Disability mortality was based on the Pub-2010 "General" classification headcount-weighted disabled mortality table with fully generational mortality improvement projections from the central year using Scale MP-2019.

*Discount Rate*

The discount rate for June 30, 2019 and 2018 was 3.50% and 3.87%, respectively. This represents the municipal bond return rate as chosen by the Division. The source is the Bond Buyer Go 20-Bond Municipal Bond Index, which includes tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher. As the long-term rate of return is less than the municipal bond rate, it is not considered in the calculation of the discount rate, rather the discount rate is set at the municipal bond rate.

*Health Care Trend Assumptions*

For pre-Medicare medical benefits, the trend rate is initially 5.7% and decreases to a 4.5% long-term trend rate after eight years. For post-65 medical benefits, the actual fully-insured Medicare



Newark Board of Education  
Notes to the Basic Financial Statements  
Year ended June 30, 2020

**8. Post-Retirement Benefits (continued)**

Advantage trend rate for fiscal year 2020 are reflected. The assumed post-65 medical trend is 4.5% for all future years. For prescription drug benefits, the initial trend rate is 7.5% and decreases to a 4.5% long-term trend rate after eight years. For the Medicare Part B reimbursement, the trend rate is 5.0%.

*The following represents sensitivity of total non-employer OPEB liability to changes in the discount rate and health care cost trend rate*

The following presents the total non-employer OPEB liability associated with the District as of June 30, 2019 calculated using the discount rate as disclosed above as well as what the total non-employer OPEB liability would be if it was calculated using a discount rate that is 1-percentage-point lower (2.50%) or 1-percentage-point higher (4.50%) than the current rate:

	At 1% decrease (2.50%)	At current discount rate (3.50%)	At 1% increase (4.50%)
Total OPEB Liability (Allocable to the District and the responsibility of the State)	\$ 1,527,676,461	\$ 1,293,112,158	\$ 1,106,787,133

The following presents the total non-employer OPEB liability associated with the District as of June 30, 2019 calculated using the healthcare cost trend rate as disclosed above as well as what the total non-employer OPEB liability would be if it was calculated using a healthcare cost trend rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate:

	At 1% decrease	At Healthcare Cost Trend Rates	At 1% increase
Total OPEB Liability (Allocable to the District and the responsibility of the State)	\$ 1,065,466,781	\$ 1,293,112,158	\$ 1,594,467,893

Newark Board of Education  
Notes to the Basic Financial Statements  
Year ended June 30, 2020

**8. Post-Retirement Benefits (continued)**

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

For the year ended June 30, 2020, the District recognized on-behalf OPEB expense and revenue in the government-wide financial statements of \$9,966,861 for OPEB expenses incurred by the State.

Collective balances of the Local Education Group at June 30, 2019 are as follows:

Deferred outflows of resources	\$	1,921,145,183
Deferred inflows of resources	\$	20,887,639,826
Collective OPEB Expense	\$	1,015,664,874
District's Proportion		3.10%

*Special Funding Situation*

The employer contributions for local participating employers are legally required to be funded by the State, therefore, the District records an expense and corresponding revenue for its respective share of total OPEB expense and revenue attributable to the State of New Jersey.

**9. Interfund Receivables, Payables and Loans**

The interfund accounts receivable, payable and loan balances for the District amounted to the following as of June 30, 2020:

Receivable Fund	Payable Fund	Amount
General Fund	Special Revenue Fund	\$ 234,220
General Fund	Capital Projects Fund	3,341,299
General Fund	Food Service Enterprise Fund	195,293
General Fund	Payroll Agency	15,572,941
		\$ 19,343,753

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, 2020, offset by funds due to the capital lease payable. The interfund between the capital projects fund and the general fund represents expenditures paid by the general fund on-behalf of the capital projects fund related to the SDA projects, of which funds

Newark Board of Education

Notes to the Basic Financial Statements

Year ended June 30, 2020

**9. Interfund Receivables, Payables and Loans (continued)**

are due to the general fund upon receipt of the grant monies. 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, 2020. The interfund between the food service enterprise fund and the general fund represents expenditures paid by the general fund on behalf of the food service enterprise fund as the District awaits the state and federal reimbursements. The interfund between the payroll agency fund and the general fund represents expenditures paid by the general fund on-behalf of the payroll agency fund for various payroll deduction payables. All interfunds and loans are expected to be liquidated within one year.

**10. Transfers**

The following represents a reconciliation of transfers made during the 2020 fiscal year:

Fund	Transfers In	Transfers Out
General Fund	\$ 13,868,065	\$ 7,686,117
Special Revenue Fund	2,981,117	13,847,794
Capital Projects Fund		20,271
Food Service Fund Enterprise Fund	4,705,000	
	<u>\$ 21,554,182</u>	<u>\$ 21,554,182</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. The transfer from the general fund to the special revenue fund represents the general fund contribution to the special revenue fund preschool education program. The transfer from the general fund to the food service enterprise fund represents the general fund contribution to the District's food service program.

**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.

## Newark Board of Education

### Notes to the Basic Financial Statements

Year ended June 30, 2020

#### **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, 2020 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, 2020 may be impaired. In the opinion of District management, there are no material accounts receivable that are not collectible.

During the 2020 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, 2020, 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 Note to Financial Statement 13).

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

#### **13. Risk Management**

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets, errors and omissions, employee health and accident claims, and natural disasters. As of June 30, 2020, claims of \$31,451,060 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.

Newark Board of Education

Notes to the Basic Financial Statements

Year ended June 30, 2020

**13. Risk Management (continued)**

The District is self-insured for amounts limited to \$250,000 per occurrence, depending upon the year the liability was incurred for certain types of claims, and any excess is covered by insurance. The District is insured for errors and omissions claims with a \$50,000 deductible for each wrongful act with a total \$5,000,000 limit. The liability above was estimated by categorizing the various claims and reviewing past history based primarily on actual settlements by type of claim during the preceding fiscal years, for which information was available, and supplemental information with respect to certain other individual claims and proceedings. The stated liability is the District's best estimate based on currently known information and application of the foregoing procedures and management believes that the funded amount is adequate to cover this liability at June 30, 2020.

Changes in the funds incurred but not reported claims liability amount in fiscal years 2020, 2019 and 2018 were:

	Beginning of Year Liability	Current Year Claims and Changes In Estimates	Claim Payments	Balance at End of Year
2019-20	\$ 30,510,770	\$ 10,052,493	\$ 9,112,203	\$ 31,451,060
2018-19	28,931,631	14,130,218	12,551,079	30,510,770
2017-18	27,772,192	16,391,614	15,232,175	28,931,631

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

**14. Lease Commitments - Operating Lease**

The District leased office space from NJ Urban Realty Partners, LLC (Landlord) under a sixteen-year lease. The initial period commenced on December 15, 2017. 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 abated for the first ten months of the lease, amounted to savings of \$1,347,819 in year one. Additionally, base rent for years two through six will be partially abated. The rent expense, excluding additional operating expenses, net of tax credits, amounted to \$3,549,059 for fiscal year 2020.

## Newark Board of Education

### Notes to the Basic Financial Statements

Year ended June 30, 2020

#### **15. Deficit Fund Balances (GAAP Basis)**

The District has a deficit fund balance of \$7,634,406 in the General Fund and \$7,499,382 in the Special Revenue Fund as of June 30, 2020 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 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 fund's statement does not exceed the last state aid payments.

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

The District has a Comprehensive Facilities Plan approved by the New Jersey Schools Development Authority (SDA). The District is utilizing the New Jersey Schools Development Authority ("NJSDA") to administer the costs and award of construction projects as approved by the SDA as permitted under the Educational Facilities Construction Financing Act. As of June 30, 2020, \$835,058,860 has been approved by the SDA and \$832,113,364 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, 2020, the SDA is holding \$476,607 on behalf of the District, to be utilized on future projects.

Newark Board of Education  
Notes to the Basic Financial Statements  
Year ended June 30, 2020

**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 special revenue fund are restricted for payments of equipment in accordance with the lease agreement. Funds held by a fiscal agent in the capital projects fund are restricted for the payment of future capital projects. Funds held by a fiscal agent in the internal service fund are held by the District's insurance advisor for payment of future claims.

**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 \$678,922,633 indicated as part of the Governmental Activities net position is calculated as follows:

Capital assets, net of depreciation	\$ 695,990,758
Capital Projects Fund Fund Balance- Capital Lease Portion	2,659,327
Capital leases	<u>(19,727,452)</u>
Total net investment in capital assets	<u><u>\$ 678,922,633</u></u>

**19. Note Payable**

In accordance with N.J.S.A. 18A:22-44.2, the District received proceeds from a note from Santander Bank in the amount of \$25,000,000 (Interest rate of 2.95%). The note was for cash flow needs and was repaid on July 11, 2020. The following presents the changes for the year ended June 30, 2020:

Beginning Balance	Increase	Decrease	Ending Balance
\$ 25,000,000	\$ 25,000,000	\$ 25,000,000	<u>\$ 25,000,000</u>

Newark Board of Education  
Notes to the Basic Financial Statements  
Year ended June 30, 2020

**20. Commitments**

The District has contractual commitments at June 30, 2020 to various vendors, which are recorded as part of the unassigned deficit in the general fund in the amount of \$25,171,873.

There were \$10,453,833 of contractual commitments at June 30, 2020 to vendors related to the ongoing construction projects that is included in restricted for capital projects in the capital projects fund.

**21. 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 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.

**22. Capital Reserve Account**

A capital reserve account was established by the Board for the accumulation of funds for use as capital outlay expenditures in subsequent fiscal years. The capital reserve account is maintained in the general fund and its activity is included in the general fund annual budget.

Funds placed in the capital reserve account are restricted to capital projects in the District's



Newark Board of Education  
Notes to the Basic Financial Statements  
Year ended June 30, 2020

**22. Capital Reserve Account (continued)**

approved Long Range Facilities Plan (LRFP). Upon submission of the LRFP to the Department, a district may increase the balance in the capital reserve by appropriating funds in the annual general fund budget certified for taxes or by transfer by board resolution at year end (July 1 to June 30) of any unanticipated revenue or unexpended line-item appropriation amounts, or both.

A district may also appropriate additional amounts when the express approval of the voters has been obtained either by a separate proposal at budget time or by a special question at one of the four special elections authorized pursuant to *N.J.S.A. 19:60-2*. Pursuant to *N.J.A.C. 6A:23A-14.1(g)*, the balance in the account cannot at any time exceed the local support costs of uncompleted capital projects in its approved LRFP.

The activity of the capital reserve for the period July 1, 2019 to June 30, 2020 fiscal year is as follows:

Beginning balance, July 1, 2019	\$	4,009,941
Increases:		
Board approved deposit - June 2020 resolution		1,500,000
Ending balance, June 30, 2020	\$	5,009,941

The June 30, 2020 LRFP balance of local support costs of uncompleted capital projects exceeded the June 30, 2020 capital reserve balance.

**23. Liquidity, Management Plans and Intentions**

Due to the COVID-19 Pandemic, the District closed its schools on March 16, 2020 and continued to provide online instruction to its students through the end of the school year. The Pandemic did not have a significant impact on the financial statements of the District for the year ended June 30, 2020. However, the Pandemic did result in the State of New Jersey taking steps to reduce the amount of state aid to be provided to the District in the 2020-21 fiscal year subsequent to the District's adoption of its budget. Management has taken steps to reduce certain expenses related to operating the District and also plans to utilize existing funds to balance its budget for the 2020-21 fiscal year, if needed. Management believes that the unassigned fund balance available as of June 30, 2020 and the anticipated revenues from state aid, taxes and other revenues will be sufficient to meet the District's financial needs for one year from the date of the issuance of this report.

**Required Supplementary Information  
Part II**

**Schedules Related to Accounting and Reporting  
for Pensions and OPEB**

Newark Board of Education  
 Required Supplementary Information  
 Schedule of the District's Proportionate Share of the Net Pension Liability  
 Public Employees' Retirement System  
 Last Ten Fiscal Years

	Year Ended June 30,									
	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
District's proportion of the net pension liability (asset) - Local Group	1.3488004194%	1.3032166300%	1.2890764944%	1.2893691086%	1.3509544425%	1.4341157014%	1.4925909571%	n/a	n/a	n/a
District's proportionate share of the net pension liability (asset)	\$ 243,033,374	\$ 256,596,858	\$ 300,076,403	\$ 381,874,148	\$ 303,262,201	\$ 268,505,682	\$ 283,263,788	n/a	n/a	n/a
District's covered payroll	\$ 96,775,370	\$ 92,502,221	\$ 87,904,360	\$ 86,817,099	\$ 85,972,208	\$ 91,354,242	\$ 97,711,063	\$ 101,429,454	\$ 104,884,012	\$ 109,391,874
District's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	251.13%	278.00%	341.37%	439.86%	352.74%	293.92%	291.95%	n/a	n/a	n/a
Plan fiduciary net position as a percentage of the total pension liability - Local Group	56.27%	53.60%	48.10%	40.14%	47.93%	52.08%	48.72%	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 Board of Education  
 Required Supplementary Information  
 Schedule of District Contributions  
 Public Employee's Retirement System  
 Last Ten Fiscal Years

	Year Ended June 30,									
	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Contractually required contribution	\$ 13,119,920	\$ 12,962,795	\$ 11,941,917	\$ 11,454,571	\$ 11,614,585	\$ 12,302,417	\$ 12,389,574	\$ 13,292,584	\$ 12,165,755	\$ 9,571,373
Contributions in relation to the contractually required contribution	(13,119,920)	(12,962,795)	(11,941,917)	(11,454,571)	(11,614,585)	(12,302,417)	(12,389,574)	(13,292,584)	(12,165,755)	(9,571,373)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's covered payroll	\$ 93,135,104	\$ 96,775,370	\$ 92,302,221	\$ 87,904,360	\$ 86,817,099	\$ 85,972,208	\$ 91,354,242	\$ 97,711,063	\$ 101,429,454	\$ 104,884,012
Contributions as a percentage of covered payroll	14.09%	13.39%	12.94%	13.03%	13.38%	14.31%	13.56%	13.60%	11.99%	9.13%

Newark Board of Education  
 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\*

	Year Ended June 30,						
	2020	2019	2018	2017	2016	2015	2014
State's proportion of the net pension liability (asset) associated with the District - Local Group	2.5697441707%	2.6288384618%	2.8030395285%	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	\$ 1,577,076,375	\$ 1,672,410,563	\$ 1,889,910,321	\$ 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>\$ 1,577,076,375</u>	<u>\$ 1,672,410,563</u>	<u>\$ 1,889,910,321</u>	<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	26.95%	36.03%	25.41%	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 Board of Education  
 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

	Year Ended June 30,									
	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
District's proportion of the net pension liability (asset)- Local Group	82.1651030000%	81.6705501000%	81.3568524000%	80.6117841000%	80.8590147000%	81.0185864000%	80.7535119000%	n/a	n/a	n/a
District's proportionate share of the net pension liability (asset) associated	\$ 21,868,137	\$ 27,254,130	\$ 25,567,619	\$ 23,038,989	\$ 29,269,707	\$ 31,207,450	\$ 32,190,538	n/a	n/a	n/a
Total proportionate share of the net pension liability (asset)	\$ 21,868,137	\$ 27,254,130	\$ 25,567,619	\$ 23,038,989	\$ 29,269,707	\$ 31,207,450	n/a	n/a	n/a	n/a
Plan fiduciary net position as a percentage of the total pension liability	20.62%	25.97%	24.17%	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 Board of Education  
 Required Supplementary Information  
 Schedule of District Contributions  
 Board of Education Employees' Pension Fund of Essex County  
 Last Ten Fiscal Years

	Year Ended June 30,									
	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Contractually required contribution	\$ 2,964,300	\$ 2,867,863	\$ 3,191,814	\$ 3,323,590	\$ 4,204,879	\$ 4,741,066	\$ 3,700,835	\$ 2,224,235	\$ 1,883,389	\$ 1,992,875
Contributions in relation to the contractually required contribution	(2,964,300)	(2,867,863)	(3,191,814)	(3,323,590)	(4,204,879)	(4,741,066)	(3,700,835)	(2,224,235)	(1,883,389)	(1,992,875)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's covered payroll	\$ 93,135,104	\$ 96,775,370	\$ 92,302,221	\$ 87,904,360	\$ 86,817,099	\$ 85,972,208	\$ 91,354,242	\$ 97,711,063	\$ 101,429,454	\$ 104,884,012
Contributions as a percentage of covered payroll	3.18%	2.96%	3.46%	3.78%	4.84%	5.51%	4.05%	2.28%	1.86%	1.90%

See notes to required supplementary information.

Newark Board of Education  
 Required Supplementary Information  
 Schedule of the State's Proportionate Share of the Net OPEB Liability Associated With the District  
 and Changes in the Total OPEB Liability and Related Ratios  
 Public Employee's Retirement System and Teachers' Pension and Annuity Fund

Last Ten Fiscal Years\*

	Year Ended June 30,			
	2020	2019	2018	2017
State's proportion of the net OPEB liability (asset) associated with the District	3.10%	3.22%	3.29%	3.32%
District's proportionate share of the net OPEB liability	\$ -	\$ -	\$ -	-
State's proportionate share of the net OPEB liability associated with the District	1,293,112,158	1,485,749,393	1,767,476,175	1,918,689,646
<b>Total proportionate share of the net OPEB liability (asset) associated with the District</b>	<b>\$ 1,293,112,158</b>	<b>\$ 1,485,749,393</b>	<b>\$ 1,767,476,175</b>	<b>\$ 1,918,689,646</b>
Plan fiduciary net position as a percentage of the total pension liability	0.00%	0.00%	0.00%	0.00%
	2020	2019	2018	2017**
<b>Total OPEB Liability</b>				
Service cost	\$ 46,137,518	\$ 51,934,799	\$ 62,509,159	
Interest cost	58,545,774	64,454,390	55,906,221	
Difference between actual and expected experiences	(278,082,909)	(189,263,459)	(230,197,810)	
Changes of assumptions	19,280,409	(170,497,179)	(230,197,810)	
Member contributions	1,176,661	1,373,077	1,507,458	
Gross benefit payments	(39,694,688)	(39,728,410)	(40,938,499)	
Net change in total OPEB liability	(192,637,235)	(281,726,782)	(151,213,471)	
Total OPEB liability - beginning	1,485,749,393	1,767,476,175	1,918,689,646	
Total OPEB liability - ending	<b>\$ 1,293,112,158</b>	<b>\$ 1,485,749,393</b>	<b>\$ 1,767,476,175</b>	
Covered-employee payroll	<b>\$ 396,988,771</b>	<b>\$ 392,345,582</b>	<b>\$ 360,334,849</b>	
Total OPEB liability as a percentage of covered-employee payroll	325.73%	378.68%	490.51%	

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.

\*\* information not available.



Newark Board of Education  
Notes to Required Supplementary Information  
Year ended June 30, 2020

PUBLIC EMPLOYEES' RETIREMENT SYSTEM - PENSION

Benefit Changes

There were none.

Changes of Assumptions

The discount rate changed from 5.66% as of June 30, 2018 to 6.28% as of June 30, 2019.

TEACHERS PENSION AND ANNUITY FUND - PENSION

Benefit Changes

There were none.

Changes of Assumptions

The discount rate changed from 4.86% as of June 30, 2018 to 5.60% as of June 30, 2019.

BOARD OF EDUCATION EMPLOYEES' PENSION FUND OF ESSEX COUNTY

Benefit Changes

There were none.

Changes of Assumptions

There were none.

OTHER POST-RETIREMENT BENEFIT PLAN – PUBLIC EMPLOYEES' RETIREMENT SYSTEM  
AND TEACHERS' PENSION AND ANNUITY FUND

Benefit Changes

There were none.

Changes of Assumptions

The discount rate changed from 3.87% as of June 30, 2018 to 3.50% as of June 30, 2019.

**Required Supplementary Information**  
**Part III**

**Budgetary Comparison Schedules**

Newark Board of Education  
General Fund

Budgetary Comparison Schedule  
(Budgetary Basis)

Year ended June 30, 2020

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
<b>Revenues</b>					
<b>Local sources:</b>					
Local tax levy	\$ 135,602,884		\$ 135,602,884	\$ 135,602,884	\$ 664,326
Tuition	666,705		666,705	1,331,031	1,398,299
Miscellaneous	4,437,144		4,437,144	5,835,443	2,062,625
<b>Total - local sources</b>	<b>140,706,733</b>		<b>140,706,733</b>	<b>142,769,358</b>	
<b>State sources:</b>					
Categorical special education aid	45,823,149		45,823,149	45,823,149	
Equalization aid	720,572,585		720,572,585	720,572,585	
Categorical security aid	24,632,298		24,632,298	24,632,298	
Adjustment aid	12,840,459		12,840,459	12,840,459	
Categorical transportation aid	8,523,133		8,523,133	8,523,133	
Extraordinary aid	2,227,468		2,227,468	2,790,916	563,448
Emergency aid		\$ 3,978,154	3,978,154	3,978,154	
On-behalf TPAF pension and disability insurance				59,996,216	59,996,216
On-behalf TPAF post retirement medical				22,257,499	22,257,499
On-behalf TPAF long-term disability				59,104	59,104
Reimbursed TPAF social security contributions				23,098,107	23,098,107
<b>Total - state sources</b>	<b>814,619,092</b>	<b>3,978,154</b>	<b>818,597,246</b>	<b>924,571,620</b>	<b>105,974,374</b>
<b>Federal sources:</b>					
Medical reimbursement	2,898,125		2,898,125	4,052,447	1,154,322
<b>Total - federal sources</b>	<b>2,898,125</b>		<b>2,898,125</b>	<b>4,052,447</b>	<b>1,154,322</b>
<b>Total revenues</b>	<b>958,223,950</b>	<b>3,978,154</b>	<b>962,202,104</b>	<b>1,071,393,425</b>	<b>109,191,321</b>
<b>Expenditures</b>					
<b>Current expense:</b>					
<b>Instruction:</b>					
<b>Regular programs:</b>					
Salaries of teachers:					
Kindergarten	9,261,314	(557,643)	8,703,671	8,612,467	91,204
Grades 1-5	55,442,690	(1,164,052)	54,278,638	54,088,990	189,648
Grades 6-8	35,016,278	194,264	35,210,542	35,000,178	210,364
Grades 9-12	46,324,026	1,040,386	47,364,412	47,291,719	72,693
Instruction- home instruction:					
Salaries of teachers	1,640,206	(1,447,040)	193,166	153,237	39,929
Other purchased services	15,960		15,960	15,960	15,960
General supplies	4,000		4,000	4,000	4,000
Regular programs - undistributed instruction:					
Other salaries for instruction	3,618,411	21,380	3,639,791	3,577,064	62,727
Purchased professional-educational services	9,230,884	(3,026,627)	6,204,257	2,612,736	3,591,521
Purchased technical services	628,411	183,469	811,880	603,441	208,439
Other purchased services	2,304,702	(179,000)	2,129,702	2,097,729	31,973
General supplies	14,213,088	(1,438,062)	12,775,026	9,664,384	3,110,642
Textbooks	11,680,074	(449,802)	11,230,272	11,013,964	216,308
Other objects	702,064	91,109	793,173	213,240	579,933
<b>Total regular programs</b>	<b>190,086,108</b>	<b>(6,731,618)</b>	<b>183,354,490</b>	<b>174,929,649</b>	<b>8,424,841</b>
<b>Special education:</b>					
<b>Cognitive mild:</b>					
Salaries of teachers	887,669	20,100	907,769	886,248	21,521
Other salaries for instruction	21,028	(5,100)	15,928	4,438	11,490
General supplies	1,900		1,900	1,900	1,900
<b>Total cognitive mild</b>	<b>910,597</b>	<b>15,000</b>	<b>925,597</b>	<b>892,586</b>	<b>34,911</b>
<b>Cognitive moderate:</b>					
Salaries of teachers	168,650	(1,700)	166,950	165,686	1,264
Other salaries for instruction	7,280	9,000	16,280	15,604	676
General supplies	7,908	(786)	7,122	4,626	2,496
Other objects	2,500	(2,500)			
<b>Total cognitive moderate</b>	<b>186,338</b>	<b>4,014</b>	<b>190,352</b>	<b>185,916</b>	<b>4,436</b>

Newark Board of Education  
General Fund  
Budgetary Comparison Schedule  
(Budgetary Basis)  
Year ended June 30, 2020

	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	\$ 8,685,590	\$ (886,400)	\$ 7,799,190	\$ 7,651,943	\$ 147,247
Other salaries for instruction	657,730	186,835	844,565	735,028	109,537
Purchased professional-educational services	5,200		5,200		5,200
Other purchased services	8,760		8,760		8,760
General supplies	193,536	(30,307)	163,229	35,889	127,340
Textbooks	6,500		6,500		6,500
Other objects	9,100	(3,000)	6,100		6,100
Total learning and/or language disabilities	9,566,416	(732,872)	8,833,544	8,422,860	410,684
Auditory impairments:					
Salaries of teachers	920,084	8,400	928,484	928,426	58
Other salaries for instruction	442,804	(8,400)	434,404	426,482	7,922
Other purchased services	27,160		27,160	2,700	24,460
General supplies	5,000	(1,000)	4,000		4,000
Total auditory impairments	1,395,048	(1,000)	1,394,048	1,357,608	36,440
Behavioral disabilities:					
Salaries of teachers	1,990,545	(134,200)	1,856,345	1,813,297	43,048
Other salaries for instruction	581,058	64,700	645,758	593,503	52,255
Purchased professional-educational services	5,000	(5,000)			
General supplies	49,305	(3,000)	46,305	33,692	12,613
Other objects	3,000		3,000		3,000
Total behavioral disabilities	2,628,908	(77,500)	2,551,408	2,440,492	110,916
Multiple disabilities:					
Salaries of teachers	3,747,374	(125,501)	3,621,873	3,562,007	59,866
Other salaries for instruction	935,327	90,644	1,025,971	995,271	30,700
Purchased professional-educational services	23,800		23,800	6,950	16,850
Other purchased services	2,500		2,500		2,500
General supplies	67,737		67,737	39,796	27,941
Other objects	8,421		8,421	1,717	6,704
Total multiple disabilities	4,785,159	(34,857)	4,750,302	4,605,741	144,561
Resource room/center:					
Salaries of teachers	16,763,946	(500,824)	16,263,122	16,095,191	167,931
Other salaries for instruction	377,035	(117,200)	259,835	41,846	217,989
Purchased professional-educational services	7,300		7,300		7,300
General supplies	149,277	(10,057)	139,220	56,350	82,870
Textbooks	14,000	(2,000)	12,000		12,000
Other objects	18,007		18,007	261	17,746
Total resource room/center	17,329,565	(630,081)	16,699,484	16,193,648	505,836
Autism:					
Salaries of teachers	6,620,969	(284,000)	6,336,969	6,295,079	41,890
Other salaries for instruction	1,888,094	91,958	1,980,052	1,921,939	58,113
Purchased professional-educational services	25,000		25,000		25,000
General supplies	96,401	1,929	98,330	68,780	29,550
Other objects	2,152		2,152		2,152
Total autism	8,632,616	(190,113)	8,442,503	8,285,798	156,705
Preschool disabilities-full time:					
Salaries of teachers	2,100,663	(74,236)	2,026,427	2,026,427	
Other salaries for instruction	964,497	416,475	1,380,972	1,380,972	
General supplies	23,266	(5,400)	17,866	3,014	14,852
Total preschool disabilities - full time	3,088,426	336,839	3,425,265	3,410,413	14,852

Newark Board of Education  
General Fund

Budgetary Comparison Schedule  
(Budgetary Basis)

Year ended June 30, 2020

	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	\$ 676,467	\$ (85,000)	\$ 591,467	\$ 263,747	\$ 327,720
Total home instruction	676,467	(85,000)	591,467	263,747	327,720
Total special education	49,199,540	(1,395,570)	47,803,970	46,056,909	1,747,061
Bilingual education:					
Salaries of teachers	22,279,624	(1,680,941)	20,598,683	20,387,964	210,719
Other salaries for instruction	1,224,364	(91,240)	1,133,124	999,357	133,767
Purchased professional-educational services	14,350	30,000	44,350	14,542	29,808
Purchased technical services		30,685	30,685	27,711	2,974
General supplies	1,223,556	(1,002,915)	220,641	94,019	126,622
Textbooks	5,000	(2,000)	3,000		3,000
Other objects	24,878	(8,185)	16,693	2,775	13,918
Total bilingual education	24,771,772	(2,724,596)	22,047,176	21,526,368	520,808
School sponsored co-curricular activities:					
Salaries	1,646,414	(166,672)	1,479,742	1,333,666	146,076
Purchased professional-educational services	54,347	(33,347)	21,000		21,000
Purchased services	1,300		1,300		1,300
Supplies and materials	90,785	560	91,345	13,143	78,202
Other objects	113,497	344,000	457,497	254,449	203,048
Total school sponsored co-curricular activities	1,906,343	144,541	2,050,884	1,601,258	449,626
School sponsored athletic activities:					
Salaries	2,482,701	(264,575)	2,218,126	1,842,364	375,762
Purchased services	457,551		457,551	372,563	84,988
Supplies and materials	582,818	69,065	651,883	446,526	205,357
Other objects	198,985	15,150	214,135	178,978	35,157
Total school sponsored athletic activities	3,722,055	(180,360)	3,541,695	2,840,431	701,264
Before / after school programs - instruction:					
Salaries	2,482,268	(254,338)	2,147,930	1,645,652	502,278
Other salaries for instruction	165,126		165,126	96,951	68,175
Purchased professional and technical services	167,090	(7,103)	159,987	112,778	47,209
Other objects	45,083	(38,000)	7,083	220	6,863
Total before / after school programs - instruction	2,779,567	(299,441)	2,480,126	1,855,601	624,525
Before / after school programs - support services:					
Salaries	56,407	220,000	276,407	275,396	1,011
Purchased services	13,419	55,000	68,419	11,199	57,220
Supplies and materials	54,775	53,003	107,778	70,601	37,177
Total before / after school programs - support services	124,601	328,003	452,604	357,196	95,408
Alternative education programs - instruction:					
Salaries of teachers	499,157	(457,280)	41,877		41,877
Purchased professional and technical services	187,878	(137,000)	50,878	6,532	44,346
Other purchased services	3,000	(3,000)			
General supplies	6,015		6,015	4,967	1,048
Total alternative education programs - instruction	696,050	(597,280)	98,770	11,499	87,271
Alternative education programs - support services:					
Salaries of teachers	1,117,748	(846,574)	271,174	198,224	72,950
Salaries of family liaisons / comm parent inv. specialists	56,125	(55,000)	1,125	421	704
Total alternative education programs - support services	1,173,873	(901,574)	272,599	198,645	73,654
Other supplemental / at-risk programs - instruction:					
Salaries of reading specialists	195,761	14,000	209,761	209,682	79
Purchased professional and technical services	467,679	16,762	484,441	243,718	240,723
Total other supplemental / at-risk programs - instruction	663,440	30,762	694,202	453,400	240,802

Newark Board of Education  
General Fund  
Budgetary Comparison Schedule  
(Budgetary Basis)  
Year ended June 30, 2020

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
<b>Current expense (continued):</b>	<b>\$ 275,123,349</b>	<b>\$ (12,327,133)</b>	<b>\$ 262,796,216</b>	<b>\$ 249,830,956</b>	<b>\$ 12,965,260</b>
<b>Total instruction</b>					
<b>Undistributed expenditures:</b>					
<b>Instruction:</b>					
Tuition to other school districts in the state-regular	574,930	(150,000)	424,930	369,622	55,308
Tuition to other school districts in the state-special	2,150,259	35,000	2,185,259	1,998,267	186,992
Tuition to county vocational - regular	8,100,591		8,100,591	7,418,896	681,695
Tuition to county vocational - special	1,313,364		1,313,364	1,245,152	68,212
Tuition to county spec. svcs. & rds	5,736,068	250,000	5,986,068	2,975,374	3,010,694
Tuition to private school - hand in state	24,481,041	(859,100)	23,621,941	22,487,567	1,134,374
Tuition to private school - hand out state	344,120		344,120	306,691	37,429
Tuition to state facilities	2,039,441		2,039,441	2,039,441	
Tuition - other	768,576	142,000	910,576	849,133	61,443
<b>Total undistributed expenditures - instruction</b>	<b>45,508,390</b>	<b>(582,100)</b>	<b>44,926,290</b>	<b>39,690,143</b>	<b>5,236,147</b>
<b>Attendance and social work services:</b>					
Salaries	8,984,584	144,614	9,129,198	8,977,888	151,310
Salaries of family liaisons/comm parent inv. specialist	2,520,347	(317,328)	2,203,019	1,970,277	232,742
Purchased professional and technical services	10,000	(800)	9,200	3,300	5,900
Other purchased services	37,750	23,500	61,250	42,313	18,937
Supplies and material	36,312	5,153	41,465	16,081	25,384
Other objects	10,210	6,000	16,210	6,011	10,199
<b>Total attendance and social work services</b>	<b>11,599,203</b>	<b>(138,861)</b>	<b>11,460,342</b>	<b>11,015,870</b>	<b>444,472</b>
<b>Health services:</b>					
Salaries	8,279,775	(288,700)	7,991,075	7,896,920	94,155
Other salaries	896,314	106,101	1,002,415	958,442	43,973
Purchased professional and technical services	108,428	(16,000)	92,428	18,244	74,184
Other purchased services	2,300		2,300		2,300
Supplies and materials	471,640	18,669	490,309	322,490	167,819
Other objects	16,200		16,200	6,765	9,435
<b>Total health services</b>	<b>9,774,657</b>	<b>(179,930)</b>	<b>9,594,727</b>	<b>9,202,861</b>	<b>391,866</b>
<b>Other support services - student OT, PT, speech and related services:</b>					
Salaries	4,059,196	(306,000)	3,753,196	3,747,053	6,143
Purchased professional educational services	7,409,136	281,250	7,690,386	6,753,554	936,832
<b>Total other support services - student related services</b>	<b>11,468,332</b>	<b>(24,750)</b>	<b>11,443,582</b>	<b>10,500,607</b>	<b>942,975</b>
<b>Other support services - students - extra services:</b>					
Salaries	12,744,634	451,214	13,195,848	13,195,749	99
<b>Total other support services - student OT, PT, speech and related services</b>	<b>12,744,634</b>	<b>451,214</b>	<b>13,195,848</b>	<b>13,195,749</b>	<b>99</b>
<b>Other support services - guidance:</b>					
Salaries of other prof. staff	7,034,978	494,582	7,529,560	7,438,500	91,060
Salaries secretary/clerical assts.	180,102	(57,300)	122,802	106,627	16,175
Other salaries	842,117	36,196	878,313	859,320	18,993
Purchased professional educational services	86,359	(77,699)	8,660		8,660
Other purchased professional and technical services	592,628	(45,675)	546,953	496,385	50,568
Other purchased services	16,522		16,522	8,043	8,479
Supplies and materials	74,719	48,952	123,671	77,642	46,029
Other objects	27,230	6,600	33,830	4,382	29,448
<b>Total other support services - guidance</b>	<b>8,854,655</b>	<b>405,656</b>	<b>9,260,311</b>	<b>8,990,899</b>	<b>269,412</b>

Newark Board of Education  
General Fund  
Budgetary Comparison Schedule  
(Budgetary Basis)

Year ended June 30, 2020

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
<b>Current expense (continued):</b>					
<b>Undistributed expenditures (continued)</b>					
Other support services - students special (child study teams):					
Salaries of other prof. staff	\$ 16,021,445	\$ (557,858)	\$ 15,463,587	\$ 15,437,841	\$ 25,746
Other salaries	471,466	3,000	474,466	473,605	861
Other purchased professional and technical services	524,682	(101,973)	422,709	377,266	45,443
Misc. purchased services	22,158		22,158	9,244	12,914
Supplies and materials	101,465	224,100	325,565	312,216	13,349
Other objects	30,727	36,733	67,460	42,051	25,409
<b>Total other support services - students special (child study teams)</b>	<b>17,171,943</b>	<b>(395,998)</b>	<b>16,775,945</b>	<b>16,652,223</b>	<b>123,722</b>
<b>Improvement of instruction services/instructional staff:</b>					
Salaries of supervisors of instruction	9,211,051	(1,485,557)	7,725,494	7,586,636	138,858
Salaries of other professional staff	3,228,046	4,767,940	7,995,986	7,933,549	62,437
Salaries of secretarial and clerical assistants	2,526,125	1,792,110	4,318,235	4,207,667	110,568
Other salaries	6,424,098	(1,263,362)	5,160,736	5,150,774	9,962
Salaries of facilitators, math & literacy coaches	8,438,728	(198,251)	8,240,477	8,164,130	76,347
Purchased professional educational services	1,223,612	(630,528)	593,084	378,444	214,640
Other purchased professional and technical services	302,800	(66,800)	236,000	222,993	13,007
Other purchased services	238,329	(10,593)	227,736	40,646	187,090
Supplies and materials	215,394	(1,269)	214,125	106,846	107,279
Other objects	218,253	2,825	231,078	134,578	96,500
<b>Total improvement of instruction services/instructional staff</b>	<b>32,036,436</b>	<b>2,906,515</b>	<b>34,942,951</b>	<b>33,926,263</b>	<b>1,016,688</b>
<b>Educational media services/school library:</b>					
Salaries	1,364,527	(33,723)	1,330,804	1,315,633	15,171
Purchased prof. and tech. services	29,900		29,900	26,884	3,016
Supplies and materials	2,514,332	(2,430,280)	84,052	46,833	37,219
Other objects	7,345		7,345	3,522	3,823
<b>Total educational media services/school library</b>	<b>3,916,104</b>	<b>(2,464,003)</b>	<b>1,452,101</b>	<b>1,392,872</b>	<b>59,229</b>
<b>Instructional staff training services:</b>					
Purchased professional educational services	539,878	138,300	678,178	107,486	570,692
Other purchased services	451,713		451,713	99,557	352,156
Supplies and materials	63,255		63,255	4,645	58,610
Other objects	26,746	(1,000)	25,746	2,971	22,775
<b>Total instructional staff training services</b>	<b>1,081,592</b>	<b>137,300</b>	<b>1,218,892</b>	<b>214,659</b>	<b>1,004,233</b>
<b>Support services - general administration:</b>					
Salaries	587,581	43,400	630,981	630,759	222
Salaries of attorneys	914,345	(210,200)	704,145	704,048	97
Other salaries	1,633,786	(402,426)	1,231,360	1,226,611	4,749
Legal services	3,121,858	(298,665)	2,823,193	1,727,476	1,095,717
Expenditure & internal control audit fees	363,250		363,250	356,125	7,125
Other purchased prof. services	175,900	123,000	298,900	82,106	216,794
Purchased tech. services	127,389	112,368	239,757	121,816	117,941
Communications/telephone	5,787,368	(475,555)	5,311,813	2,952,929	2,358,884
Miscellaneous purchased services	206,498	39,985	246,483	57,767	188,716
General supplies	95,487	2,724	98,211	73,001	25,210
Judgments against the school district	2,001,820	(800,000)	1,201,820	999,105	202,715
Miscellaneous expenditures	159,980	24,928	184,908	135,787	49,121
<b>Total support services - general administration</b>	<b>15,175,262</b>	<b>(1,840,441)</b>	<b>13,334,821</b>	<b>9,067,530</b>	<b>4,267,291</b>
<b>Support services - school administration:</b>					
Salaries of principals/asst. principals	17,590,361	(853,063)	16,737,298	16,657,105	80,193
Salaries secretary/clerical assis.	5,122,141	(894,694)	4,227,447	4,101,709	125,738
Other salaries	1,056,581	(741,298)	315,283	232,122	83,161
Purchased professional and technical services	7,600		7,600	753,592	623,070
Other purchased services	1,318,746	57,916	1,376,662	309,072	1,067,590
Supplies and materials	458,056	48,193	506,249	193,757	312,492
Other objects	364,472	43,539	408,011	22,247,357	1,331,193
<b>Total support services - school administration</b>	<b>25,917,957</b>	<b>(2,339,407)</b>	<b>23,578,550</b>	<b>22,247,357</b>	<b>1,331,193</b>

Newark Board of Education  
General Fund

Budgetary Comparison Schedule  
(Budgetary Basis)

Year ended June 30, 2020

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
<b>Current expense (continued):</b>					
<b>Undistributed expenditures (continued)</b>					
<b>Central services:</b>					
Salaries	\$ 8,909,674	\$ (109,944)	\$ 8,799,730	\$ 8,733,577	\$ 66,153
Purchased professional services	2,224,507	50,973	2,275,480	1,640,934	634,546
Purchased technical services	990,008	(10,900)	979,108	639,939	339,169
Misc purchased services	331,155	3,950	335,105	194,559	140,546
Supplies and materials	204,032	48,005	252,037	129,871	122,166
Miscellaneous expenditures	222,123	(45,059)	177,064	53,426	123,638
<b>Total central services</b>	<b>12,881,499</b>	<b>(62,975)</b>	<b>12,818,524</b>	<b>11,392,306</b>	<b>1,426,218</b>
<b>Admin info technology:</b>					
Salaries	1,919,750	98,636	2,018,386	2,014,697	3,689
Purchased professional services	1,403,084		1,403,084	1,124,350	278,734
Purchased technical services	4,822,968	(826,888)	3,996,080	2,943,359	1,052,721
Other purchased services	71,350		71,350	6,410	64,940
Supplies and materials	2,446,213	(130,077)	2,316,136	1,655,552	660,584
Other objects	19,728		19,728	5,507	14,221
<b>Total admin info technology</b>	<b>10,683,093</b>	<b>(828,329)</b>	<b>9,824,764</b>	<b>7,749,875</b>	<b>2,074,889</b>
<b>Required maintenance for school facilities:</b>					
Salaries	13,326,857	7,595,602	20,922,459	20,602,491	319,968
Cleaning, repair and maintenance services	5,239,405	1,854,787	7,094,192	4,160,485	2,933,707
General supplies	1,924,602	2,093,808	4,018,410	3,670,337	348,073
<b>Total required maintenance for school facilities</b>	<b>20,490,864</b>	<b>11,544,197</b>	<b>32,035,061</b>	<b>28,433,313</b>	<b>3,601,748</b>
<b>Custodial services:</b>					
Salaries	22,738,687	428,841	23,167,528	22,732,283	435,245
Purchased professional and technical services	2,600,400	719,901	3,320,301	2,158,847	1,161,454
Cleaning, repair and maintenance services	16,849,921	655,285	17,505,206	16,660,988	844,218
Rental of land bldgs. - non-lease purchase	9,917,483	(2,628,389)	7,289,094	6,981,313	307,781
Other purchased property services	1,150,000	215,000	1,365,000	1,364,715	285
Insurance	2,881,551	(218,000)	2,663,551	2,576,542	87,009
Misc. purchased services	109,987	(18,872)	91,115	31,864	59,251
General supplies	1,290,334	1,396,570	2,686,904	2,037,337	649,567
Energy (electricity)	12,693,296	(800,000)	11,893,296	11,692,152	201,144
Energy (oil)	235,038		235,038	72,195	162,843
Energy (gasoline)		20,000	20,000		20,000
Other objects	144,800	(44,256)	100,544	50,524	50,020
<b>Total custodial services</b>	<b>70,611,497</b>	<b>(267,920)</b>	<b>70,343,577</b>	<b>66,358,760</b>	<b>3,984,817</b>
<b>Security:</b>					
Salaries	14,396,173	(410,279)	13,985,894	13,722,536	263,358
Purchased professional and technical services	385,939	(14,995)	370,944	285,914	85,030
Cleaning, repair and maintenance services	1,610		1,610	610	1,000
General supplies	49,463	(2,360)	47,103	12,138	34,965
Other objects	487	395	882	395	487
<b>Total security</b>	<b>14,833,672</b>	<b>(427,239)</b>	<b>14,406,433</b>	<b>14,021,593</b>	<b>384,840</b>
<b>Student transportation services:</b>					
Salaries for pupil trans. - (other than home/school)	1,876,184	(160,000)	1,716,184	1,564,443	151,741
Salaries for pupil trans. - (between home & school-nonpublic)	100,000		100,000	94,937	5,063
Management fee- ESC & CTSA trans. program	772,507	(325,000)	447,507	197,846	249,661
Other purchased professional and technical services	70,126	50,000	120,126	34,627	85,499
Cleaning, repair and maintenance services	284,779	(80,000)	204,779	90,739	114,040
Rental payments-school buses	7,524		7,524	6,349	1,175
Contracted services (between home and sch.) - vendor	3,643,351	(758,970)	2,884,381	2,881,476	2,905
Contracted services (other than home to sch.) - vendor	1,597,358	571,769	2,169,127	1,175,282	993,845
Contracted services (special ed.) - vendor		13,660,004	13,660,004	12,917,499	742,505
Contracted services (regular) - esc	1,085,422	(13,350)	1,072,072	888,141	183,931
Contracted services (special ed.) - esc	28,555,716	(13,801,764)	14,753,952	14,160,780	593,172
Contracted services - aid in lieu of payments - nonpublic	304,275		304,275	274,224	30,051
Contracted services - aid in lieu of payments - charter	300,750	(116,030)	184,720		184,720
Miscellaneous purchased services	12,938		12,938	7,536	5,402
Supplies and materials	85,005	(15,000)	70,005	12,321	57,684
Other objects	32,820	15,000	47,820	19,458	28,362
<b>Total student transportation services</b>	<b>38,728,755</b>	<b>(973,341)</b>	<b>37,755,414</b>	<b>34,325,658</b>	<b>3,429,756</b>



Newark Board of Education  
General Fund

Budgetary Comparison Schedule  
(Budgetary Basis)

Year ended June 30, 2020

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
<b>Current expense (continued):</b>					
<b>Undistributed expenditures (continued)</b>					
Unallocated benefits - employee benefits:	\$ 10,473,111		\$ 10,473,111	\$ 8,856,502	\$ 1,616,609
Social security contributions	3,143,829		3,143,829	3,143,829	
T.P.A.F. Contributions - ERIP (Early Retirement Incentive Program)	3,215,075	\$ 120,904	3,335,979	3,235,969	100,010
Other retirement contributions-regular	582,638	16,486	599,124	598,152	972
Other retirement contributions-deferred	2,900,000	(123,000)	2,777,000	2,207,274	569,726
Unemployment compensation	9,174,063		9,174,063	7,069,468	2,104,595
Worker's compensation	90,363,716	(5,732,060)	84,631,656	81,774,800	2,856,856
Health benefits	384,500		384,500	329,500	55,000
Tuition reimbursement	14,000,982	3,085,514	17,086,496	16,175,343	911,153
Other employment benefits	134,237,914	(2,632,156)	131,605,758	123,390,837	8,214,921
<b>Total unallocated benefits</b>					
On-behalf payments:				59,996,216	(59,996,216)
On-behalf TPAF pension and annuity fund				22,257,499	(22,257,499)
On-behalf TPAF post retirement medical				59,104	(59,104)
On-behalf TPAF long-term disability				23,098,107	(23,098,107)
Reimbursed TPAF social security contributions				105,410,926	(105,410,926)
<b>Total on-behalf payments</b>				567,180,301	(67,206,410)
<b>Total undistributed expenditures</b>	<b>497,716,459</b>	<b>2,257,432</b>	<b>499,973,891</b>	<b>817,011,257</b>	<b>(54,241,150)</b>
<b>Total current expense</b>	<b>772,839,808</b>	<b>(10,069,701)</b>	<b>762,770,107</b>		
<b>Capital outlay</b>					
<b>Equipment:</b>					
Regular programs - instruction:			98,515	58,332	40,183
Grades 1-5	136,940	(38,425)	88,140	88,140	
Grades 6-8	1,028,105	(939,965)	20,680	16,160	4,520
Grades 9-12	18,251	2,429			
Special Education - instruction:			30,510	30,510	
Learning and/or Language Disabilities Mild or Moderate	32,000	(1,490)	15,514		15,514
Resource room / resource center	15,514				
Undistributed expenditures:	427,939	191,525	619,464	364,283	255,181
Non-Instructional	51,550		51,550	22,800	28,750
Health Services	59,868	(17,638)	42,230	28,651	13,579
Support services school administration	15,000	85,105	100,105	75,011	25,094
Central services	125,000	1,136,147	1,261,147	839,522	421,625
Admin info tech	5,858	206,993	212,851	206,994	5,857
Required maintenance for school facilities		121,136	121,136	82,241	38,895
Custodial services	250,000	(250,000)			
Student transportation services	2,166,025	495,817	2,661,842	1,812,644	849,198
<b>Total equipment</b>					
Facilities acquisition and construction services:	30,983	1,572,655	1,603,638	1,584,453	19,185
Other purchased services	3,385,439	3,408,531	6,793,970	4,849,487	1,944,483
Construction services	3,416,422	4,981,186	8,397,608	6,433,940	1,963,668
<b>Total facilities acquisition and construction services</b>	<b>5,582,447</b>	<b>5,477,003</b>	<b>11,059,450</b>	<b>8,246,584</b>	<b>2,812,866</b>
<b>Total capital outlay</b>					
<b>Special schools:</b>					
Summer school - instruction:			823,125	768,210	54,915
Other salaries for instruction	1,091,913	(268,788)	1,061,460	961,814	99,646
Purchased professional educational services	1,156,460	(95,000)	1,061,460	121,289	11,908
General supplies	133,197		133,197		166,469
<b>Total summer school - instruction</b>	<b>2,381,570</b>	<b>(363,788)</b>	<b>2,017,782</b>	<b>1,851,313</b>	
Summer school - support services:			746,464	700,666	45,798
Salaries	533,876	212,588	40,000	27,266	12,714
Other purchased services		40,000	786,464	727,932	58,532
<b>Total summer school - support services</b>	<b>533,876</b>	<b>252,588</b>	<b>2,804,246</b>	<b>2,579,245</b>	<b>225,001</b>
<b>Total summer school</b>	<b>2,915,446</b>	<b>(111,200)</b>			
Accredited evening/adult/post grad - instruction:			315,000	299,687	15,313
Stipends	350,000	(35,000)	315,000	299,687	15,313
<b>Total accredited evening/adult/post grad - instruction</b>	<b>350,000</b>	<b>(35,000)</b>	<b>315,000</b>	<b>299,687</b>	<b>15,313</b>

Newark Board of Education  
General Fund  
Budgetary Comparison Schedule  
(Budgetary Basis)  
Year ended June 30, 2020

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Accredited evening/adult/post grad. - support:					
Salaries	\$ 217,525	\$ (105,000)	\$ 132,525	\$ 121,038	\$ 11,487
Supplies and materials	55,533	(5,000)	50,533	11,946	38,587
Total accredited evening/adult/post grad.-support	293,058	(110,000)	183,058	132,984	50,074
Total accredited evening/adult/post grad.	643,058	(145,000)	498,058	432,671	65,387
Total special schools	3,558,504	(256,200)	3,302,304	3,011,916	290,388
Transfer of funds to charter schools	264,811,715	3,627,052	268,438,767	268,338,174	100,593
Total expenditures	1,046,792,474	(1,221,846)	1,045,570,628	1,096,607,931	(51,037,303)
(Deficiency) excess of revenues (under) over expenditures	(88,568,524)	5,200,000	(83,368,524)	(25,214,506)	58,154,018
Other financing sources (uses):					
Transfer in - contribution to school based budgets - GF	352,048,107		352,048,107	342,926,031	(9,122,076)
Transfer in - contribution to school based budgets - GF - 2019/20 encumbrances				891,220	891,220
Transfer in - contribution to school based budgets - SRF	14,900,875	(675,239)	14,225,636	13,847,794	(377,842)
Transfers in - capital projects fund				20,271	20,271
Transfers out - Preschool Education Aid Inclusion	(2,981,117)		(2,981,117)	(2,981,117)	
Transfers out - food service	(500,000)	(5,200,000)	(5,700,000)	(4,705,000)	995,000
Transfer out - contribution to school based budgets	(352,048,107)		(352,048,107)	(342,926,031)	9,122,076
Transfer out - contribution to school based budgets - 2019/20 encumbrances				(891,220)	(891,220)
Total other financing sources (uses)	11,419,758	(5,875,239)	5,544,519	6,181,948	637,429
Net change in fund balance	(77,148,766)	(675,239)	(77,824,005)	(19,032,558)	58,791,447
Fund balances, July 1	117,399,434		117,399,434	117,399,434	
Fund balances, June 30	\$ 40,250,668	\$ (675,239)	\$ 39,575,429	\$ 98,366,876	\$ 58,791,447
Recapitulation of fund balance:					
Restricted fund balance:				\$ 2,305,352	
Excess surplus - current year				17,381,455	
Excess surplus - prior year - designated for subsequent years expenditures				5,509,941	
Capital reserve					
Assigned to:				27,828,200	
Designated for subsequent year's expenditures				25,171,873	
Year end encumbrances				20,170,055	
Unassigned fund balance				98,366,876	
Total					
Reconciliation to governmental funds statements GAAP:					
Last state aid payments not recognized on GAAP Basis				(80,804,534)	
Fund balance per governmental fund (GAAP) (B-2)				\$ 17,562,342	

Network Board of Education  
General Fund  
Combining Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
(Budgetary Basis)  
Year ended June 30, 2020

	Original Budget			Budget Transfers			Final 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
Revenues												
Local sources:												
Local tax levy	\$ 135,602,884	\$ 135,602,884	\$ 135,602,884	\$ 135,602,884	\$ 135,602,884	\$ 135,602,884	\$ 135,602,884	\$ 135,602,884	\$ 135,602,884	\$ 135,602,884	\$ 135,602,884	\$ 135,602,884
Tuition	666,705	666,705	666,705	666,705	666,705	666,705	666,705	666,705	666,705	666,705	666,705	666,705
Miscellaneous	4,437,144	4,437,144	4,437,144	4,437,144	4,437,144	4,437,144	4,437,144	4,437,144	4,437,144	4,437,144	4,437,144	4,437,144
Total - local sources	140,706,733	140,706,733	140,706,733	140,706,733	140,706,733	140,706,733	140,706,733	140,706,733	140,706,733	140,706,733	140,706,733	140,706,733
State sources:												
Categorical special education aid	45,823,149	45,823,149	45,823,149	45,823,149	45,823,149	45,823,149	45,823,149	45,823,149	45,823,149	45,823,149	45,823,149	45,823,149
Equalization aid	720,572,585	720,572,585	720,572,585	720,572,585	720,572,585	720,572,585	720,572,585	720,572,585	720,572,585	720,572,585	720,572,585	720,572,585
Categorical security aid	24,632,298	24,632,298	24,632,298	24,632,298	24,632,298	24,632,298	24,632,298	24,632,298	24,632,298	24,632,298	24,632,298	24,632,298
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
Categorical transportation aid	8,523,133	8,523,133	8,523,133	8,523,133	8,523,133	8,523,133	8,523,133	8,523,133	8,523,133	8,523,133	8,523,133	8,523,133
Extracurricular aid	2,227,468	2,227,468	2,227,468	2,227,468	2,227,468	2,227,468	2,227,468	2,227,468	2,227,468	2,227,468	2,227,468	2,227,468
Emergency 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	814,619,092	814,619,092	814,619,092	814,619,092	814,619,092	814,619,092	814,619,092	814,619,092	814,619,092	814,619,092	814,619,092	814,619,092
Federal sources:												
Medical reimbursement	2,898,125	2,898,125	2,898,125	2,898,125	2,898,125	2,898,125	2,898,125	2,898,125	2,898,125	2,898,125	2,898,125	2,898,125
Total - federal sources	2,898,125	2,898,125	2,898,125	2,898,125	2,898,125	2,898,125	2,898,125	2,898,125	2,898,125	2,898,125	2,898,125	2,898,125
Total revenues	928,223,950	928,223,950	928,223,950	928,223,950	928,223,950	928,223,950	928,223,950	928,223,950	928,223,950	928,223,950	928,223,950	928,223,950
Expenditures												
Current expense:												
Instruction:												
Regular programs:												
Salaries of teachers	917,127	8,344,187	926,134	(826,000)	267,357	(577,643)	92,127	8,611,544	8,703,021	79,474	8,532,993	8,612,467
Kindergarten	2,151,382	53,291,308	55,442,690	(1,837,000)	672,948	(1,164,053)	314,382	53,964,256	54,278,038	254,331	53,834,639	54,088,990
Grades 1-5	634,255	34,382,023	35,016,278	(599,000)	793,264	(194,264)	35,235	35,170,587	35,210,542	902	34,999,276	35,000,178
Grades 6-8	634,255	45,689,771	46,324,026	(184,116)	1,232,502	(1,040,386)	449,139	46,915,273	47,264,212	439,033	46,832,686	47,291,719
Grades 9-12												
Instruction- home instruction:												
Salaries of teachers	1,640,206		1,640,206	(1,447,040)			193,166	193,166		193,166		193,237
Other purchased services	15,960		15,960				15,960	15,960		15,960		15,960
General supplies	4,000		4,000				4,000	4,000		4,000		4,000

Newark Board of Education  
General Fund  
Combining Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
(Budgetary Basis)  
Year ended June 30, 2020

	Original Budget			Budget Transfers			Final 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):												
Regular programs - unduplicated instruction:												
Other salaries for instruction	\$ 20,000	\$ 3,198,411	\$ 3,198,411	\$ 50,000	\$ 21,380	\$ 70,000	\$ 3,639,791	\$ 3,639,791	\$ 64,165	\$ 3,512,899	\$ 3,577,064	\$ 2,612,736
Purchased professional-educational services	9,230,884	9,230,884	9,230,884	(3,026,627)	(1,026,627)	6,204,257	6,204,257	6,204,257	569,863	33,578	603,441	2,097,729
Purchased technical services	561,682	66,729	628,411	182,579	890	744,261	811,880	811,880	2,089,763	3,966	2,093,729	9,664,384
Other purchased services	2,888,665	40,037	2,928,702	(179,000)	(1,438,062)	8,403,003	4,272,023	12,775,026	6,534,318	1,130,056	11,013,964	1,014,002
General supplies	9,894,190	4,218,988	14,113,088	(1,391,187)	(14,302)	11,000,772	229,500	11,230,272	19,818	99,862	213,749	151,986
Textbooks	11,436,272	243,802	11,680,074	(435,000)	(41,309)	80,773	713,000	793,173	23,720,682	131,198,967	174,939,649	174,939,649
Other objects	30,373	671,691	702,064	49,800	91,102	29,796,180	153,538,330	183,334,510	886,248	4,438	890,686	886,248
Total regular programs	39,829,251	130,648,837	190,086,108	(9,643,991)	2,911,472	29,796,180	907,769	907,769	15,928	923,497	939,425	4,438
Special education:												
Cognitive mild:	887,669	887,669	887,669	20,100	20,100	907,769	907,769	907,769	15,928	15,928	15,928	15,928
Salaries of teachers	21,028	21,028	21,028	(5,100)	(5,100)	15,928	15,928	15,928	923,497	923,497	923,497	923,497
Other salaries for instruction	1,900	1,900	1,900	15,000	15,000	16,900	16,900	16,900	165,686	165,686	165,686	165,686
General supplies	910,327	910,327	910,327	3,000	3,000	7,828	7,828	7,828	15,604	15,604	15,604	15,604
Total cognitive mild	186,338	186,338	186,338	4,014	4,014	190,352	190,352	190,352	4,626	4,626	4,626	4,626
Cognitive moderate:												
Salaries of teachers	685,590	685,590	685,590	(866,400)	(866,400)	7,799,190	7,799,190	7,799,190	7,651,943	7,651,943	7,651,943	7,651,943
Other salaries for instruction	67,720	67,720	67,720	186,835	186,835	844,565	844,565	844,565	793,028	793,028	793,028	793,028
Purchased professional - educational services	5,200	5,200	5,200	8,760	8,760	163,229	163,229	163,229	35,889	35,889	35,889	35,889
Other purchased services	8,760	8,760	8,760	(30,307)	(30,307)	6,500	6,500	6,500	6,100	6,100	6,100	6,100
General supplies	193,536	193,536	193,536	(3,000)	(3,000)	8,833,444	8,833,444	8,833,444	8,423,860	8,423,860	8,423,860	8,423,860
Textbooks	9,100	9,100	9,100	(723,873)	(723,873)	928,484	928,484	928,484	928,482	928,482	928,482	928,482
Other objects	9,566,416	9,566,416	9,566,416	8,400	8,400	434,404	434,404	434,404	2,700	2,700	2,700	2,700
Total learning and/or language disabilities	9,566,416	9,566,416	9,566,416	(723,873)	(723,873)	9,566,416	9,566,416	9,566,416	9,566,416	9,566,416	9,566,416	9,566,416
Auditory impairments:												
Salaries of teachers	920,084	920,084	920,084	8,400	8,400	928,484	928,484	928,484	928,482	928,482	928,482	928,482
Other salaries for instruction	442,804	442,804	442,804	(6,400)	(6,400)	27,160	27,160	27,160	2,700	2,700	2,700	2,700
Other purchased services	27,160	27,160	27,160	(1,000)	(1,000)	4,000	4,000	4,000	1,357,608	1,357,608	1,357,608	1,357,608
General supplies	5,000	5,000	5,000	(1,000)	(1,000)	1,357,608	1,357,608	1,357,608	1,357,608	1,357,608	1,357,608	1,357,608
Total auditory impairments	1,395,048	1,395,048	1,395,048	(1,000)	(1,000)	1,395,048	1,395,048	1,395,048	1,395,048	1,395,048	1,395,048	1,395,048
Behavioral disabilities:												
Salaries of teachers	1,990,545	1,990,545	1,990,545	(134,200)	(134,200)	1,856,345	1,856,345	1,856,345	1,813,297	1,813,297	1,813,297	1,813,297
Other salaries for instruction	581,058	581,058	581,058	64,700	64,700	645,758	645,758	645,758	591,500	591,500	591,500	591,500
Purchased professional-educational services	49,305	49,305	49,305	(3,000)	(3,000)	46,305	46,305	46,305	31,692	31,692	31,692	31,692
General supplies	3,000	3,000	3,000	(77,500)	(77,500)	2,521,408	2,521,408	2,521,408	2,440,492	2,440,492	2,440,492	2,440,492
Total behavioral disabilities	2,623,908	2,623,908	2,623,908	(77,500)	(77,500)	2,546,408	2,546,408	2,546,408	2,440,492	2,440,492	2,440,492	2,440,492

Newark Board of Education  
General Fund  
Combining Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
(Budgetary Basis)  
Year ended June 30, 2010

	Original Budget		Budget Transfers		Final Budget		Actual	
	Operating Fund 11-13	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Operating Fund 11-13	Total General Fund	Operating Fund 11-13	Total General Fund
Current expense (continued):								
Instruction:								
Special education (continued):								
Multiple disabilities:								
Salaries of teachers	\$ 2,742,374	\$ 3,717,374	\$ (125,501)	\$ (125,501)	\$ 3,621,873	\$ 3,621,873	\$ 3,563,007	\$ 3,563,007
Other salaries for instruction	935,237	935,237	90,644	90,644	1,025,971	1,025,971	995,271	995,271
Purchased professional-educational services	23,800	23,800			23,800	23,800	6,950	6,950
Other purchased services	2,500	2,500			2,500	2,500	39,796	39,796
General supplies	67,737	67,737			67,737	67,737	1,717	1,717
Other objects	8,421	8,421			8,421	8,421	4,695,741	4,695,741
Total multiple disabilities	4,785,159	4,785,159	(34,857)	(34,857)	4,750,302	4,750,302		
Resource non/center:								
Salaries of teachers	\$ 377,614	\$ 16,762,346	\$ 31,000	\$ (51,824)	\$ 368,614	\$ 15,894,508	\$ 361,486	\$ 15,733,705
Other salaries for instruction	377,035	377,035	(117,200)	(117,200)	278,835	278,835	41,846	41,846
Purchased professional-educational services	7,300	7,300			7,300	7,300	96,350	96,350
General supplies	149,277	149,277	(10,057)	(10,057)	139,220	139,220	261	261
Textbooks	14,000	14,000	(2,000)	(2,000)	12,000	12,000	15,833,162	15,833,162
Other objects	18,097	18,097			18,097	18,097		
Total resource non/center	337,614	16,993,951	31,000	(681,081)	368,614	16,230,870	361,486	15,833,162
Autism:								
Salaries of teachers	6,620,969	6,620,969	(284,000)	(284,000)	6,336,969	6,336,969	6,295,079	6,295,079
Other salaries for instruction	1,888,094	1,888,094	64,100	64,100	1,952,194	1,952,194	1,897,098	1,897,098
Purchased professional-educational services	23,000	23,000			23,000	23,000	68,780	68,780
General supplies	96,401	96,401	1,929	1,929	98,330	98,330		
Other objects	2,152	2,152			2,152	2,152	8,269,947	8,269,947
Total autism	8,627,516	8,627,516	27,858	(217,971)	8,442,503	8,442,503	33,811	33,811
Preschool disabilities-full time:								
Salaries of teachers	2,186,663	2,186,663	(74,236)	(74,236)	2,026,427	2,026,427	2,026,427	2,026,427
Other salaries for instruction	964,497	964,497	416,475	416,475	1,380,972	1,380,972	1,380,972	1,380,972
Purchased professional-educational services	23,266	23,266	(5,400)	(5,400)	17,866	17,866	3,014	3,014
General supplies	3,088,336	3,088,336	316,839	316,839	3,412,265	3,412,265	3,419,413	3,419,413
Other objects								
Total preschool disabilities - full time	6,262,762	6,262,762	652,688	(652,688)	6,262,762	6,262,762	6,262,762	6,262,762
Home instruction:								
Purchased professional-educational services	676,467	676,467	(85,000)	(85,000)	591,467	591,467	591,467	591,467
Total home instruction	676,467	676,467	(85,000)	(85,000)	591,467	591,467	591,467	591,467
Total special education	4,102,597	43,097,033	316,697	(1,706,267)	43,399,766	43,399,766	43,069,487	43,069,487
Bilingual education:								
Salaries of teachers	22,279,624	22,279,624	(1,680,941)	(1,680,941)	20,598,683	20,598,683	20,387,964	20,387,964
Other salaries for instruction	1,224,364	1,224,364	(91,240)	(91,240)	1,133,124	1,133,124	999,357	999,357
Purchased professional-educational services	14,350	14,350	(5,000)	(5,000)	9,350	9,350	14,542	14,542
Other purchased services	111,306	111,306	(7,656)	(7,656)	103,650	103,650	27,711	27,711
General supplies	5,000	5,000	(2,000)	(2,000)	3,000	3,000	52,283	52,283
Textbooks	1,600	23,278	(685)	(685)	15,778	16,692	281	2,494
Other objects	1,113,850	23,657,932	(930,329)	(1,294,337)	23,047,176	23,047,176	21,432,058	21,432,058
Total bilingual education	1,113,850	23,657,932	(930,329)	(1,294,337)	23,047,176	23,047,176	21,432,058	21,432,058

Newark Board of Education  
General Fund  
Combining Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
(Budgetary Basis)  
Year ended June 30, 2010

	Original Budget			Budget Transfers			Final Budget			Actual		
	Operating Fund 11-13	Total General Fund	Blended Resource Fund 15	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund
Current expense (continued):												
Instruction (continued):												
School sponsored co-curricular activities:												
Salaries	\$ 110,000	\$ 1,516,414	\$ 1,646,414	\$ (16,840)	\$ (149,832)	\$ (166,672)	\$ 93,160	\$ 1,286,582	\$ 1,479,742	\$ 91,412	\$ 1,242,234	\$ 1,333,666
Purchased professional-educational services	54,347	54,347	54,347		(33,347)	(33,347)		21,000	21,000		1,300	13,143
Purchased services	1,300	1,300	1,300					91,345	91,345		11,470	354,419
Supplies and materials	90,785	90,785	90,785	560	560	344,000	424,554	22,943	427,497	242,979	11,470	554,419
Other objects	22,943	113,497	113,497	344,000		344,000	527,714	1,233,170	3,020,884	334,391	1,266,887	1,601,218
Total school sponsored co-curricular activities	202,354	1,705,229	1,906,343	327,160	(182,619)	144,541	719,372	2,812,323	3,541,695	389,426	2,251,069	2,840,431
School sponsored athletic activities:												
Salaries	120,000	2,362,701	2,482,701	6,810	(271,385)	(264,575)	126,810	2,091,316	2,218,126	107,620	1,794,744	1,842,264
Purchased services	457,531	457,531	457,531				457,531	457,531	457,531	372,563	372,563	446,526
Supplies and materials	60,296	52,512	52,512	74,225	(5,160)	69,065	134,321	517,262	651,883	103,783	340,783	446,526
Other objects	8,340	190,645	198,985	2,130	(3,000)	(870)	10,490	202,645	214,135	3,500	175,478	178,978
Total school sponsored athletic activities	646,137	2,975,868	3,222,055	83,185	(283,545)	(180,260)	719,372	2,812,323	3,541,695	389,426	2,251,069	2,840,431
Before / after school programs - instruction:												
Salaries of teachers	798,939	1,603,319	2,402,268	21,087	(375,425)	(354,338)	820,026	1,317,904	2,142,930	750,289	495,363	1,644,652
Other salaries for instruction	167,090	165,126	167,090	(7,103)		(7,103)	159,987	161,126	161,126	112,778	96,951	112,778
Purchased professional and technical services	45,083	45,083	45,083	(38,000)		(38,000)	7,083	7,083	199,987	220	220	220
Total before / after school programs - instruction	1,011,112	1,768,455	2,779,567	(24,016)	(375,425)	(399,441)	987,096	1,493,036	2,480,126	863,287	592,314	1,851,601
Before / after school programs - support services:												
Salaries	56,407	56,407	56,407	220,000		220,000	276,407	276,407	276,407	273,396	273,396	273,396
Purchased professional and technical services	13,419	13,419	13,419	55,000		55,000	68,419	68,419	68,419	70,601	70,601	70,601
Other purchased services	54,775	54,775	54,775	53,003		53,003	107,778	107,778	107,778	357,196	357,196	357,196
Total before / after school programs - support services	124,601	124,601	124,601	328,003		328,003	452,604	452,604	452,604	501,193	501,193	501,193
Alternative education programs - instruction:												
Salaries of teachers	139,650	499,157	499,157	(127,000)	(457,280)	(328,280)	12,630	38,248	41,877	1,210	5,282	6,532
Purchased professional and technical services	3,000	3,000	3,000	(3,000)		(3,000)	6,015	6,015	6,015	1,210	1,210	1,210
Other purchased services	6,015	6,015	6,015				17,630	17,630	17,630	10,239	10,239	10,239
Total alternative education programs - instruction	148,665	508,172	508,172	(133,000)	(457,280)	(328,280)	36,275	61,893	65,522	2,420	6,731	7,981
Alternative education programs - support services:												
Salaries	247,555	870,193	1,117,748	(213,398)	(631,176)	(417,784)	34,157	237,017	271,174	28,594	169,650	194,224
Purchased professional and technical services	56,125	56,125	56,125	(55,000)		(55,000)	1,125	1,125	1,125	421	421	421
Other purchased services	247,555	926,318	1,173,873	(213,398)	(684,176)	(470,778)	34,157	238,142	272,299	28,594	170,051	194,645
Total alternative education programs - support services	551,235	1,852,636	2,147,746	(421,796)	(1,315,352)	(722,782)	69,471	476,284	544,598	59,619	340,122	389,290
Other supplemental / at-risk programs - instruction:												
Salaries of reading specialists	195,761	195,761	195,761	14,000		14,000	209,761	209,761	209,761	209,682	209,682	209,682
Purchased professional and technical services	467,679	467,679	467,679	15,762		15,762	483,441	483,441	483,441	343,718	343,718	343,718
Total other supplemental / at-risk programs - instruction	663,440	663,440	663,440	29,762		29,762	693,202	693,202	693,202	453,400	453,400	453,400
Total instruction	47,023,247	228,098,102	275,121,349	(9,886,719)	(2,438,414)	(12,325,133)	37,136,528	225,659,688	262,796,216	30,649,583	219,781,372	249,830,936

Newark Board of Education  
General Fund  
Combining Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
(Budgetary Basis)  
Year ended June 30, 2020

Instruction	Original Budget			Budget Transfers			Final 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
Undistributed expenditures:												
Instruction:												
Tuition to other school districts in the state-regular	\$ 574,930	\$ 574,930	\$ (150,000)	\$ 424,930	\$ (150,000)	\$ 424,930	\$ 424,930	\$ 424,930	\$ 424,930	\$ 424,930	\$ 424,930	\$ 424,930
Tuition to other school districts in the state-special	2,150,259	2,150,259	35,000	2,185,259	35,000	2,185,259	2,185,259	2,185,259	2,185,259	2,185,259	2,185,259	2,185,259
Tuition to county vocational - regular	8,100,591	8,100,591		8,100,591		8,100,591	8,100,591	8,100,591	8,100,591	8,100,591	8,100,591	8,100,591
Tuition to county vocational - special	1,313,364	1,313,364		1,313,364		1,313,364	1,313,364	1,313,364	1,313,364	1,313,364	1,313,364	1,313,364
Tuition to county spec. area & rds	5,726,068	5,726,068	250,000	5,986,068	250,000	5,986,068	5,986,068	5,986,068	5,986,068	5,986,068	5,986,068	5,986,068
Tuition to private school - hand in state	23,481,041	23,481,041	(859,100)	22,621,941	(859,100)	22,621,941	22,487,567	22,487,567	22,487,567	22,487,567	22,487,567	22,487,567
Tuition to private school - hand out state	344,120	344,120		344,120		344,120	308,691	308,691	308,691	308,691	308,691	308,691
Tuition to state facilities	2,039,441	2,039,441		2,039,441		2,039,441	2,039,441	2,039,441	2,039,441	2,039,441	2,039,441	2,039,441
Tuition - other	768,376	768,376	142,000	910,376	142,000	910,376	849,133	849,133	849,133	849,133	849,133	849,133
Total undistributed expenditures - instruction	\$ 5,508,390	\$ 5,508,390	(582,100)	4,926,290	(582,100)	4,926,290	4,926,290	4,926,290	4,926,290	4,926,290	4,926,290	4,926,290
Attendance and social work services:												
Salaries	3,872,633	3,872,633	(97,452)	3,775,181	(97,452)	3,775,181	3,775,181	3,775,181	3,775,181	3,775,181	3,775,181	3,775,181
Salaries of family liaisons / common general inv. Specialists	149,728	149,728	(97,728)	52,000	(97,728)	52,000	52,000	52,000	52,000	52,000	52,000	52,000
Purchased professional and technical services	10,000	10,000	(800)	9,200	(800)	9,200	9,200	9,200	9,200	9,200	9,200	9,200
Other purchased materials	37,750	37,750	23,500	61,250	23,500	61,250	61,250	61,250	61,250	61,250	61,250	61,250
Supplies and materials	4,000	4,000	7,155	11,155	(2,000)	9,155	9,155	9,155	9,155	9,155	9,155	9,155
Other objects	3,064,111	3,064,111	(98,527)	2,965,584	(98,527)	2,965,584	2,965,584	2,965,584	2,965,584	2,965,584	2,965,584	2,965,584
Total attendance and social work services	\$ 11,593,203	\$ 11,593,203	(198,854)	11,394,349	(198,854)	11,394,349	11,394,349	11,394,349	11,394,349	11,394,349	11,394,349	11,394,349
Health services:												
Salaries	1,145,184	1,145,184	(101,000)	1,044,184	(101,000)	1,044,184	1,044,184	1,044,184	1,044,184	1,044,184	1,044,184	1,044,184
Other salaries	727,063	727,063	110,140	837,203	110,140	837,203	837,203	837,203	837,203	837,203	837,203	837,203
Purchased prof. and tech. services	108,428	108,428	(16,000)	92,428	(16,000)	92,428	92,428	92,428	92,428	92,428	92,428	92,428
Other purchased services	2,300	2,300	2,300	4,600	2,300	4,600	4,600	4,600	4,600	4,600	4,600	4,600
Supplies and materials	397,000	397,000	20,384	417,384	(1,715)	415,669	415,669	415,669	415,669	415,669	415,669	415,669
Other objects	16,000	16,000	16,000	32,000	16,000	32,000	32,000	32,000	32,000	32,000	32,000	32,000
Total health services	\$ 2,395,975	\$ 2,395,975	(85,277)	2,310,698	(85,277)	2,310,698	2,310,698	2,310,698	2,310,698	2,310,698	2,310,698	2,310,698
Other support services - speech, OT, PT and related services:												
Salaries	4,059,196	4,059,196	(306,000)	3,753,196	(306,000)	3,753,196	3,753,196	3,753,196	3,753,196	3,753,196	3,753,196	3,753,196
Purchased professional educational services	7,809,136	7,809,136	281,250	8,090,386	281,250	8,090,386	7,690,386	7,690,386	7,690,386	7,690,386	7,690,386	7,690,386
Total other support services - speech, OT, PT and related services	\$ 11,868,332	\$ 11,868,332	(24,750)	11,843,582	(24,750)	11,843,582	11,843,582	11,843,582	11,843,582	11,843,582	11,843,582	11,843,582
Other support services - students - extra services:												
Salaries	12,744,634	12,744,634	451,214	13,195,848	451,214	13,195,848	13,195,848	13,195,848	13,195,848	13,195,848	13,195,848	13,195,848
Total other support services - students - extra services	\$ 12,744,634	\$ 12,744,634	451,214	13,195,848	451,214	13,195,848	13,195,848	13,195,848	13,195,848	13,195,848	13,195,848	13,195,848
Total other support services - students - guidance:												
Salaries of other prof. staff	124,402	124,402	(42,300)	82,102	(42,300)	82,102	82,102	82,102	82,102	82,102	82,102	82,102
Salaries secretary/clerical staff	738,630	738,630	(16,548)	722,082	(16,548)	722,082	722,082	722,082	722,082	722,082	722,082	722,082
Purchased professional - educational services	62,199	62,199	(62,199)		(62,199)							
Other purchased prof. and tech. services	592,628	592,628	(45,675)	546,953	(45,675)	546,953	546,953	546,953	546,953	546,953	546,953	546,953
Other purchased services	16,922	16,922	16,922	33,844	16,922	33,844	33,844	33,844	33,844	33,844	33,844	33,844
Supplies and materials	41,259	41,259	7,474	48,733	7,474	48,733	48,733	48,733	48,733	48,733	48,733	48,733
Other objects	18,700	18,700	7,400	26,100	7,400	26,100	26,100	26,100	26,100	26,100	26,100	26,100
Total other support services - students - guidance	\$ 1,593,340	\$ 1,593,340	96,082	1,689,422	96,082	1,689,422	1,689,422	1,689,422	1,689,422	1,689,422	1,689,422	1,689,422

Newark Board of Education  
General Fund  
Combining Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
(Budgetary Basis)  
Year ended June 30, 2020

	Original Budget			Budget Transfers			Final Budget			Actual		
	Operating Fund 11-13	Total General Fund	Total	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
<b>Current expense (continued):</b>												
Undistributed expenditures (continued):												
Other support services - students special (child study team):	\$ 16,021,445	\$ 16,021,445	\$ (537,858)	\$ 15,483,587	\$ 15,483,587	\$ 15,483,587	\$ 15,483,587	\$ 15,483,587	\$ 15,483,587	\$ 15,483,587	\$ 15,483,587	\$ 15,483,587
Salaries of other prof. staff	471,466	471,466	3,000	474,466	474,466	474,466	474,466	474,466	474,466	474,466	474,466	474,466
Other salaries	324,682	324,682	(101,973)	222,709	222,709	222,709	222,709	222,709	222,709	222,709	222,709	222,709
Other purchased prof. and tech. services	22,158	22,158		22,158	22,158	22,158	22,158	22,158	22,158	22,158	22,158	22,158
Other purchased services	101,465	101,465	224,168	325,633	325,633	325,633	325,633	325,633	325,633	325,633	325,633	325,633
Supplies and materials	30,727	30,727	36,733	67,460	67,460	67,460	67,460	67,460	67,460	67,460	67,460	67,460
Other objects	17,171,943	17,171,943	(395,998)	16,775,945	16,775,945	16,775,945	16,775,945	16,775,945	16,775,945	16,775,945	16,775,945	16,775,945
<b>Total other support services - students special (child study team)</b>												
Improvement of instruction services/instructional staff:												
Salaries of supervisors of instruction	\$ 9,211,051	9,211,051	(1,485,557)	7,725,494	7,725,494	7,725,494	7,725,494	7,725,494	7,725,494	7,725,494	7,725,494	7,725,494
Salaries of other professional staff	1,032,913	1,032,913	4,410,310	5,443,223	5,443,223	5,443,223	5,443,223	5,443,223	5,443,223	5,443,223	5,443,223	5,443,223
Salaries of secretarial and clerical assistants	2,195,133	2,195,133	357,630	2,552,763	2,552,763	2,552,763	2,552,763	2,552,763	2,552,763	2,552,763	2,552,763	2,552,763
Other salaries	5,992,312	5,992,312	(13,472,040)	(7,479,728)	(7,479,728)	(7,479,728)	(7,479,728)	(7,479,728)	(7,479,728)	(7,479,728)	(7,479,728)	(7,479,728)
Salaries of facilities, math and literacy coaches	5,500,399	5,500,399	933,699	6,434,098	6,434,098	6,434,098	6,434,098	6,434,098	6,434,098	6,434,098	6,434,098	6,434,098
Salaries of professional educational services	797,935	797,935	7,640,793	8,438,728	8,438,728	8,438,728	8,438,728	8,438,728	8,438,728	8,438,728	8,438,728	8,438,728
Salaries of instructional and technical services	887,482	887,482	336,130	1,223,612	1,223,612	1,223,612	1,223,612	1,223,612	1,223,612	1,223,612	1,223,612	1,223,612
Other purchased professional and technical services	302,800	302,800	(66,000)	236,800	236,800	236,800	236,800	236,800	236,800	236,800	236,800	236,800
Other purchased services	220,329	220,329	18,000	238,329	238,329	238,329	238,329	238,329	238,329	238,329	238,329	238,329
Other purchased materials	123,183	123,183	92,211	215,394	215,394	215,394	215,394	215,394	215,394	215,394	215,394	215,394
Supplies and materials	151,737	151,737	(8,000)	143,737	143,737	143,737	143,737	143,737	143,737	143,737	143,737	143,737
Other objects	10,778,310	10,778,310	(2,509,018)	8,269,292	8,269,292	8,269,292	8,269,292	8,269,292	8,269,292	8,269,292	8,269,292	8,269,292
<b>Total improvement of instruction services/instructional staff</b>												
Educational media services/school library:												
Salaries	10,000	10,000	(4,400)	5,600	5,600	5,600	5,600	5,600	5,600	5,600	5,600	5,600
Purchased prof. and tech. services	29,900	29,900	(29,900)									
Supplies and materials	2,402,046	2,402,046	(2,397,455)	4,591	4,591	4,591	4,591	4,591	4,591	4,591	4,591	4,591
Other objects	7,345	7,345		7,345	7,345	7,345	7,345	7,345	7,345	7,345	7,345	7,345
<b>Total educational media services/school library</b>												
Instructional staff training services:												
Purchased professional - educational services	239,900	239,900	(183,400)	56,500	56,500	56,500	56,500	56,500	56,500	56,500	56,500	56,500
Other purchased services	434,884	434,884	63,255	498,139	498,139	498,139	498,139	498,139	498,139	498,139	498,139	498,139
Supplies and materials	63,255	63,255		63,255	63,255	63,255	63,255	63,255	63,255	63,255	63,255	63,255
Other objects	26,746	26,746		26,746	26,746	26,746	26,746	26,746	26,746	26,746	26,746	26,746
<b>Total instructional staff training services</b>												
Support services - general administration:												
Salaries	587,581	587,581	43,400	630,981	630,981	630,981	630,981	630,981	630,981	630,981	630,981	630,981
Salaries of attorneys	914,345	914,345	(210,200)	704,145	704,145	704,145	704,145	704,145	704,145	704,145	704,145	704,145
Other salaries	1,633,286	1,633,286	(402,426)	1,230,860	1,230,860	1,230,860	1,230,860	1,230,860	1,230,860	1,230,860	1,230,860	1,230,860
Legal services	3,121,858	3,121,858	(298,665)	2,823,193	2,823,193	2,823,193	2,823,193	2,823,193	2,823,193	2,823,193	2,823,193	2,823,193
Expenditures & internal control audit fees	363,250	363,250		363,250	363,250	363,250	363,250	363,250	363,250	363,250	363,250	363,250
Purchased prof. services	175,900	175,900	125,000	300,900	300,900	300,900	300,900	300,900	300,900	300,900	300,900	300,900
Purchased tech. services	127,389	127,389	112,568	239,957	239,957	239,957	239,957	239,957	239,957	239,957	239,957	239,957
Communications/telephone	5,787,368	5,787,368	(475,555)	5,311,813	5,311,813	5,311,813	5,311,813	5,311,813	5,311,813	5,311,813	5,311,813	5,311,813
Miscellaneous purchased services	206,498	206,498	39,985	246,483	246,483	246,483	246,483	246,483	246,483	246,483	246,483	246,483
General supplies	95,487	95,487	2,724	98,211	98,211	98,211	98,211	98,211	98,211	98,211	98,211	98,211
Judgments against the school district	2,061,820	2,061,820	(800,000)	1,261,820	1,261,820	1,261,820	1,261,820	1,261,820	1,261,820	1,261,820	1,261,820	1,261,820
Miscellaneous expenditures	159,980	159,980	24,928	184,908	184,908	184,908	184,908	184,908	184,908	184,908	184,908	184,908
<b>Total support services - general administration</b>												



Network Board of Education  
General Fund  
Combining Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
(Budgetary Basis)  
Year ended June 30, 2010

	Original Budget			Budget Transfers			Final 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	
Current expense (continued):												
Undistributed expenditures (continued):												
Support services - school administration:												
Salaries of principals/assistant principals	140,665	17,429,896	17,570,561	282,200	(1,132,263)	(850,063)	442,865	16,294,433	16,214,503	442,602	16,657,105	
Salaries secretaries/clerical tests.		5,122,141	5,122,141	105,660	(1,000,344)	(894,684)	105,660	4,121,787	4,227,447	(10)	4,101,709	
Other salaries		1,056,581	1,056,581		(741,298)	(741,298)		315,283	315,283		322,122	
Purchased professional and technical services		7,600	7,600	20,374	37,542	57,916	20,980	1,353,682	1,376,662	56,340	753,592	
Other purchased services	606	1,318,140	1,318,746	60,357	(11,864)	(48,193)	60,057	446,192	506,249	1,550	509,072	
Supplies and materials		438,056	438,056	5,290	38,240	43,530	5,290	402,721	408,011		192,757	
Other objects	161,271	25,756,686	25,917,957	473,481	(3,811,988)	(3,338,507)	634,832	22,843,698	23,578,350	598,822	21,648,535	
Total support services - school administration	12,851,929	12,881,499	12,881,499	624,973	(624,973)	(624,973)	12,818,524	12,818,524	11,392,306	11,392,306	11,392,306	
Total Central Services	8,909,674	8,909,674	8,909,674	(109,944)	(109,944)	(109,944)	8,799,730	8,799,730	8,733,577	8,733,577	8,733,577	
Salaries	2,224,307	2,224,307	2,224,307	56,973	50,973	50,973	2,275,480	2,275,480	2,275,480	2,275,480	2,275,480	
Purchased professional services	990,068	990,068	990,068	(10,900)	(10,900)	(10,900)	979,108	979,108	979,108	979,108	979,108	
Purchased technical services	331,155	331,155	331,155	48,005	48,005	48,005	335,105	335,105	335,105	335,105	335,105	
Misc purchased services	204,032	204,032	204,032	48,005	48,005	48,005	252,037	252,037	252,037	252,037	252,037	
Supplies and materials	222,123	222,123	222,123	643,029	643,029	643,029	172,064	172,064	172,064	172,064	172,064	
Miscellaneous expenditures												
Total Central Services	19,728	19,728	19,728	9,824,764	9,824,764	9,824,764	19,728	19,728	19,728	19,728	19,728	
Admin Info Technology:												
Salaries	1,919,750	1,919,750	1,919,750	98,636	98,636	98,636	2,018,386	2,018,386	2,018,386	2,018,386	2,018,386	
Purchased professional services	1,403,084	1,403,084	1,403,084				1,403,084	1,403,084	1,403,084	1,403,084	1,403,084	
Purchased technical services	4,822,968	4,822,968	4,822,968	(826,888)	(826,888)	(826,888)	3,996,080	3,996,080	3,996,080	3,996,080	3,996,080	
Other purchased services	71,330	71,330	71,330	(130,077)	(130,077)	(130,077)	71,330	71,330	71,330	71,330	71,330	
Supplies and materials	2,446,213	2,446,213	2,446,213				2,316,136	2,316,136	2,316,136	2,316,136	2,316,136	
Other objects	19,728	19,728	19,728				19,728	19,728	19,728	19,728	19,728	
Total Admin Info Technology	10,683,093	10,683,093	10,683,093	(658,252)	(658,252)	(658,252)	9,824,764	9,824,764	9,824,764	9,824,764	9,824,764	
Required maintenance for school facilities:												
Salaries	13,326,857	13,326,857	13,326,857	7,595,602	7,595,602	7,595,602	20,922,459	20,922,459	20,922,459	20,922,459	20,922,459	
Cleaning, repair and maintenance services	5,239,405	5,239,405	5,239,405	1,854,787	1,854,787	1,854,787	7,094,192	7,094,192	7,094,192	7,094,192	7,094,192	
General supplies	1,924,602	1,924,602	1,924,602	2,093,808	2,093,808	2,093,808	4,018,410	4,018,410	4,018,410	4,018,410	4,018,410	
Total required maintenance for school facilities	20,490,864	20,490,864	20,490,864	11,544,197	11,544,197	11,544,197	32,035,061	32,035,061	32,035,061	32,035,061	32,035,061	
Custodial services:												
Salaries	22,728,687	22,728,687	22,728,687	428,841	428,841	428,841	23,167,528	23,167,528	23,167,528	23,167,528	23,167,528	
Purchased professional and technical services	2,600,400	2,600,400	2,600,400	719,901	719,901	719,901	3,320,301	3,320,301	3,320,301	3,320,301	3,320,301	
Cleaning, repair and maintenance services	16,849,921	16,849,921	16,849,921	655,285	655,285	655,285	17,505,206	17,505,206	17,505,206	17,505,206	17,505,206	
Rental of land bldgs. - non-lease purchase	1,150,000	1,150,000	1,150,000	215,000	215,000	215,000	1,365,000	1,365,000	1,365,000	1,365,000	1,365,000	
Other purchased property services	2,881,551	2,881,551	2,881,551	(218,000)	(218,000)	(218,000)	2,663,551	2,663,551	2,663,551	2,663,551	2,663,551	
Insurance	109,987	109,987	109,987	(12,872)	(12,872)	(12,872)	97,115	97,115	97,115	97,115	97,115	
Misc. purchased services	1,290,334	1,290,334	1,290,334	1,396,370	1,396,370	1,396,370	2,686,904	2,686,904	2,686,904	2,686,904	2,686,904	
General supplies	12,693,296	12,693,296	12,693,296	(900,000)	(900,000)	(900,000)	11,893,296	11,893,296	11,893,296	11,893,296	11,893,296	
Energy (electricity)				20,000	20,000	20,000	235,038	235,038	235,038	235,038	235,038	
Energy (oil)				20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	
Energy (gasoline)				144,800	144,800	144,800	100,544	100,544	100,544	100,544	100,544	
Other objects	76,611,497	76,611,497	76,611,497	(267,920)	(267,920)	(267,920)	76,343,577	76,343,577	76,343,577	76,343,577	76,343,577	
Total custodial services	66,358,760	66,358,760	66,358,760	50,524	50,524	50,524	66,358,760	66,358,760	66,358,760	66,358,760	66,358,760	

Combining Schedule of Revenue, Expenditures and Changes in Fund Balance - Budget and Actual  
(Budgetary Basis)  
Year ended June 30, 2020

	Original Budget		Budget Transfers		Final Budget		Actual	
	Operating Fund 11-13	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Operating Fund 11-13	Blended Resource Fund 15	Operating Fund 11-13	Blended Resource Fund 15
Current expense (continued):								
Salaries	6,087,524	8,208,649	84,171	(493,450)	6,171,695	7,814,199	6,141,030	7,581,506
Purchased professional and technical services	385,939	365,939	(14,995)		370,944		385,914	
Cleaning, repair and maintenance services	1,610	1,610			1,610			
General supplies	18,830	36,633	(1,360)	(1,000)	17,470	29,633	5,127	7,011
Other objects	487	487	395		882		395	
Total security	8,591,398	8,339,282	68,811	(495,450)	6,469,601	7,843,832	6,433,076	7,588,517
Student transportation services:								
Salaries for pupil transit - (other than between home/school)	1,876,184	1,876,184	(160,000)		1,716,184		1,564,445	
Salaries for pupil transit - (between home & school-nonpublic)	100,000	100,000			100,000		94,937	
Management fee- ESC & CTSA intra. program	772,507	772,507	(325,000)		447,507		197,846	
Other purchased professional and technical services	70,126	70,126	50,000		120,126		34,627	
Cleaning, repair and maintenance services	284,779	284,779	(80,000)		204,779		90,759	
Rental payments-school buses	7,524	7,524			7,524		6,349	
Contracted services (between home and sch.) - vendor	3,643,331	3,643,331	(758,970)		2,884,361		2,881,476	
Contracted services (other than home to sch.) - vendor	718,832	718,832		(6,981)	711,851		872,443	
Contracted services (special ed.) - vendor	1,085,422	1,085,422	575,750		1,661,172		1,291,499	
Contracted services (special ed.) - esc	28,555,716	28,555,716	(13,350)		28,542,366		28,542,366	
Contracted services - aid in lieu of payments - nonpublic	304,275	304,275	(13,801,764)		300,473		304,275	
Contracted services - aid in lieu of payments - charter	306,750	306,750	(116,030)		190,720		7,536	
Miscellaneous purchased services	85,003	85,003	(15,000)		70,003		12,321	
General supplies	32,820	32,820	15,000		47,820		19,438	
Other Object	37,859,279	37,859,279	(969,360)		36,889,919		33,077,819	
Unallocated benefits - employee benefits:								
Social security contributions	10,473,111	10,473,111			10,473,111		8,866,502	
T.P.A.F. Contributions - ERIP (Early Retirement Incentive Program)	3,143,829	3,143,829			3,143,829		3,143,829	
Other retirement contributions - deferred pers	582,638	582,638	120,904		703,542		3,235,969	
Worker's compensation	9,174,063	9,174,063	(123,000)		9,051,063		598,152	
Health benefits	384,500	384,500	(5,732,060)		378,768		2,207,374	
Tuition reimbursement	14,000,982	14,000,982	3,085,514		17,086,496		22,825,184	
Other employment benefits	78,292,298	78,292,298	(2,652,156)		75,640,142		64,445,221	
Total unallocated benefits	139,223,288	139,223,288	(7,352,652)		131,870,636		105,410,926	
On-behalf payments:								
On-behalf TPAF pension and annuity fund	358,487,171	358,487,171	(180,200)		358,306,971		429,316,521	
On-behalf TPAF post retirement medical	463,508,418	463,508,418	2,437,632		465,946,050		459,566,104	
On-behalf TPAF long-term disability insurance			(10,068,919)					
Reimbursed TPAF social security contributions								
Total on-behalf payments	821,995,589	821,995,589	(187,787)		821,807,802		888,882,625	
Total undistributed expenditures								
Total expenditures - current expense	14,080,982	14,080,982	(13,350)		14,067,632		13,725,414	
Total	14,080,982	14,080,982	(13,350)		14,067,632		13,725,414	

Newark Board of Education  
General Fund  
Combining Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
(Budgetary Basis)  
Year ended June 30, 2020

	Original Budget		Budget Transfers		Final Budget		Actual	
	Operating Fund 11-13	Total General Fund	Operating Fund 11-13	Total General Fund	Operating Fund 11-13	Total General Fund	Operating Fund 11-13	Total General Fund
Capital outlay								
Equipment:								
Regular programs - instruction:								
Grades 1-5	\$ 939,965	\$ 136,940	\$ (8,425)	\$ (8,425)	\$	\$ 98,515	\$	\$ 98,532
Grades 6-8		88,140		1,028,103		88,140		88,140
Grades 9-12		18,251		2,429		20,680		16,160
Special Education - instruction:								
Learning and/or Language Disabilities Mild or Moderate		32,000		(1,499)		30,500		30,510
Resource room / resource center		15,514		15,514		15,514		15,514
Non-instructional		477,939		477,939		488,645		233,464
Health services	51,550	59,868		4,800		37,450		28,651
Support services school administration		15,000		83,105		100,105		75,011
Central services	15,000	125,000		1,136,147		1,261,147		839,522
Admin info tech	5,858	5,858		306,993		212,851		206,994
Required maintenance for school facilities				121,136		121,136		82,241
Custodial services	250,000	250,000		(330,000)				
Student Transportation Services	1,387,373	778,652		495,053		779,434		1,357,387
Total equipment								
Facilities acquisition and construction services:								
Other purchased services	30,983	30,983		1,572,655		1,603,638		1,584,453
Construction services	3,284,439	3,385,439		3,468,531		6,793,970		4,839,487
Total facilities acquisition and construction svcs.	3,315,422	3,416,422		5,041,186		8,397,608		6,423,940
Total capital outlay	4,803,793	778,652		5,476,221		779,434		11,039,450
Special schools:								
Summer school - instruction:								
Other salaries for instruction	1,091,913	1,091,913		(268,788)		823,125		768,210
Purchased professional and technical services	1,156,460	1,156,460		(95,000)		1,061,460		961,814
General supplies	132,197	132,197		(65,788)		131,197		121,289
Total summer school - instruction	2,380,570	2,380,570		(430,000)		2,017,782		1,851,313
Summer school - support services:								
Salaries	533,876	533,876		212,588		746,464		700,666
Purchased professional and technical services				40,000		40,000		27,866
Total summer school support services	533,876	533,876		252,588		786,464		728,532
Total summer school	2,914,446	2,914,446		(177,412)		2,804,246		2,579,845
Accredited evening/adult/post grad - instruction:								
Supports	350,000	350,000		(35,000)		315,000		299,687
Total accredited evening/adult/post grad - instruction	350,000	350,000		(35,000)		315,000		299,687

Newark Board of Education  
General Fund  
Combining Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
(Budgetary Basis)  
Year ended June 30, 2020

	Original Budget			Budget Transfers			Final 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
Accredited evening/week/night grad. - support:												
Salaries	\$ 217,523	\$ 217,523	\$ (105,000)	\$ 132,523	\$ (105,000)	\$ 132,523	\$ 121,038	\$ 121,038	\$ 11,946	\$ 11,946	\$ 11,946	\$ 11,946
Supplies and materials	55,533	55,533	(5,000)	50,533	(5,000)	50,533	132,984	132,984	132,984	132,984	132,984	132,984
Total accredited evening/week/night grad. - support	273,056	273,056	(110,000)	163,056	(110,000)	163,056	254,022	254,022	244,930	244,930	244,930	244,930
Total accredited evening/week/night grad.	643,058	643,058	(145,000)	498,058	(145,000)	498,058	537,671	537,671	537,671	537,671	537,671	537,671
Total special schools	3,558,504	3,558,504	(256,200)	3,302,304	(256,200)	3,302,304	3,011,916	3,011,916	3,011,916	3,011,916	3,011,916	3,011,916
Transfer of funds to charter schools	264,811,715	264,811,715	3,627,032	268,438,747	3,627,032	268,438,747	268,338,174	268,338,174	268,338,174	268,338,174	268,338,174	268,338,174
Total expenditures	678,692,432	678,692,432	(1,221,846)	677,470,586	(1,221,846)	676,248,740	738,707,531	738,707,531	738,707,531	738,707,531	738,707,531	738,707,531
Excess (deficiency) of revenues over (under) expenditures	279,541,518	279,541,518	5,200,000	284,741,518	5,200,000	284,741,518	(312,685,904)	(312,685,904)	(312,685,904)	(312,685,904)	(312,685,904)	(312,685,904)
Other financing sources (uses):												
Transfer in - contribution to school based budgets - C/F	342,048,107	342,048,107		342,048,107		342,048,107	342,048,107	342,048,107	342,048,107	342,048,107	342,048,107	342,048,107
Transfer in - contribution to school based budgets - encumbrances												
Transfer in - contribution to school based budgets - SRF												
Transfer in - capital projects fund												
Transfer out - food service	(2,981,117)	(2,981,117)	(675,239)	(3,656,356)	(675,239)	(3,656,356)	20,271	20,271	(2,981,117)	20,271	(2,981,117)	(2,981,117)
Transfer out - contribution to school based budgets	(500,000)	(500,000)	(5,200,000)	(5,700,000)	(5,200,000)	(5,700,000)	(4,705,000)	(4,705,000)	(5,700,000)	(4,705,000)	(5,700,000)	(4,705,000)
Transfer out - contribution to school based budgets	(352,048,107)	(352,048,107)		(352,048,107)		(352,048,107)	(342,926,031)	(342,926,031)	(352,048,107)	(342,926,031)	(352,048,107)	(342,926,031)
Transfer out - contribution to school based budgets - 2019/20 encumbrances							(891,210)	(891,210)	(891,210)	(891,210)	(891,210)	(891,210)
Total other financing sources (uses)	339,067,000	339,067,000	(675,239)	338,391,761	(675,239)	337,716,522	337,716,522	337,716,522	337,716,522	337,716,522	337,716,522	337,716,522
(Deficiency) of revenues and other financing sources (under) expenditures and other financing sources (uses)	(75,987,706)	(75,987,706)	(675,239)	(76,662,945)	(675,239)	(76,662,945)	(18,797,193)	(18,797,193)	(76,662,945)	(18,797,193)	(76,662,945)	(76,662,945)
Fund balance, July 1	116,238,374	116,238,374	1,161,060	117,399,434	1,161,060	117,399,434	116,238,374	116,238,374	1,161,060	117,399,434	1,161,060	1,161,060
Fund balance, June 30	40,250,668	40,250,668	(675,239)	39,575,429	(675,239)	38,900,190	39,575,429	39,575,429	39,575,429	39,575,429	39,575,429	39,575,429
Reconciliation of (deficiency) excess of revenues (under) over expenditures (under) over expenditures	\$ (18,725,871)	\$ (18,725,871)	\$ (1,161,060)	\$ (19,886,931)	\$ (1,161,060)	\$ (19,886,931)	\$ (18,725,871)	\$ (18,725,871)	\$ (1,161,060)	\$ (18,725,871)	\$ (1,161,060)	\$ (1,161,060)
Adjustment for prior year encumbrances	(37,261,035)	(37,261,035)	(675,239)	(37,936,274)	(675,239)	(37,936,274)	(37,936,274)	(37,936,274)	(37,936,274)	(37,936,274)	(37,936,274)	(37,936,274)
Budgeted fund balance	(75,987,706)	(75,987,706)	(675,239)	(76,662,945)	(675,239)	(76,662,945)	(18,797,193)	(18,797,193)	(76,662,945)	(18,797,193)	(76,662,945)	(76,662,945)
Capital reserve												
Total	\$ (75,987,706)	\$ (75,987,706)	\$ (675,239)	\$ (76,662,945)	\$ (675,239)	\$ (76,662,945)	\$ (18,797,193)	\$ (18,797,193)	\$ (76,662,945)	\$ (18,797,193)	\$ (76,662,945)	\$ (76,662,945)

Newark Public Schools  
Special Revenue Fund  
Budgetary Comparison Schedule  
Budgetary Basis  
Year ended June 30, 2020

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
<b>REVENUES</b>					
Local sources		\$ 2,133,303	\$ 2,133,303	\$ 1,374,789	\$ (758,514)
State sources	\$ 98,116,943	3,807,073	101,924,016	98,279,146	(3,644,870)
Federal sources	33,839,604	38,749,549	72,589,153	62,047,592	(10,541,561)
<b>Total revenues</b>	<b>131,956,547</b>	<b>44,689,925</b>	<b>176,646,472</b>	<b>161,701,527</b>	<b>(14,944,945)</b>
<b>EXPENDITURES</b>					
<b>Instruction:</b>	25,775,851	(12,351,621)	13,424,230	13,423,874	356
Salaries of teachers	5,801,756	7,168,167	12,969,923	10,682,318	2,287,585
Other salaries for instruction	50,000	(36,220)	13,780	13,780	
Unused vacation time	1,117,504	(84,158)	1,033,346	662,047	371,299
Purchased prof. and technical services	140,000	1,863,110	2,003,110	1,432,956	570,154
Purchased prof. and educational services	75,600	(54,217)	21,383	21,048	335
Other purchased services		7,860	7,860	7,849,272	7,860
Travel	1,276,945	8,972,950	10,249,895	9,337	2,400,623
General supplies	148,973	(52,801)	96,172	93,387	2,785
Textbooks		302,810	302,810	108,971	193,839
Other objects					
<b>Total instruction</b>	<b>34,386,629</b>	<b>5,735,880</b>	<b>40,122,509</b>	<b>34,287,673</b>	<b>5,834,836</b>
<b>Support services:</b>	954,733	(451,753)	502,980	502,980	
Salaries of supervisors of instruction	442,194	356,358	798,552	778,454	20,098
Salaries of program directors	4,558,227	4,031,361	8,589,588	8,287,527	302,061
Salaries of other professional staff	552,972	(51,552)	501,420	501,420	
Salaries of secretarial and clerical asst.	1,272,605	5,764,715	7,037,320	6,519,910	517,410
Other salaries		60,042	60,042	60,042	
Salaries of drop-out prevention officer/coordinators	361,603	647,493	1,009,096	915,318	93,778
Salaries of family - parent liaison		244,641	244,641	244,641	
Salaries of Community/School/Social Services Coordinators.	2,389,475	1,171,275	3,560,750	3,405,272	155,478
Salaries of master teachers	50,000	(50,000)			
Unused vacation time	6,574,364	7,673,779	14,248,143	12,940,241	1,307,902
Personal services - employee benefits		719,576	719,576	249,086	470,490
Purchased professional and technical services	206,678	11,661,117	11,867,795	9,879,806	1,987,989
Purchased professional-educational services	53,988,744	722,117	54,710,861	54,710,861	
Purchased educational services - contracted Pre-K	5,746,903	(82,962)	5,663,941	5,663,941	
Purchased educational services - Head Start	200,000	73,380	273,380	245,620	27,760
Other purchased professional - education services.	331,914	(104,890)	227,024	189,099	37,925
Other purchased professional services	95,000	37,729	132,729	87,168	45,561
Rentals		86,137	86,137		86,137
Other purchased services	237,200	13,950	251,150	149,130	102,020
Contr. Services - transportation	50,000	2,896,763	2,946,763	2,368,438	578,325
Cleaning, Repair and Maintenance Services.		27,576	27,576	27,576	
Communications/Telephone	45,000	14,474	59,474	25,354	34,120
Travel	233,000	2,760,828	2,993,828	2,990,480	3,348
Miscellaneous Purchases	2,453,508	51,508	2,507,016	2,037,988	469,028
Supplies and materials		276,817	276,817	276,817	
Energy	120,000	1,053,146	1,173,146	658,136	515,010
Other objects					
<b>Total support services</b>	<b>80,866,120</b>	<b>39,603,625</b>	<b>120,469,745</b>	<b>113,715,305</b>	<b>6,754,440</b>
<b>Facilities acquisition and construction services:</b>					
Construction services		256,156	256,156	244,330	11,826
Instructional equipment		850,422	850,422	171,498	678,924
Noninstructional equipment		314,734	314,734	98,271	216,463
<b>Total facilities acquisition and construction services</b>		<b>1,421,312</b>	<b>1,421,312</b>	<b>514,099</b>	<b>907,213</b>
<b>Contribution to Charter Schools</b>	<b>4,784,040</b>	<b>(91,906)</b>	<b>4,692,134</b>	<b>4,692,134</b>	
<b>Other financing sources (uses):</b>	14,900,875	(675,239)	14,225,636	13,847,794	377,842
Contribution to school based budgets	(2,981,117)		(2,981,117)	(2,981,117)	
Transfer in from general fund	11,919,758	(675,239)	11,244,519	10,866,677	377,842
<b>Total other financing sources (uses)</b>	<b>131,956,547</b>	<b>45,993,672</b>	<b>177,950,219</b>	<b>164,075,888</b>	<b>13,874,331</b>
<b>Total expenditures and other financing sources (uses)</b>		<b>(1,303,747)</b>	<b>(1,303,747)</b>	<b>(2,374,361)</b>	<b>1,070,614</b>
<b>(Deficiency) excess of revenues (under) over expenditures</b>					
Fund Balance July 1	4,470,166		4,470,166	4,470,166	
Fund Balance June 30	\$ 4,470,166	\$ (1,303,747)	\$ 3,166,419	2,095,805	\$ 1,070,614
<b>Reconciliation to GAAP</b>				(9,595,187)	
Last state aid payments not recognized on GAAP Basis				\$ (7,499,382)	
Fund balance per governmental special revenue fund (GAAP) (B-2)					

Newark Board of Education  
Note to Required Supplementary Information

Budget to GAAP Reconciliation

Year ended June 30, 2020

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

	General Fund	Special Revenue Fund
<b>Sources/inflows of resources</b>		
Actual amounts (budgetary basis) "revenue" from the Budgetary Comparison Schedule (C-1, C-2)	\$ 1,071,393,425	\$ 161,701,527
<b>Differences - budgetary to GAAP:</b>		
Grant accounting budgetary basis differs from GAAP in that encumbrances are recognized as expenditures, and the related revenue is recognized.		(12,394,266)
Current year		5,275,666
Prior year (net of cancellations)		
State aid payment from prior year recognized in prior year for budgetary purposes, and recognized for GAAP statements in the current fiscal year.	78,391,227	9,554,681
State aid payments recognized for budgetary purposes, not recognized for GAAP statements.	(80,804,534)	(9,595,187)
Total revenues as reported on the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds (B-2)	\$ 1,068,980,118	\$ 154,542,421
<b>Uses/outflows of resources</b>		
Actual amounts (budgetary basis) "total outflows" from the Budgetary Comparison Schedule (C-1, C-2)	\$ 1,096,607,931	\$ 167,057,005
<b>Differences - budgetary to GAAP</b>		
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.		(12,394,266)
Current year		5,275,666
Prior year (net of cancellations)		
Transfers to the General Fund are presented as outflows of budgetary resources but are not expenditures for financial reporting purposes.		(13,847,794)
Total expenditures as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds (B-2)	\$ 1,096,607,931	\$ 146,090,611

## Supplementary Information

## School Level Schedules



Newark Board of Education  
General Fund

Combining Balance Sheet  
June 30, 2020

	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund
<b>Assets</b>			
Cash and cash equivalents	\$ 34,729,943	\$ 2,558,139	\$ 37,288,082
Interfunds receivable	19,602,309		19,602,309
Intergovernmental accounts receivable - state	84,285,761		84,285,761
Intergovernmental accounts receivable - other	668,472		668,472
Restricted assets:			
Cash and cash equivalents	5,509,941		5,509,941
Total assets	<u>\$ 144,796,426</u>	<u>\$ 2,558,139</u>	<u>\$ 147,354,565</u>
<b>Liabilities and fund balances</b>			
<b>Liabilities:</b>			
Accounts payable	\$ 19,362,276	\$ 272,925	\$ 19,635,201
Accrued liabilities	2,707,316	1,359,519	4,066,835
Interfund payable	258,556		258,556
Notes payable	25,000,000		25,000,000
Other liabilities	27,097		27,097
Total liabilities	<u>47,355,245</u>	<u>1,632,444</u>	<u>48,987,689</u>
<b>Fund balances:</b>			
<b>Restricted fund balances:</b>			
Excess surplus-prior year	17,381,455		17,381,455
Excess surplus-current year	2,305,352		2,305,352
Capital reserve	5,509,941		5,509,941
<b>Assigned to:</b>			
Designated for subsequent year's expenditures	27,828,200		27,828,200
Other purposes - year end encumbrances	24,246,178	925,695	25,171,873
Unassigned fund balance	20,170,055		20,170,055
Total fund balances	<u>97,441,181</u>	<u>925,695</u>	<u>98,366,876</u>
Total liabilities and fund balances	<u>\$ 144,796,426</u>	<u>\$ 2,558,139</u>	<u>\$ 147,354,565</u>

Newark Board of Education  
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual  
Year Ended June 30, 2020

## 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	\$ 352,723,346		\$ 342,926,031	\$ 9,797,315
General Fund Reserve for Encumbrances at June 30, 2019	1,161,060		1,126,585	34,475
General Fund Contribution	<u>353,884,406</u>	<u>96.14 %</u>	<u>344,052,616</u>	<u>9,831,790</u>
Restricted Federal Resources				
Title I, Part A	13,225,636	3.59	12,874,292	351,344
Title II, Part A	1,000,000	0.27	973,502	26,498
Restricted Federal Resources Total	<u>14,225,636</u>	<u>3.86</u>	<u>13,847,794</u>	<u>377,842</u>
Totals	<u>\$ 368,110,042</u>	<u>100.00 %</u>	<u>\$ 357,900,410</u>	<u>\$ 10,209,632</u>

Newark Board of Education  
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual  
Year Ended June 30, 2020

School: Abington Avenue

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budget	\$ 6,867,016		\$ 6,724,712	\$ 142,304
General Fund Reserve for Encumbrances at June 30, 2019	6,562		6,022	540
General Fund Contribution	6,873,578	94.57 %	6,730,734	142,844
Restricted Federal Resources				
Title I, Part A	367,026	5.05	359,399	7,627
Title II, Part A	27,634	0.38	27,060	574
Total Restricted Federal Resources	394,660	5.43	386,459	8,201
Total	\$ 7,268,238	100.00 %	\$ 7,117,193	\$ 151,045

Newark Board of Education  
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual  
Year Ended June 30, 2020

School: Ann Street

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budget	\$ 10,188,972		\$ 9,997,796	\$ 191,176
General Fund Reserve for Encumbrances at June 30, 2019	29,233		26,582	2,651
General Fund Contribution	<u>10,218,205</u>	<u>95.10 %</u>	<u>10,024,378</u>	<u>193,827</u>
Restricted Federal Resources Title I, Part A	490,314	4.56	481,013	9,301
Title II, Part A	<u>36,916</u>	<u>0.34</u>	<u>36,216</u>	<u>700</u>
Restricted Federal Resources Total	<u>527,230</u>	<u>4.90</u>	<u>517,229</u>	<u>10,001</u>
Total	<u>\$ 10,745,435</u>	<u>100.00 %</u>	<u>\$ 10,541,607</u>	<u>\$ 203,828</u>

Newark Board of Education  
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual  
Year Ended June 30, 2020

School: Arts High

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budget	\$ 8,023,298		\$ 7,805,281	\$ 218,017
General Fund Reserve for Encumbrances at June 30, 2019	58,296		57,616	680
General Fund Contribution	<u>8,081,594</u>	<u>96.96 %</u>	<u>7,862,897</u>	<u>218,697</u>
Restricted Federal Resources				
Title I, Part A	235,709	2.83	229,330	6,379
Title II, Part A	<u>17,747</u>	<u>0.21</u>	<u>17,267</u>	<u>480</u>
Restricted Federal Resources Total	<u>253,456</u>	<u>3.04</u>	<u>246,597</u>	<u>6,859</u>
Total	<u>\$ 8,335,050</u>	<u>100.00 %</u>	<u>\$ 8,109,494</u>	<u>\$ 225,556</u>

Newark Board of Education  
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual  
Year Ended June 30, 2020

School: Avon Avenue

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budget	\$ 5,107,500		\$ 5,020,643	\$ 86,857
General Fund Reserve for Encumbrances at June 30, 2019	15,832		15,832	
General Fund Contribution	<u>5,123,332</u>	96.11 %	<u>5,036,475</u>	<u>86,857</u>
Restricted Federal Resources Title I, Part A	193,196	3.62	189,921	3,275
Title II, Part A	<u>14,546</u>	<u>0.27</u>	<u>14,299</u>	<u>247</u>
Restricted Federal Resources Total	<u>207,742</u>	<u>3.89</u>	<u>204,220</u>	<u>3,522</u>
Total	<u>\$ 5,331,074</u>	<u>100.00 %</u>	<u>\$ 5,240,695</u>	<u>\$ 90,379</u>

Newark Board of Education  
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual  
Year Ended June 30, 2020

School: Bard Early College

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budget	\$ 4,027,951		\$ 3,918,464	\$ 109,487
General Fund Reserve for Encumbrances at June 30, 2019	10,557		10,557	
General Fund Contribution	<u>4,038,508</u>	<u>96.61 %</u>	<u>3,929,021</u>	<u>109,487</u>
Restricted Federal Resources Title I, Part A	131,789	3.15	128,216	3,573
Title II, Part A	<u>9,923</u>	<u>0.24</u>	<u>9,654</u>	<u>269</u>
Restricted Federal Resources Total	<u>141,712</u>	<u>3.39</u>	<u>137,870</u>	<u>3,842</u>
Total	<u>\$ 4,180,220</u>	<u>100.00 %</u>	<u>\$ 4,066,891</u>	<u>\$ 113,329</u>

Newark Board of Education  
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual  
Year Ended June 30, 2020

School: Barringer Academy of the Arts and Humanities

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budget	\$ 15,174,479		\$ 14,784,147	\$ 390,332
General Fund Reserve for Encumbrances at June 30, 2019	55,083		55,083	
General Fund Contribution	<u>15,229,562</u>	<u>96.84 %</u>	<u>14,839,230</u>	<u>390,332</u>
Restricted Federal Resources	461,972	2.94	450,132	11,840
Title I, Part A	34,782	0.22	33,891	891
Title II, Part A	<u>496,754</u>	<u>3.16</u>	<u>484,023</u>	<u>12,731</u>
Restricted Federal Resources Total				
Total	<u>\$ 15,726,316</u>	<u>100.00 %</u>	<u>\$ 15,323,253</u>	<u>\$ 403,063</u>



Newark Board of Education  
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual  
Year Ended June 30, 2020

School: Barringer STEAM Academy

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budget	\$ 2		\$ (16,138)	\$ 16,140
General Fund Reserve for Encumbrances at June 30, 2019	64,365		59,735	4,630
General Fund Contribution	64,367	100.00 %	43,597	20,770
Total	\$ 64,367	100.00 %	\$ 43,597	\$ 20,770

Newark Board of Education  
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual  
Year Ended June 30, 2020

School: Belmont Runyon

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budget	\$ 5,273,964		\$ 5,178,880	\$ 95,084
General Fund Reserve for Encumbrances at June 30, 2019	25,966		22,216	3,750
General Fund Contribution	5,299,930	96.27 %	5,201,096	98,834
Restricted Federal Resources				
Title I, Part A	190,835	3.47	187,276	3,559
Title II, Part A	14,368	0.26	14,100	268
Restricted Federal Resources Total	205,203	3.73	201,376	3,827
Total	\$ 5,505,133	100.00 %	\$ 5,402,472	\$ 102,661

Newark Board of Education  
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual  
Year Ended June 30, 2020

School: Branch Brook

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budget	\$ 1,881,522		\$ 1,839,316	\$ 42,206
General Fund Reserve for Encumbrances at June 30, 2019	5,795		5,795	
General Fund Contribution	<u>1,887,317</u>	<u>97.15 %</u>	<u>1,845,111</u>	<u>42,206</u>
Restricted Federal Resources				
Title I, Part A	51,728	2.66	50,571	1,157
Title II, Part A	<u>3,770</u>	<u>0.19</u>	<u>3,686</u>	<u>84</u>
Restricted Federal Resources Total	<u>55,498</u>	<u>2.85</u>	<u>54,257</u>	<u>1,241</u>
Total	<u>\$ 1,942,815</u>	<u>100.00 %</u>	<u>\$ 1,899,368</u>	<u>\$ 43,447</u>

Newark Board of Education  
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual  
Year Ended June 30, 2020

School: Bruce Street

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budget	\$ 1,814,812		\$ 1,715,016	\$ 99,796
General Fund Reserve for Encumbrances at June 30, 2019	24,870		24,870	
General Fund Contribution	<u>1,839,682</u>	98.61 %	<u>1,739,886</u>	<u>99,796</u>
Restricted Federal Resources Title I, Part A	24,176	1.30	22,865	1,311
Title II, Part A	<u>1,600</u>	<u>0.09</u>	<u>1,513</u>	<u>87</u>
Restricted Federal Resources Total	<u>25,776</u>	<u>1.39</u>	<u>24,378</u>	<u>1,398</u>
Total	<u>\$ 1,865,458</u>	<u>100.00 %</u>	<u>\$ 1,764,264</u>	<u>\$ 101,194</u>

Newark Board of Education  
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual  
Year Ended June 30, 2020

School: Camden Street

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budget	\$ 6,275,752		\$ 6,122,724	\$ 153,028
General Fund Reserve for Encumbrances at June 30, 2019	26,100		25,211	889
General Fund Contribution	<u>6,301,852</u>	<u>95.88</u> %	<u>6,147,935</u>	<u>153,917</u>
Restricted Federal Resources				
Title I, Part A	252,296	3.84	246,134	6,162
Title II, Part A	<u>18,387</u>	<u>0.28</u>	<u>17,938</u>	<u>449</u>
Restricted Federal Resources Total	<u>270,683</u>	<u>4.12</u>	<u>264,072</u>	<u>6,611</u>
Total	<u>\$ 6,572,535</u>	<u>100.00</u> %	<u>\$ 6,412,007</u>	<u>\$ 160,528</u>

Newark Board of Education  
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual  
Year Ended June 30, 2020

School: Central High

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budget	\$ 11,301,835		\$ 11,093,840	\$ 207,995
General Fund Reserve for Encumbrances at June 30, 2019	29,355		29,355	
General Fund Contribution	11,331,190	97.46 %	11,123,195	207,995
Restricted Federal Resources	274,444	2.36	269,406	5,038
Title I, Part A	20,663	0.18	20,284	379
Title II, Part A	295,107	2.54	289,690	5,417
Restricted Federal Resources Total	\$ 11,626,297	100.00 %	\$ 11,412,885	\$ 213,412
Total				

Newark Board of Education  
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual  
Year Ended June 30, 2020

School: Chancellor Avenue

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budget	\$ 4,652,937		\$ 4,465,115	\$ 187,822
General Fund Reserve for Encumbrances at June 30, 2019	<u>34,645</u>		<u>34,645</u>	
General Fund Contribution	<u>4,687,582</u>	95.49 %	<u>4,499,760</u>	<u>187,822</u>
Restricted Federal Resources				
Title I, Part A	206,424	4.20	198,153	8,271
Title II, Part A	<u>15,044</u>	<u>0.31</u>	<u>14,441</u>	<u>603</u>
Restricted Federal Resources Total	<u>221,468</u>	<u>4.51</u>	<u>212,594</u>	<u>8,874</u>
Total	<u>\$ 4,909,050</u>	<u>100.00 %</u>	<u>\$ 4,712,354</u>	<u>\$ 196,696</u>

Newark Board of Education  
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual  
Year Ended June 30, 2020

School: Cleveland Avenue

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budget	\$ 4,518,285		\$ 4,353,057	\$ 165,228
General Fund Reserve for Encumbrances at June 30, 2019	<u>16,131</u>		<u>16,131</u>	
General Fund Contribution	<u>4,534,416</u>	96.18 %	<u>4,369,188</u>	<u>165,228</u>
Restricted Federal Resources				
Title I, Part A	167,872	3.56	161,755	6,117
Title II, Part A	<u>12,234</u>	<u>0.26</u>	<u>11,788</u>	<u>446</u>
Restricted Federal Resources Total	<u>180,106</u>	<u>3.82</u>	<u>173,543</u>	<u>6,563</u>
Total	<u>\$ 4,714,522</u>	<u>100.00 %</u>	<u>\$ 4,542,731</u>	<u>\$ 171,791</u>



Newark Board of Education  
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual  
Year Ended June 30, 2020

School: Dr. E. Alma Flagg

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budget	\$ 4,459,416		\$ 4,295,104	\$ 164,312
General Fund Reserve for Encumbrances at June 30, 2019	1,354		1,354	
General Fund Contribution	<u>4,460,770</u>	95.83 %	<u>4,296,458</u>	<u>164,312</u>
Restricted Federal Resources Title I, Part A	180,443	3.88	173,796	6,647
Title II, Part A	<u>13,586</u>	<u>0.29</u>	<u>13,086</u>	<u>500</u>
Restricted Federal Resources Total	<u>194,029</u>	<u>4.17</u>	<u>186,882</u>	<u>7,147</u>
Total	<u>\$ 4,654,799</u>	<u>100.00 %</u>	<u>\$ 4,483,340</u>	<u>\$ 171,459</u>

Newark Board of Education  
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual  
Year Ended June 30, 2020

School: Dr. William Horton

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budget	\$ 6,626,011		\$ 6,510,026	\$ 115,985
General Fund Reserve for Encumbrances at June 30, 2019	12,918		12,918	
General Fund Contribution	6,638,929	95.48 %	6,522,944	115,985
Restricted Federal Resources				
Title I, Part A	291,922	4.20	286,822	5,100
Title II, Part A	21,979	0.32	21,595	384
Restricted Federal Resources Total	313,901	4.52	308,417	5,484
Total	\$ 6,952,830	100.00 %	\$ 6,831,361	\$ 121,469

Newark Board of Education  
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual  
Year Ended June 30, 2020

School: Eagle Academy

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budget	\$ 3,102,341		\$ 3,006,112	\$ 96,229
General Fund Reserve for Encumbrances at June 30, 2019	8,866		8,866	
General Fund Contribution	<u>3,111,207</u>	<u>97.78 %</u>	<u>3,014,978</u>	<u>96,229</u>
Restricted Federal Resources				
Title I, Part A	65,880	2.07	63,842	2,038
Title II, Part A	<u>4,801</u>	<u>0.15</u>	<u>4,653</u>	<u>148</u>
Restricted Federal Resources Total	<u>70,681</u>	<u>2.22</u>	<u>68,495</u>	<u>2,186</u>
Total	<u>\$ 3,181,888</u>	<u>100.00 %</u>	<u>\$ 3,083,473</u>	<u>\$ 98,415</u>

Newark Board of Education  
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual  
Year Ended June 30, 2020

School: East Side High

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budget	\$ 17,946,753		\$ 17,527,198	\$ 419,555
General Fund Reserve for Encumbrances at June 30, 2019	82,270		78,950	3,320
General Fund Contribution	<u>18,029,023</u>	96.20 %	<u>17,606,148</u>	<u>422,875</u>
Restricted Federal Resources Title I, Part A	662,254	3.53	646,721	15,533
Title II, Part A	<u>49,861</u>	<u>0.27</u>	<u>48,691</u>	<u>1,170</u>
Restricted Federal Resources Total	<u>712,115</u>	<u>3.80</u>	<u>695,412</u>	<u>16,703</u>
Total	<u>\$ 18,741,138</u>	<u>100.00 %</u>	<u>\$ 18,301,560</u>	<u>\$ 439,578</u>

Newark Board of Education  
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual  
Year Ended June 30, 2020

School: Elliott Street

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budget	\$ 6,711,701		\$ 6,552,487	\$ 159,214
General Fund Reserve for Encumbrances at June 30, 2019	6,359		6,359	
General Fund Contribution	<u>6,718,060</u>	94.70 %	<u>6,558,846</u>	<u>159,214</u>
Restricted Federal Resources Title I, Part A	350,022	4.93	341,727	8,295
Title II, Part A	<u>26,353</u>	<u>0.37</u>	<u>25,728</u>	<u>625</u>
Restricted Federal Resources Total	<u>376,375</u>	<u>5.30</u>	<u>367,455</u>	<u>8,920</u>
Total	<u>\$ 7,094,435</u>	<u>100.00 %</u>	<u>\$ 6,926,301</u>	<u>\$ 168,134</u>

Newark Board of Education  
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual  
Year Ended June 30, 2020

School: Uplift Academy (Fast Track)

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budget	\$ 1,439,753		\$ 955,007	\$ 484,746
General Fund Reserve for Encumbrances at June 30, 2019	7,984		7,984	
General Fund Contribution	<u>1,447,737</u>	<u>97.88 %</u>	<u>962,991</u>	<u>484,746</u>
Restricted Federal Resources Title I, Part A	29,280	1.98	19,476	9,804
Title II, Part A	<u>2,134</u>	<u>0.14</u>	<u>1,419</u>	<u>715</u>
Restricted Federal Resources Total	<u>31,414</u>	<u>2.12</u>	<u>20,895</u>	<u>10,519</u>
Total	<u>\$ 1,479,151</u>	<u>100.00 %</u>	<u>\$ 983,886</u>	<u>\$ 495,265</u>

Newark Board of Education  
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual  
Year Ended June 30, 2020

School: First Avenue

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budget	\$ 9,130,855		\$ 8,947,239	\$ 183,616
General Fund Reserve for Encumbrances at June 30, 2019	13,412		12,912	500
General Fund Contribution	<u>9,144,267</u>	94.55 %	<u>8,960,151</u>	<u>184,116</u>
Restricted Federal Resources Title I, Part A	490,314	5.07	480,442	9,872
Title II, Part A	<u>36,916</u>	0.38	<u>36,173</u>	<u>743</u>
Restricted Federal Resources Total	<u>527,230</u>	5.45	<u>516,615</u>	<u>10,615</u>
Total	<u>\$ 9,671,497</u>	<u>100.00 %</u>	<u>\$ 9,476,766</u>	<u>\$ 194,731</u>

Newark Board of Education  
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual  
Year Ended June 30, 2020

School: Fourteenth Avenue

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budget	\$ 2,402,940		\$ 2,362,773	\$ 40,167
General Fund Reserve for Encumbrances at June 30, 2019	1,098		1,098	
General Fund Contribution	<u>2,404,038</u>	<u>98.40 %</u>	<u>2,363,871</u>	<u>40,167</u>
Restricted Federal Resources				
Title I, Part A	36,532	1.50	35,922	610
Title II, Part A	2,418	0.10	2,378	40
Restricted Federal Resources Total	<u>38,950</u>	<u>1.60</u>	<u>38,300</u>	<u>650</u>
Total	<u>\$ 2,442,988</u>	<u>100.00 %</u>	<u>\$ 2,402,171</u>	<u>\$ 40,817</u>



Newark Board of Education  
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual  
Year Ended June 30, 2020

School: Franklin Avenue

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budget	\$ 5,858,173		\$ 5,718,820	\$ 139,353
General Fund Reserve for Encumbrances at June 30, 2019	12,733		12,733	
General Fund Contribution	<u>5,870,906</u>	<u>96.65 %</u>	<u>5,731,553</u>	<u>139,353</u>
Restricted Federal Resources				
Title I, Part A	189,418	3.12	184,922	4,496
Title II, Part A	14,261	0.23	13,922	339
Restricted Federal Resources Total	<u>203,679</u>	<u>3.35</u>	<u>198,844</u>	<u>4,835</u>
Total	<u>\$ 6,074,585</u>	<u>100.00 %</u>	<u>\$ 5,930,397</u>	<u>\$ 144,188</u>

Newark Board of Education  
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual  
Year Ended June 30, 2020

School: George Washington Carver

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budget	\$ 4,597,186		\$ 4,466,904	\$ 130,282
General Fund Reserve for Encumbrances at June 30, 2019	8,880		8,880	
General Fund Contribution	<u>4,606,066</u>	<u>96.11 %</u>	<u>4,475,784</u>	<u>130,282</u>
Restricted Federal Resources Title I, Part A	173,358	3.62	168,455	4,903
Title II, Part A	<u>13,052</u>	<u>0.27</u>	<u>12,683</u>	<u>369</u>
Restricted Federal Resources Total	<u>186,410</u>	<u>3.89</u>	<u>181,138</u>	<u>5,272</u>
Total	<u>\$ 4,792,476</u>	<u>100.00 %</u>	<u>\$ 4,656,922</u>	<u>\$ 135,554</u>

Newark Board of Education  
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual  
Year Ended June 30, 2020

School: Harriet Tubman

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budget	\$ 3,811,968		\$ 3,569,880	\$ 242,088
General Fund Reserve for Encumbrances at June 30, 2019	44,170		44,150	20
General Fund Contribution	<u>3,856,138</u>	96.35 %	<u>3,614,030</u>	<u>242,108</u>
Restricted Federal Resources Title I, Part A	135,568	3.39	127,056	8,512
Title II, Part A	<u>10,207</u>	<u>0.26</u>	<u>9,566</u>	<u>641</u>
Restricted Federal Resources Total	<u>145,775</u>	<u>3.65</u>	<u>136,622</u>	<u>9,153</u>
Total	<u>\$ 4,001,913</u>	<u>100.00 %</u>	<u>\$ 3,750,652</u>	<u>\$ 251,261</u>

Newark Board of Education  
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual  
Year Ended June 30, 2020

School: Hawkins Street

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budget	\$ 5,549,511		\$ 5,474,190	\$ 75,321
General Fund Reserve for Encumbrances at June 30, 2019	7,881		7,881	
General Fund Contribution	<u>5,557,392</u>	94.82 %	<u>5,482,071</u>	<u>75,321</u>
Restricted Federal Resources Title I, Part A	282,473	4.82	278,645	3,828
Title II, Part A	<u>21,268</u>	<u>0.36</u>	<u>20,980</u>	<u>288</u>
Restricted Federal Resources Total	<u>303,741</u>	<u>5.18</u>	<u>299,625</u>	<u>4,116</u>
Total	<u>\$ 5,861,133</u>	<u>100.00 %</u>	<u>\$ 5,781,696</u>	<u>\$ 79,437</u>

Newark Board of Education  
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual  
Year Ended June 30, 2020

School: Hawthorne Avenue

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budget	\$ 4,418,782		\$ 4,345,135	\$ 73,647
General Fund Reserve for Encumbrances at June 30, 2019	<u>3,582</u>		<u>3,088</u>	<u>494</u>
General Fund Contribution	<u>4,422,364</u>	95.90 %	<u>4,348,223</u>	<u>74,141</u>
Restricted Federal Resources Title I, Part A	175,719	3.81	172,773	2,946
Title II, Part A	<u>13,230</u>	<u>0.29</u>	<u>13,008</u>	<u>222</u>
Restricted Federal Resources Total	<u>188,949</u>	<u>4.10</u>	<u>185,781</u>	<u>3,168</u>
Total	<u>\$ 4,611,313</u>	<u>100.00 %</u>	<u>\$ 4,534,004</u>	<u>\$ 77,309</u>

Newark Board of Education  
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual  
Year Ended June 30, 2020

School: American History High

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budget	\$ 5,828,146		\$ 5,643,904	\$ 184,242
General Fund Reserve for Encumbrances at June 30, 2019	16,895		12,337	4,558
General Fund Contribution	<u>5,845,041</u>	<u>96.90 %</u>	<u>5,656,241</u>	<u>188,800</u>
Restricted Federal Resources				
Title I, Part A	174,216	2.89	168,589	5,627
Title II, Part A	12,696	0.21	12,286	410
Restricted Federal Resources Total	<u>186,912</u>	<u>3.10</u>	<u>180,875</u>	<u>6,037</u>
Total	<u>\$ 6,031,953</u>	<u>100.00 %</u>	<u>\$ 5,837,116</u>	<u>\$ 194,837</u>

Newark Board of Education  
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual  
Year Ended June 30, 2020

School: Ivy Hill

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budget	\$ 6,156,450		\$ 6,001,742	\$ 154,708
General Fund Reserve for Encumbrances at June 30, 2019	<u>15,794</u>		<u>15,794</u>	
General Fund Contribution	<u>6,172,244</u>	<u>96.75 %</u>	<u>6,017,536</u>	<u>154,708</u>
Restricted Federal Resources				
Title I, Part A	193,248	3.03	188,404	4,844
Title II, Part A	<u>14,084</u>	<u>0.22</u>	<u>13,731</u>	<u>353</u>
Restricted Federal Resources Total	<u>207,332</u>	<u>3.25</u>	<u>202,135</u>	<u>5,197</u>
Total	<u>\$ 6,379,576</u>	<u>100.00 %</u>	<u>\$ 6,219,671</u>	<u>\$ 159,905</u>

Newark Board of Education  
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual  
Year Ended June 30, 2020

School: John F. Kennedy

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budget	\$ 5,254,801		\$ 5,141,307	\$ 113,494
General Fund Reserve for Encumbrances at June 30, 2019	4,201		4,001	200
General Fund Contribution	<u>5,259,002</u>	<u>98.65 %</u>	<u>5,145,308</u>	<u>113,694</u>
Restricted Federal Resources Title I, Part A	67,344	1.26	65,888	1,456
Title II, Part A	<u>4,908</u>	<u>0.09</u>	<u>4,802</u>	<u>106</u>
Restricted Federal Resources Total	<u>72,252</u>	<u>1.35</u>	<u>70,690</u>	<u>1,562</u>
Total	<u>\$ 5,331,254</u>	<u>100.00 %</u>	<u>\$ 5,215,998</u>	<u>\$ 115,256</u>



Newark Board of Education  
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual  
Year Ended June 30, 2020

School: Lafayette Street

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budget	\$ 7,016,852		\$ 6,892,169	\$ 124,683
General Fund Reserve for Encumbrances at June 30, 2019	7,379		6,479	900
General Fund Contribution	<u>7,024,231</u>	93.42 %	<u>6,898,648</u>	<u>125,583</u>
Restricted Federal Resources				
Title I, Part A	460,082	6.12	451,856	8,226
Title II, Part A	34,640	0.46	34,021	619
Restricted Federal Resources Total	<u>494,722</u>	<u>6.58</u>	<u>485,877</u>	<u>8,845</u>
Total	<u>\$ 7,518,953</u>	<u>100.00 %</u>	<u>\$ 7,384,525</u>	<u>\$ 134,428</u>

Newark Board of Education  
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual  
Year Ended June 30, 2020

School: Lincoln

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budget	\$ 4,727,418		\$ 4,608,375	\$ 119,043
General Fund Reserve for Encumbrances at June 30, 2019	6,641		6,641	
General Fund Contribution	<u>4,734,059</u>	<u>96.96 %</u>	<u>4,615,016</u>	<u>119,043</u>
Restricted Federal Resources	138,104	2.83	134,631	3,473
Title I, Part A	10,065	0.21	9,812	253
Title II, Part A	148,169	3.04	144,443	3,726
Restricted Federal Resources Total	<u>\$ 4,882,228</u>	<u>100.00 %</u>	<u>\$ 4,759,459</u>	<u>\$ 122,769</u>
Total				

Newark Board of Education  
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual  
Year Ended June 30, 2020

School: Louise A. Spencer

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budget	\$ 7,624,905		\$ 7,359,188	\$ 265,717
General Fund Reserve for Encumbrances at June 30, 2019	12,042		12,042	
General Fund Contribution	<u>7,636,947</u>	95.86 %	<u>7,371,230</u>	<u>265,717</u>
Restricted Federal Resources Title I, Part A	307,928	3.86	297,214	10,714
Title II, Part A	<u>22,441</u>	<u>0.28</u>	<u>21,660</u>	<u>781</u>
Restricted Federal Resources Total	<u>330,369</u>	<u>4.14</u>	<u>318,874</u>	<u>11,495</u>
Total	<u>\$ 7,967,316</u>	<u>100.00 %</u>	<u>\$ 7,690,104</u>	<u>\$ 277,212</u>

Newark Board of Education  
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual  
Year Ended June 30, 2020

School: Luis Munoz Marin (Broadway)

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budget	\$ 6,933,017		\$ 6,783,726	\$ 149,291
General Fund Reserve for Encumbrances at June 30, 2019	<u>11,168</u>		<u>9,321</u>	<u>1,847</u>
General Fund Contribution	<u>6,944,185</u>	<u>94.67</u> %	<u>6,793,047</u>	<u>151,138</u>
Restricted Federal Resources				
Title I, Part A	364,192	4.96	356,265	7,927
Title II, Part A	<u>27,420</u>	<u>0.37</u>	<u>26,823</u>	<u>597</u>
Restricted Federal Resources Total	<u>391,612</u>	<u>5.33</u>	<u>383,088</u>	<u>8,524</u>
Total	<u>\$ 7,335,797</u>	<u>100.00</u> %	<u>\$ 7,176,135</u>	<u>\$ 159,662</u>

Newark Board of Education  
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual  
Year Ended June 30, 2020

School: Malcolm X. Shabazz High

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budget	\$ 6,488,809		\$ 6,278,493	\$ 210,316
General Fund Reserve for Encumbrances at June 30, 2019	33,435		32,235	1,200
General Fund Contribution	<u>6,522,244</u>	97.68 %	<u>6,310,728</u>	<u>211,516</u>
Restricted Federal Resources				
Title I, Part A	144,544	2.16	139,856	4,688
Title II, Part A	<u>10,883</u>	<u>0.16</u>	<u>10,530</u>	<u>353</u>
Restricted Federal Resources Total	<u>155,427</u>	<u>2.32</u>	<u>150,386</u>	<u>5,041</u>
Total	<u>\$ 6,677,671</u>	<u>100.00 %</u>	<u>\$ 6,461,114</u>	<u>\$ 216,557</u>

Newark Board of Education  
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual  
Year Ended June 30, 2020

School: McKinley

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budget	\$ 7,233,163		\$ 7,130,383	\$ 102,780
General Fund Reserve for Encumbrances at June 30, 2019	<u>6,379</u>		<u>6,379</u>	
General Fund Contribution	<u>7,239,542</u>	94.98 %	<u>7,136,762</u>	<u>102,780</u>
Restricted Federal Resources				
Title I, Part A	355,690	4.67	350,640	5,050
Title II, Part A	<u>26,780</u>	<u>0.35</u>	<u>26,400</u>	<u>380</u>
Restricted Federal Resources Total	<u>382,470</u>	<u>5.02</u>	<u>377,040</u>	<u>5,430</u>
Total	<u>\$ 7,622,012</u>	<u>100.00 %</u>	<u>\$ 7,513,802</u>	<u>\$ 108,210</u>

Newark Board of Education  
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual  
Year Ended June 30, 2020

School: Mount Vernon

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budget	\$ 7,276,528		\$ 7,142,104	\$ 134,424
General Fund Reserve for Encumbrances at June 30, 2019	20,760		20,760	
General Fund Contribution	<u>7,297,288</u>	<u>95.62 %</u>	<u>7,162,864</u>	<u>134,424</u>
Restricted Federal Resources				
Title I, Part A	310,816	4.07	305,090	5,726
Title II, Part A	<u>23,401</u>	<u>0.31</u>	<u>22,970</u>	<u>431</u>
Restricted Federal Resources Total	<u>334,217</u>	<u>4.38</u>	<u>328,060</u>	<u>6,157</u>
Total	<u>\$ 7,631,505</u>	<u>100.00 %</u>	<u>\$ 7,490,924</u>	<u>\$ 140,581</u>

Newark Board of Education  
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual  
Year Ended June 30, 2020

School: New Oliver Street School

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budget	\$ 2,944,290	100.00 %	\$ 2,792,417	\$ 151,873
<b>Total</b>	<u>\$ 2,944,290</u>	<u>100.00 %</u>	<u>\$ 2,792,417</u>	<u>\$ 151,873</u>



Newark Board of Education  
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual  
Year Ended June 30, 2020

School: Newark Vocational (West Side Campus)

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budget	\$ 2,380,308		\$ 2,334,528	\$ 45,780
General Fund Reserve for Encumbrances at June 30, 2019	19,827		19,827	-
General Fund Contribution	<u>2,400,135</u>	100.00 %	<u>2,354,355</u>	<u>45,780</u>
Total	<u>\$ 2,400,135</u>	<u>100.00 %</u>	<u>\$ 2,354,355</u>	<u>\$ 45,780</u>

Newark Board of Education  
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual  
Year Ended June 30, 2020

School: Salome Ureña (North Tenth Street)

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budget	\$ 3,366,635		\$ 3,257,564	\$ 109,071
General Fund Reserve for Encumbrances at June 30, 2019	1,744		664	1,080
General Fund Contribution	<u>3,368,379</u>	<u>96.53 %</u>	<u>3,258,228</u>	<u>110,151</u>
Restricted Federal Resources Title I, Part A	112,728	3.23	109,042	3,686
Title II, Part A	8,215	0.24	7,946	269
Restricted Federal Resources Total	<u>120,943</u>	<u>3.47</u>	<u>116,988</u>	<u>3,955</u>
Total	<u>\$ 3,489,322</u>	<u>100.00 %</u>	<u>\$ 3,375,216</u>	<u>\$ 114,106</u>

Newark Board of Education  
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual  
Year Ended June 30, 2020

School: Oliver Street

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budget	\$ 7,592,105		\$ 7,529,909	\$ 62,196
General Fund Reserve for Encumbrances at June 30, 2019	5,698		5,698	
General Fund Contribution	<u>7,597,803</u>	<u>94.78</u> %	<u>7,535,607</u>	<u>62,196</u>
Restricted Federal Resources Title I, Part A	382,788	4.77	379,654	3,134
Title II, Part A	<u>36,098</u>	<u>0.45</u>	<u>35,802</u>	<u>296</u>
Restricted Federal Resources Total	<u>418,886</u>	<u>5.22</u>	<u>415,456</u>	<u>3,430</u>
Total	<u>\$ 8,016,689</u>	<u>100.00</u> %	<u>\$ 7,951,063</u>	<u>\$ 65,626</u>

Newark Board of Education  
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual  
Year Ended June 30, 2020

School: New Park

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budget	\$ 6,677,143		\$ 6,409,694	\$ 267,449
General Fund Reserve for Encumbrances at June 30, 2019	40,603		40,603	
General Fund Contribution	<u>6,717,746</u>	<u>94.98 %</u>	<u>6,450,297</u>	<u>267,449</u>
Restricted Federal Resources				
Title I, Part A	330,655	.467	317,491	13,164
Title II, Part A	<u>24,895</u>	<u>0.35</u>	<u>23,904</u>	<u>991</u>
Restricted Federal Resources Total	<u>355,550</u>	<u>5.02</u>	<u>341,395</u>	<u>14,155</u>
Total	<u>\$ 7,073,296</u>	<u>100.00 %</u>	<u>\$ 6,791,692</u>	<u>\$ 281,604</u>

Newark Board of Education  
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual  
Year Ended June 30, 2020

School: Peshine Avenue

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budget	\$ 5,882,985		\$ 5,793,939	\$ 89,046
General Fund Reserve for Encumbrances at June 30, 2019	<u>12,373</u>		<u>12,373</u>	
General Fund Contribution	<u>5,895,358</u>	94.95 %	<u>5,806,312</u>	<u>89,046</u>
Restricted Federal Resources				
Title I, Part A	291,921	4.70	287,512	4,409
Title II, Part A	<u>21,979</u>	<u>0.35</u>	<u>21,647</u>	<u>332</u>
Restricted Federal Resources Total	<u>313,900</u>	<u>5.05</u>	<u>309,159</u>	<u>4,741</u>
Total	<u>\$ 6,209,258</u>	<u>100.00 %</u>	<u>\$ 6,115,471</u>	<u>\$ 93,787</u>

Newark Board of Education  
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual  
Year Ended June 30, 2020

School: Quitman Community

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budget	\$ 5,953,650		\$ 5,680,187	\$ 273,463
General Fund Reserve for Encumbrances at June 30, 2019	<u>9,158</u>		<u>9,158</u>	
General Fund Contribution	<u>5,962,808</u>	96.43 %	<u>5,689,345</u>	<u>273,463</u>
Restricted Federal Resources Title I, Part A	205,478	3.32	196,054	9,424
Title II, Part A	<u>15,471</u>	<u>0.25</u>	<u>14,761</u>	<u>710</u>
Restricted Federal Resources Total	<u>220,949</u>	<u>3.57</u>	<u>210,815</u>	<u>10,134</u>
Total	<u>\$ 6,183,757</u>	<u>100.00 %</u>	<u>\$ 5,900,160</u>	<u>\$ 283,597</u>

Newark Board of Education  
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual  
Year Ended June 30, 2020

School: Rafael Hernandez

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budget	\$ 5,806,951		\$ 5,644,038	\$ 162,913
General Fund Reserve for Encumbrances at June 30, 2019	14,954		14,954	
General Fund Contribution	<u>5,821,905</u>	<u>94.50</u> %	<u>5,658,992</u>	<u>162,913</u>
Restricted Federal Resources Title I, Part A	315,068	5.11	306,251	8,817
Title II, Part A	<u>23,721</u>	<u>0.39</u>	<u>23,057</u>	<u>664</u>
Restricted Federal Resources Total	<u>338,789</u>	<u>5.50</u>	<u>329,308</u>	<u>9,481</u>
Total	<u>\$ 6,160,694</u>	<u>100.00</u> %	<u>\$ 5,988,300</u>	<u>\$ 172,394</u>

Newark Board of Education  
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual  
Year Ended June 30, 2020

School: Ridge 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 to School Based Budget	\$ 6,817,354		\$ 6,688,628	\$ 128,726
General Fund Reserve for Encumbrances at June 30, 2019	<u>5,623</u>		<u>5,573</u>	<u>50</u>
General Fund Contribution	<u>6,822,977</u>	<u>96.37 %</u>	<u>6,694,201</u>	<u>128,776</u>
Restricted Federal Resources				
Title I, Part A	239,489	3.38	234,969	4,520
Title II, Part A	<u>18,031</u>	<u>0.25</u>	<u>17,691</u>	<u>340</u>
Restricted Federal Resources Total	<u>257,520</u>	<u>3.63</u>	<u>252,660</u>	<u>4,860</u>
Total	<u>\$ 7,080,497</u>	<u>100.00 %</u>	<u>\$ 6,946,861</u>	<u>\$ 133,636</u>



Newark Board of Education  
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual  
Year Ended June 30, 2020

School: Roberto Clemente

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budget	\$ 5,248,226		\$ 5,151,049	\$ 97,177
General Fund Reserve for Encumbrances at June 30, 2019	10,676		10,676	
General Fund Contribution	<u>5,258,902</u>	96.06 %	<u>5,161,725</u>	<u>97,177</u>
Restricted Federal Resources Title I, Part A	200,283	3.66	196,582	3,701
Title II, Part A	<u>15,079</u>	<u>0.28</u>	<u>14,800</u>	<u>279</u>
Restricted Federal Resources Total	<u>215,362</u>	<u>3.94</u>	<u>211,382</u>	<u>3,980</u>
Total	<u>\$ 5,474,264</u>	<u>100.00 %</u>	<u>\$ 5,373,107</u>	<u>\$ 101,157</u>

Newark Board of Education  
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual  
Year Ended June 30, 2020

School: Science High

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budget	\$ 9,015,007		\$ 8,848,856	\$ 166,151
General Fund Reserve for Encumbrances at June 30, 2019	<u>23,300</u>		<u>22,765</u>	<u>535</u>
General Fund Contribution	<u>9,038,307</u>	96.66 %	<u>8,871,621</u>	<u>166,686</u>
Restricted Federal Resources Title I, Part A	290,503	3.11	285,145	5,358
Title II, Part A	<u>21,872</u>	<u>0.23</u>	<u>21,469</u>	<u>403</u>
Restricted Federal Resources Total	<u>312,375</u>	<u>3.34</u>	<u>306,614</u>	<u>5,761</u>
Total	<u>\$ 9,350,682</u>	<u>100.00 %</u>	<u>\$ 9,178,235</u>	<u>\$ 172,447</u>

Newark Board of Education  
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual  
Year Ended June 30, 2020

School: South Seventeenth Street

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budget	\$ 5,493,932		\$ 5,342,440	\$ 151,492
General Fund Reserve for Encumbrances at June 30, 2019	11,885		10,821	1,064
General Fund Contribution	<u>5,505,817</u>	96.02 %	<u>5,353,261</u>	<u>152,556</u>
Restricted Federal Resources Title I, Part A	212,091	3.70	206,214	5,877
Title II, Part A	<u>15,968</u>	<u>0.28</u>	<u>15,526</u>	<u>442</u>
Restricted Federal Resources Total	<u>228,059</u>	<u>3.98</u>	<u>221,740</u>	<u>6,319</u>
Total	<u>\$ 5,733,876</u>	<u>100.00 %</u>	<u>\$ 5,575,001</u>	<u>\$ 158,875</u>

Newark Board of Education  
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual  
Year Ended June 30, 2020

School: South Street

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budget	\$ 7,445,943		\$ 7,234,883	\$ 211,060
General Fund Reserve for Encumbrances at June 30, 2019	32,060		32,060	
General Fund Contribution	<u>7,478,003</u>	<u>95.86</u> %	<u>7,266,943</u>	<u>211,060</u>
Restricted Federal Resources Title I, Part A	299,951	3.85	291,485	8,466
Title II, Part A	<u>22,583</u>	<u>0.29</u>	<u>21,946</u>	<u>637</u>
Restricted Federal Resources Total	<u>322,534</u>	<u>4.14</u>	<u>313,431</u>	<u>9,103</u>
Total	<u>\$ 7,800,537</u>	<u>100.00</u> %	<u>\$ 7,580,374</u>	<u>\$ 220,163</u>

Newark Board of Education  
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual  
Year Ended June 30, 2020

School: Speedway Avenue

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budget	\$ 5,576,961		\$ 5,289,644	\$ 287,317
General Fund Reserve for Encumbrances at June 30, 2019	49,994		46,434	3,560
General Fund Contribution	<u>5,626,955</u>	94.86 %	<u>5,336,078</u>	<u>290,877</u>
Restricted Federal Resources Title I, Part A	283,312	4.78	268,667	14,645
Title II, Part A	<u>21,232</u>	0.36	<u>20,134</u>	<u>1,098</u>
Restricted Federal Resources Total	<u>304,544</u>	5.14	<u>288,801</u>	<u>15,743</u>
Total	<u>\$ 5,931,499</u>	100.00 %	<u>\$ 5,624,879</u>	<u>\$ 306,620</u>

Newark Board of Education  
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual  
Year Ended June 30, 2020

School: Sussex Avenue

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budget	\$ 3,940,630		\$ 3,811,551	\$ 129,079
General Fund Reserve for Encumbrances at June 30, 2019	38,685		37,949	736
General Fund Contribution	<u>3,979,315</u>	<u>95.28 %</u>	<u>3,849,500</u>	<u>129,815</u>
Restricted Federal Resources Title I, Part A	183,976	4.40	177,974	6,002
Title II, Part A	13,408	0.32	12,971	437
Restricted Federal Resources Total	<u>197,384</u>	<u>4.72</u>	<u>190,945</u>	<u>6,439</u>
Total	<u>\$ 4,176,699</u>	<u>100.00 %</u>	<u>\$ 4,040,445</u>	<u>\$ 136,254</u>

Newark Board of Education  
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual  
Year Ended June 30, 2020

School: Technology High

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budget	\$ 6,969,346		\$ 6,769,438	\$ 199,908
General Fund Reserve for Encumbrances at June 30, 2019	<u>28,663</u>		<u>28,663</u>	
General Fund Contribution	<u>6,998,009</u>	<u>96.18 %</u>	<u>6,798,101</u>	<u>199,908</u>
Restricted Federal Resources				
Title I, Part A	258,612	3.55	251,224	7,388
Title II, Part A	<u>19,774</u>	<u>0.27</u>	<u>19,209</u>	<u>565</u>
Restricted Federal Resources Total	<u>278,386</u>	<u>3.82</u>	<u>270,433</u>	<u>7,953</u>
Total	<u>\$ 7,276,395</u>	<u>100.00 %</u>	<u>\$ 7,068,534</u>	<u>\$ 207,861</u>

Newark Board of Education  
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual  
Year Ended June 30, 2020

School: Thirteenth Avenue

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budget	\$ 5,625,241		\$ 5,446,637	\$ 178,604
General Fund Reserve for Encumbrances at June 30, 2019	3,084		3,084	
General Fund Contribution	<u>5,628,325</u>	<u>95.09 %</u>	<u>5,449,721</u>	<u>178,604</u>
Restricted Federal Resources				
Title I, Part A	270,840	4.58	262,245	8,595
Title II, Part A	<u>19,738</u>	<u>0.33</u>	<u>19,112</u>	<u>626</u>
Restricted Federal Resources Total	<u>290,578</u>	<u>4.91</u>	<u>281,357</u>	<u>9,221</u>
Total	<u>\$ 5,918,903</u>	<u>100.00 %</u>	<u>\$ 5,731,078</u>	<u>\$ 187,825</u>



Newark Board of Education  
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual  
Year Ended June 30, 2020

School: University High

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budget	\$ 6,029,501		\$ 5,819,191	\$ 210,310
General Fund Reserve for Encumbrances at June 30, 2019	<u>14,264</u>		<u>13,231</u>	<u>1,033</u>
General Fund Contribution	<u>6,043,765</u>	<u>97.17 %</u>	<u>5,832,422</u>	<u>211,343</u>
Restricted Federal Resources				
Title I, Part A	164,456	2.64	158,705	5,751
Title II, Part A	<u>11,985</u>	<u>0.19</u>	<u>11,566</u>	<u>419</u>
Restricted Federal Resources Total	<u>176,441</u>	<u>2.83</u>	<u>170,271</u>	<u>6,170</u>
Total	<u>\$ 6,220,206</u>	<u>100.00 %</u>	<u>\$ 6,002,693</u>	<u>\$ 217,513</u>

Newark Board of Education  
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual  
Year Ended June 30, 2020

School: Weequahic High

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budget	\$ 6,153,155		\$ 6,002,984	\$ 150,171
General Fund Reserve for Encumbrances at June 30, 2019	13,127		13,127	
	<u>6,166,282</u>	97.95 %	<u>6,016,111</u>	<u>150,171</u>
General Fund Contribution				
Restricted Federal Resources	121,417	1.93	118,460	2,957
Title I, Part A	7,824	0.12	7,633	191
Title II, Part A	129,241	2.05	126,093	3,148
Restricted Federal Resources Total	<u>\$ 6,295,523</u>	<u>100.00 %</u>	<u>\$ 6,142,204</u>	<u>\$ 153,319</u>
Total				

Newark Board of Education  
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual  
Year Ended June 30, 2020

School: West Side Campus

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budget	\$ 8,805,666		\$ 8,560,224	\$ 245,442
General Fund Reserve for Encumbrances at June 30, 2019	41,777		41,539	238
General Fund Contribution	<u>8,847,443</u>	<u>99.33 %</u>	<u>8,601,763</u>	<u>245,680</u>
Restricted Federal Resources Title I, Part A	55,632	0.62	54,087	1,545
Title II, Part A	<u>4,054</u>	<u>0.05</u>	<u>3,941</u>	<u>113</u>
Restricted Federal Resources Total	<u>59,686</u>	<u>0.67</u>	<u>58,028</u>	<u>1,658</u>
Total	<u>\$ 8,907,129</u>	<u>100.00 %</u>	<u>\$ 8,659,791</u>	<u>\$ 247,338</u>

Newark Board of Education  
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual  
Year Ended June 30, 2020

School: Wilson Avenue

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budget	\$ 9,294,513		\$ 8,803,111	\$ 491,402
General Fund Reserve for Encumbrances at June 30, 2019	34,574		34,574	
General Fund Contribution	<u>9,329,087</u>	<u>95.77 %</u>	<u>8,837,685</u>	<u>491,402</u>
Restricted Federal Resources Title I, Part A	379,308	3.89	359,328	19,980
Title II, Part A	<u>33,075</u>	<u>0.34</u>	<u>31,333</u>	<u>1,742</u>
Restricted Federal Resources Total	<u>412,383</u>	<u>4.23</u>	<u>390,661</u>	<u>21,722</u>
Total	<u>\$ 9,741,470</u>	<u>100.00 %</u>	<u>\$ 9,228,346</u>	<u>\$ 513,124</u>

Newark Board of Education  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2020

District-Wide Expense	Original Budget	Transfers	Final Budget	Actual	Final to Actual
<b>Current:</b>					
<b>Instruction - Regular Programs:</b>					
Salaries of Teachers:					
Kindergarten	\$ 8,344,187	\$ 267,357	\$ 8,611,544	\$ 8,532,993	\$ 78,551
Grades 1-5	53,291,308	672,948	53,964,256	53,834,659	129,597
Grades 6-8	34,382,023	793,264	35,175,287	34,999,276	176,011
Grades 9-12	45,689,771	1,225,502	46,915,273	46,852,686	62,587
Undistributed Instruction:					
Other Salaries of Instruction	3,598,411	(28,620)	3,569,791	3,512,899	56,892
Purchased Technical Services	66,729	890	67,619	33,578	34,041
Other Purchased Services	40,037		40,037	8,966	31,071
General Supplies	4,318,898	(46,875)	4,272,023	3,130,056	1,141,967
Textbooks	243,802	(14,302)	229,500	99,962	129,538
Other Objects	671,691	41,309	713,000	193,892	519,108
<b>Total Regular Programs</b>	<b>150,646,857</b>	<b>2,911,473</b>	<b>153,558,330</b>	<b>151,198,967</b>	<b>2,359,363</b>
<b>Instruction - Special Education:</b>					
Cognitive - Mild:					
Salaries of Teachers	887,669	20,100	907,769	886,248	21,521
Other Salaries for Instruction	21,028	(5,100)	15,928	4,438	11,490
General Supplies	1,900		1,900		1,900
<b>Total Cognitive - Mild</b>	<b>910,597</b>	<b>15,000</b>	<b>925,597</b>	<b>890,686</b>	<b>34,911</b>
Cognitive - Moderate:					
Salaries of Teachers	168,650	(1,700)	166,950	165,686	1,264
Other Salaries for Instruction	7,280	9,000	16,280	15,604	676
General Supplies	7,908	(786)	7,122	4,626	2,496
Other Objects	2,500	(2,500)			
<b>Total Cognitive - Moderate</b>	<b>186,338</b>	<b>4,014</b>	<b>190,352</b>	<b>185,916</b>	<b>4,436</b>
Learning and/or Language Disabilities:					
Salaries of Teachers	8,685,590	(886,400)	7,799,190	7,651,943	147,247
Other Salaries of Instruction	657,730	186,835	844,565	735,028	109,537
Purchased Professional - Educational Services	1,200		1,200		1,200
Purchased Technical Services	4,000		4,000		4,000
Other Purchased Services	8,760		8,760		8,760
General Supplies	193,536	(30,307)	163,229	35,889	127,340
Textbooks	6,500		6,500		6,500
Other Objects	9,100	(3,000)	6,100		6,100
<b>Total Learning and/or Language Disabilities</b>	<b>9,566,416</b>	<b>(732,872)</b>	<b>8,833,544</b>	<b>8,422,860</b>	<b>410,684</b>
Auditory Impairments:					
Salaries of Teachers	920,084	8,400	928,484	928,426	58
Other Salaries for Instruction	442,804	(8,400)	434,404	426,482	7,922
Purchased Professional & Educational Services	27,160		27,160	2,700	24,460
General Supplies	5,000	(1,000)	4,000		4,000
<b>Total Auditory Impairments</b>	<b>1,395,048</b>	<b>(1,000)</b>	<b>1,394,048</b>	<b>1,357,608</b>	<b>36,440</b>
Behavioral Disabilities:					
Salaries of Teachers	1,990,545	(134,200)	1,856,345	1,813,297	43,048
Other Salaries of Instruction	581,058	64,700	645,758	593,503	52,255
Purchased Professional & Educational Services	5,000	(5,000)		33,692	12,613
General Supplies	49,305	(3,000)	46,305		3,000
Other Objects	3,000		3,000		3,000
<b>Total Behavioral Disabilities</b>	<b>2,628,908</b>	<b>(77,500)</b>	<b>2,551,408</b>	<b>2,440,492</b>	<b>110,916</b>

Newark Board of Education  
Blended Resource Fund 15  
Schedule of Blended Expenditures  
Budget and Actual  
Year ended June 30, 2020

District-Wide	Original Budget	Transfers	Final Budget	Actual	Final to Actual
<b>Multiple Disabilities:</b>	\$ 3,747,374	\$ (125,501)	\$ 3,621,873	\$ 3,562,007	\$ 59,866
Salaries of Teachers	935,327	90,644	1,025,971	995,271	30,700
Other Salaries for Instruction	23,800		23,800	6,950	16,850
Purchased Professional & Educational Services	2,500		2,500		2,500
Other Purchased Services	67,737		67,737	39,796	27,941
General Supplies	8,421		8,421	1,717	6,704
Other Objects	4,785,159	(34,857)	4,750,302	4,605,741	144,561
<b>Total Multiple Disabilities</b>					
<b>Resource Room/Resource Center:</b>	16,426,332	(531,824)	15,894,508	15,733,705	160,803
Salaries of Teachers	377,035	(117,200)	259,835	41,846	217,989
Other Salaries for Instruction	7,300		7,300		7,300
Purchased Professional & Educational Services	149,277	(10,057)	139,220	56,350	82,870
General Supplies	14,000	(2,000)	12,000		12,000
Textbooks	18,007		18,007	261	17,746
Other Objects	16,991,951	(661,081)	16,330,870	15,832,162	498,708
<b>Total Resource Room/Resource Center</b>					
<b>Autism:</b>	6,620,969	(284,000)	6,336,969	6,295,079	41,890
Salaries of Teachers	1,888,094	64,100	1,952,194	1,897,098	55,096
Other Salaries for Instruction	24,000		24,000		24,000
Purchased Professional & Educational Services	1,000		1,000		1,000
Purchased Technical Services	96,401	1,929	98,330	68,780	29,550
General Supplies	2,152		2,152		2,152
Other Objects	8,632,616	(217,971)	8,414,645	8,260,957	153,688
<b>Total Autism</b>	45,097,033	(1,706,267)	43,390,766	41,996,422	1,394,344
<b>Total Special Education</b>					
<b>Bilingual Education:</b>	22,279,624	(1,680,941)	20,598,683	20,387,964	210,719
Salaries of Teachers	1,224,364	(91,240)	1,133,124	999,357	133,767
Other Salaries for Instruction	14,350	(5,000)	9,350		9,350
Purchased Professional - Educational Services	111,306	(7,656)	103,650	52,283	51,367
General Supplies	5,000	(2,000)	3,000		3,000
Textbooks	23,278	(7,500)	15,778		13,284
Other Objects	23,657,922	(1,794,337)	21,863,585	21,442,098	421,487
<b>Total Bilingual Education</b>					
<b>School Sponsored Co-curricular Activities:</b>	1,536,414	(149,832)	1,386,582	1,242,254	144,328
Salaries	54,347	(33,347)	21,000		21,000
Purchased Professional - Educational Services	1,300		1,300		1,300
Purchased Services	90,785	560	91,345	13,143	78,202
Supplies and Materials	22,943		22,943	11,470	11,473
Other Objects	1,705,789	(182,619)	1,523,170	1,266,867	256,303
<b>Total School Sponsored Co-curricular Activities</b>					
<b>School Sponsored Athletics:</b>	2,362,701	(271,385)	2,091,316	1,734,744	356,572
Salaries	522,522	(5,160)	517,362	340,783	176,579
Supplies and Materials	190,645	13,000	203,645	175,478	28,167
Other Objects	3,075,868	(263,545)	2,812,323	2,251,005	561,318
<b>Total School Sponsored Athletics</b>					
<b>Before/After School Programs:</b>	1,603,329	(275,425)	1,327,904	895,363	432,541
Salaries of Teachers	165,126		165,126	96,951	68,175
Other Salaries for Instruction	1,768,455	(275,425)	1,493,030	992,314	500,716
<b>Total Before/After School Programs</b>					

Newark Board of Education  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2020

District-Wide	Original Budget	Transfers	Final Budget	Actual	Final to Actual
<b>Alternative Education Programs - Instruction:</b>					
Salaries of Teachers	\$ 499,157	\$ (457,280)	\$ 41,877	\$ 5,282	\$ 41,877
Purchased Professional and Technical Services	48,248	(10,000)	38,248		32,966
Purchased Services	3,000	(3,000)			
Supplies and Materials	6,015		6,015	4,967	1,048
<b>Total Alternative Education Programs - Instruction</b>	<b>556,420</b>	<b>(470,280)</b>	<b>86,140</b>	<b>10,249</b>	<b>75,891</b>
<b>Alternative Education Programs - Support Services:</b>					
Salaries	870,193	(633,176)	237,017	169,630	67,387
Salaries of Family/Parent Liaison	56,125	(55,000)	1,125	421	704
<b>Total Alternative Education Programs - Support Services</b>	<b>926,318</b>	<b>(688,176)</b>	<b>238,142</b>	<b>170,051</b>	<b>68,091</b>
<b>Other Supplemental/At-Risk Programs - Instruction:</b>					
Salaries of Reading Specialists	195,761	14,000	209,761	209,682	79
Purchased Professional and Technical Services	467,679	16,762	484,441	243,718	240,723
<b>Total Other Supplemental/At-Risk Programs - Instruction</b>	<b>663,440</b>	<b>30,762</b>	<b>694,202</b>	<b>453,400</b>	<b>240,802</b>
<b>Total Instruction</b>	<b>228,098,102</b>	<b>(2,438,414)</b>	<b>225,659,688</b>	<b>219,781,373</b>	<b>5,878,315</b>
<b>Undistributed Expenditures:</b>					
<b>Attendance and Social Work Services:</b>					
Salaries	5,111,951	182,066	5,294,017	5,198,431	95,586
Salaries of Family Liaisons/Comm Parent Inv. Specialists	2,370,619	(219,600)	2,151,019	1,928,614	222,405
Purchased Professional and Technical Services	10,000	(800)	9,200	3,300	5,900
Supplies and Materials	36,312	(2,000)	34,312	9,395	24,917
Other Objects	6,210		6,210	2,071	4,139
<b>Total Attendance and Social Work Services</b>	<b>7,535,092</b>	<b>(40,334)</b>	<b>7,494,758</b>	<b>7,141,811</b>	<b>352,947</b>
<b>Health Services:</b>					
Salaries	7,134,591	(187,700)	6,946,891	6,857,282	89,609
Other Salaries	169,251	(4,039)	165,212	125,446	39,766
Supplies and Materials	74,637	(1,715)	72,922	39,568	33,354
Other Objects	200		200		200
<b>Total Health Services</b>	<b>7,378,679</b>	<b>(193,454)</b>	<b>7,185,225</b>	<b>7,022,296</b>	<b>162,929</b>
<b>Guidance:</b>					
Salaries of Other Professional Staff	7,034,978	291,712	7,326,690	7,236,585	90,105
Salaries of Secretarial and Clerical Assistants	55,700	(15,000)	40,700	31,807	8,893
Other Salaries	103,487	52,764	156,251	147,007	9,244
Purchased Professional - Educational Services	24,160	(15,500)	8,660		8,660
Supplies and Materials	33,460	(3,522)	29,938	15,400	14,538
Other Objects	8,530	(800)	7,730		7,730
<b>Total Guidance</b>	<b>7,260,315</b>	<b>309,654</b>	<b>7,569,969</b>	<b>7,430,799</b>	<b>139,170</b>
<b>Improvement of Instruction Services:</b>					
Salaries of Supervisors of Instruction	9,211,051	(1,485,557)	7,725,494	7,586,636	138,858
Salaries of Other Professional Staff	1,032,913	4,410,310	5,443,223	5,393,043	50,180
Salaries of Secretarial and Clerical Assistants	1,926,813	2,205,830	4,132,643	4,033,806	98,837
Other Salaries	923,699	(15,422)	908,277	904,283	3,994
Salaries of Facilitators, Math and Literacy Coaches	7,640,793	334,544	7,975,337	7,901,879	73,458
Purchased Professional - Educational Services	336,130	(37,597)	298,533	172,673	125,860
Other Purchased Services	18,000		18,000		18,000
Supplies and Materials	92,211		92,211	28,535	63,676
Other Objects	76,516	3,425	79,941	34,832	45,109
<b>Total Improvement of Instruction Services</b>	<b>21,258,126</b>	<b>5,415,533</b>	<b>26,673,659</b>	<b>26,055,687</b>	<b>617,972</b>

Newark Board of Education  
Blended Resource Fund 15  
Schedule of Blended Expenditures  
Budget and Actual  
Year ended June 30, 2020

	Original Budget	Transfers	Final Budget	Actual	Final to Actual
<b>District-Wide</b>					
Educational Media/Library Services:					
Salaries of Other Professional Staff	\$ 1,354,527	\$ (29,323)	\$ 1,325,204	\$ 1,310,113	\$ 15,091
Supplies and Materials	112,286	(32,725)	79,561	42,342	37,219
Other Objects	7,345		7,345	3,522	3,823
<b>Total Educational Media/Library Services</b>	<b>1,474,158</b>	<b>(62,048)</b>	<b>1,412,110</b>	<b>1,355,977</b>	<b>56,133</b>
Instructional Staff Training Services:					
Purchased Professional - Educational Services	299,978	321,700	621,678	107,486	514,192
Other Purchased Services	16,829		16,829	11,601	5,228
Supplies and Materials	63,255		63,255	4,645	58,610
Other Objects	26,746	(1,000)	25,746	2,971	22,775
<b>Total Instructional Staff Training Services</b>	<b>406,808</b>	<b>320,700</b>	<b>727,508</b>	<b>126,703</b>	<b>600,805</b>
Support Services - School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	17,218,233	(976,718)	16,241,515	16,179,123	62,392
Salaries of Other Professional Staff	211,463	(158,545)	52,918	35,380	17,538
Salaries of Secretarial and Clerical Assistants	5,122,141	(1,000,354)	4,121,787	4,003,369	118,418
Other Salaries	1,056,581	(741,298)	315,283	232,132	83,151
Purchased Professional and Technical Services	7,600		7,600	753,592	602,090
Other Purchased Services	1,318,140	37,542	1,355,682	252,732	193,460
Supplies and Materials	458,056	(11,864)	446,192	192,207	210,514
Other Objects	364,472	38,249	402,721	192,207	210,514
<b>Total Support Services - School Administration</b>	<b>25,756,686</b>	<b>(2,812,988)</b>	<b>22,943,698</b>	<b>21,648,535</b>	<b>1,295,163</b>
Security:					
Salaries	8,308,649	(494,450)	7,814,199	7,581,506	232,693
General Supplies	30,633	(1,000)	29,633	7,011	22,622
<b>Total Security</b>	<b>8,339,282</b>	<b>(495,450)</b>	<b>7,843,832</b>	<b>7,588,517</b>	<b>255,315</b>
Student Transportation Services:					
Contracted Services - Transportation (Other than Between Home and School) - Vendors	878,526	(3,981)	874,545	347,839	526,706
<b>Total Student Transportation Services</b>	<b>878,526</b>	<b>(3,981)</b>	<b>874,545</b>	<b>347,839</b>	<b>526,706</b>
Unallocated Benefits:					
Health Benefits	58,945,616		58,945,616	58,945,616	-
<b>Total Unallocated Benefits</b>	<b>58,945,616</b>	<b>-</b>	<b>58,945,616</b>	<b>58,945,616</b>	<b>4,007,140</b>
<b>Total Undistributed Expenditures</b>	<b>139,233,288</b>	<b>2,437,632</b>	<b>141,670,920</b>	<b>137,663,780</b>	<b>9,885,455</b>
<b>Total Expenditures - Current Expense</b>	<b>367,331,390</b>	<b>(782)</b>	<b>367,330,608</b>	<b>357,443,153</b>	<b>9,885,455</b>
<b>Capital Outlay:</b>					
Equipment:					
Regular Programs - Instruction:					
Grades 1-5	136,940	(38,425)	98,515	58,332	40,183
Grades 6-8	88,140		88,140	88,140	-
Grades 9-12	18,251	2,429	20,680	16,160	4,520
Special Education - Instruction:					
Language and/or Learning Disabilities	32,000	(1,490)	30,510	30,510	-
Resource Room/Resource Center	15,514		15,514	28,651	8,779
School Administration	59,868	(22,438)	37,430	488,645	255,181
Non-Instructional Equipment	427,939	60,706	488,645	233,464	255,181
<b>Total Equipment and Capital outlay</b>	<b>778,652</b>	<b>782</b>	<b>779,434</b>	<b>455,257</b>	<b>324,177</b>
<b>Total Expenditures - School Based</b>	<b>368,110,042</b>	<b>-</b>	<b>368,110,042</b>	<b>357,900,410</b>	<b>10,209,632</b>



Newark Board of Education  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2020

	Original Budget	Transfers	Final Budget	Actual	Final to Actual
<b>District-Wide</b>					
Other Financing Sources:					
Transfers In	\$ 366,948,982		\$ 366,948,982	\$ 357,665,045	\$ (9,283,937)
Total Other Financing Sources	366,948,982	--	366,948,982	357,665,045	(9,283,937)
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(1,161,060)		(1,161,060)	(235,365)	925,695
Fund Balances, July 1	1,161,060		1,161,060	1,161,060	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 925,695	\$ 925,695

Newark Board of Education  
Blended Resource Fund 15  
Schedule of Blended Expenditures  
Budget and Actual  
Year ended June 30, 2020

School: Abington Avenue

Expense

Current:

Instruction - Regular Programs:

Salaries of Teachers:

Kindergarten

Grades 1-5

Grades 6-8

Undistributed Instruction:

Other Salaries of Instruction

General Supplies

Textbooks

Other Objects

Total Regular Programs

Instruction - Special Education:

Learning and/or Language Disabilities:

Salaries of Teachers

Other Salaries of Instruction

General Supplies

Total Learning and/or Language Disabilities

Resource Room/Resource Center:

Salaries of Teachers

Other Salaries of Instruction

General Supplies

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

Supplies and Materials

Total School Sponsored Athletics

Before/After School Programs:

Salaries of Teachers

Other Salaries for Instruction

Total Before/After School Programs

Total Instruction

	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Salaries of Teachers:	\$ 264,435	\$ 21,300	\$ 285,735	\$ 285,564	\$ 171
Kindergarten	1,538,117	(4,800)	1,533,317	1,532,284	1,033
Grades 1-5	1,137,435	28,000	1,165,435	1,165,085	350
Grades 6-8					
Undistributed Instruction:	103,800	1,000	104,800	104,800	
Other Salaries of Instruction	51,331		51,331	47,346	3,985
General Supplies	500		500		500
Textbooks	12,955		12,955	880	12,075
Other Objects					
Total Regular Programs	3,108,573	45,500	3,154,073	3,135,959	18,114
Learning and/or Language Disabilities:	115,501	(10,000)	105,501	100,931	4,570
Salaries of Teachers	39,987	11,200	51,187	50,973	214
Other Salaries of Instruction	6,471		6,471	4,278	2,193
General Supplies					
Total Learning and/or Language Disabilities	161,959	1,200	163,159	156,182	6,977
Salaries of Teachers	335,077	(5,000)	330,077	325,706	4,371
Other Salaries of Instruction	9,100	(5,000)	4,100	140	3,960
General Supplies	5,852		5,852	3,390	2,462
Total Resource Room/Resource Center	350,029	(10,000)	340,029	329,236	10,793
Total Special Education	511,988	(8,800)	503,188	485,418	17,770
Salaries of Teachers	811,357	70,500	881,857	881,792	65
Other Salaries of Instruction	55,512	205	55,717	50,344	5,373
General Supplies	20,425	(2,609)	17,816	13,517	4,299
Total Bilingual Education	887,294	68,096	955,390	945,653	9,737
Salaries	27,811		27,811	26,380	1,431
Total School Sponsored Co-curricular Activities	27,811	-	27,811	26,380	1,431
Salaries	10,984	10,500	21,484	21,347	137
Supplies and Materials	1,264		1,264	1,250	14
Total School Sponsored Athletics	12,248	10,500	22,748	22,597	151
Salaries of Teachers	60,162	3,200	63,362	60,902	2,460
Other Salaries for Instruction	4,000	13,000	17,000	16,885	115
Total Before/After School Programs	64,162	16,200	80,362	77,787	2,575
Total Instruction	4,612,076	131,496	4,743,572	4,693,794	49,778

Newark Board of Education  
Blended Resource Fund 15Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2020

School: Abington Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
<b>Undistributed Expenditures:</b>					
<b>Attendance and Social Work Services:</b>					
Salaries	\$ 55,555		\$ 55,555	\$ 50,157	\$ 5,398
Salaries of Family Liaisons/Comm Parent Inv. Specialists	37,636		37,636	37,206	430
Supplies and Materials	1,000		1,000	224	776
Other Objects	500		500		500
<b>Total Attendance and Social Work Services</b>	<b>94,691</b>		<b>94,691</b>	<b>87,587</b>	<b>7,104</b>
<b>Health Services:</b>					
Salaries	99,710	\$ (10,000)	89,710	81,788	7,922
Other Salaries	1,558		1,558	1,032	526
Supplies and Materials	511		511	344	167
<b>Total Health Services</b>	<b>101,779</b>	<b>(10,000)</b>	<b>91,779</b>	<b>83,164</b>	<b>8,615</b>
<b>Guidance:</b>					
Salaries of Other Professional Staff	88,803	7,000	95,803	95,168	635
Supplies and Materials	500		500		500
<b>Total Guidance</b>	<b>89,303</b>	<b>7,000</b>	<b>96,303</b>	<b>95,168</b>	<b>1,135</b>
<b>Improvement of Instruction Services:</b>					
Salaries of Supervisors of Instruction	184,149	(25,000)	159,149	149,661	9,488
Salaries of Secretarial and Clerical Assistants	55,761	200	55,961	55,885	76
Salaries of Facilitators, Math & Literacy Coaches	138,953	300	139,253	139,234	19
Other Objects	500		500		500
<b>Total Improvement of Instruction Services</b>	<b>379,363</b>	<b>(24,500)</b>	<b>354,863</b>	<b>344,780</b>	<b>10,083</b>
<b>Educational Media/Library Services:</b>					
Salaries of Other Professional Staff	74,266	33,500	107,766	107,541	225
Supplies and Materials	1,000		1,000		1,000
<b>Total Educational Media/Library Services</b>	<b>75,266</b>	<b>33,500</b>	<b>108,766</b>	<b>107,541</b>	<b>1,225</b>
<b>Instructional Staff Training Services:</b>					
Purchased Professional—Education Services	500		500		500
<b>Total Instructional Staff Training Services</b>	<b>500</b>		<b>500</b>		<b>500</b>
<b>Support Services – School Administration:</b>					
Salaries of Principals/Assistant Principals/Program Directors	333,424	40,100	373,524	373,436	88
Salaries of Secretarial and Clerical Assistants	55,761	200	55,961	55,885	76
Other Salaries	1,920	1,000	2,920	2,848	72
Other Purchased Services	15,938	2,609	18,547	14,995	3,552
Supplies and Materials	23,273		23,273	7,861	15,412
Other Objects	3,933		3,933	971	2,962
<b>Total Support Services – School Administration</b>	<b>434,249</b>	<b>43,909</b>	<b>478,158</b>	<b>455,996</b>	<b>22,162</b>
<b>Security:</b>					
Salaries	113,019	(23,000)	90,019	86,323	3,696
General Supplies	2,097		2,097		2,097
<b>Total Security</b>	<b>115,116</b>	<b>(23,000)</b>	<b>92,116</b>	<b>86,323</b>	<b>5,793</b>
<b>Student Transportation Services:</b>					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	7,884		7,884	3,470	4,414
<b>Total Student Transportation Services</b>	<b>7,884</b>		<b>7,884</b>	<b>3,470</b>	<b>4,414</b>

Newark Board of Education  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2020

	Original Budget	Transfers	Final Budget	Actual	Final to Actual
<b>School: Abington Avenue</b>					
Unallocated Benefits:					
Health Benefits	\$ 1,159,370		\$ 1,159,370	\$ 1,159,370	
Total Unallocated Benefits	1,159,370	-	1,159,370	1,159,370	
Total Undistributed Expenditures	2,457,521	\$ 26,909	2,484,430	2,423,399	\$ 61,031
Total Expenditures - Current Expense	7,069,597	158,405	7,228,002	7,117,193	110,809
<b>Capital Outlay:</b>					
Equipment:					
Undistributed Expenditures:					
Non-Instructional Equipment	40,236		40,236		40,236
Total Equipment	40,236	-	40,236	-	40,236
Total Expenditures - School Based	7,109,833	158,405	7,268,238	7,117,193	151,045
<b>Other Financing Sources:</b>					
Transfers In	7,103,271	158,405	7,261,676	7,116,576	(145,100)
Total Other Financing Sources	7,103,271	158,405	7,261,676	7,116,576	(145,100)
<b>Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)</b>	(6,562)		(6,562)	(617)	5,945
Fund Balances, July 1	6,562		6,562	6,562	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 5,945	\$ 5,945

Newark Board of Education  
Blended Resource Fund 15Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2020

School: Ann Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
<b>Expense</b>					
<b>Current:</b>					
Instruction - Regular Programs:					
Salaries of Teachers:					
Kindergarten	\$ 543,322	\$ 10,500	\$ 553,822	\$ 552,550	\$ 1,272
Grades 1-5	1,370,017	40,300	1,410,317	1,407,896	2,421
Grades 6-8	1,829,482	40,676	1,870,158	1,866,562	3,596
Undistributed Instruction:					
Other Salaries of Instruction	208,820	2,200	211,020	210,924	96
General Supplies	132,458		132,458	97,947	34,511
Textbooks	5,150		5,150	282	4,868
Other Objects	32,500		32,500		32,500
Total Regular Programs	4,121,749	93,676	4,215,425	4,136,161	79,264
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	61,790	100	61,890	61,804	86
Other Salaries of Instruction	29,728	800	30,528	30,454	74
Total Learning and/or Language Disabilities	91,518	900	92,418	92,258	160
Resource Room/Resource Center:					
Salaries of Teachers	844,183	45,800	889,983	889,891	92
Other Salaries of Instruction	25,480	(20,000)	5,480		5,480
General Supplies	1,000		1,000	218	782
Total Resource Room/Resource Center	870,663	25,800	896,463	890,109	6,354
Total Special Education	962,181	26,700	988,881	982,367	6,514
Bilingual Education:					
Salaries of Teachers	1,389,092	(61,176)	1,327,916	1,327,737	179
Other Salaries of Instruction	66,740	(24,804)	41,936	35,996	5,940
General Supplies	2,227		2,227	1,555	672
Total Bilingual Education	1,458,059	(85,980)	1,372,079	1,365,288	6,791
School Sponsored Co-curricular Activities:					
Salaries	35,467		35,467	34,516	951
Total School Sponsored Co-curricular Activities	35,467		35,467	34,516	951
Before/After School Programs:					
Salaries of Teachers	39,405	(23,000)	16,405	11,615	4,790
Total Before/After School Programs	39,405	(23,000)	16,405	11,615	4,790
Other Supplemental/At-Risk Programs - Instruction:					
Salaries of Reading Specialists	195,761	14,000	209,761	209,682	79
Total Other Supplemental/At-Risk Programs - Instruction	195,761	14,000	209,761	209,682	79
Total Instruction	6,812,622	25,396	6,838,018	6,739,629	98,389
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	136,903	(25,000)	111,903	106,005	5,898
Salaries of Family Liaisons/Comm Parent Inv. Specialists	76,875	(8,000)	68,875	65,649	3,226
Total Attendance and Social Work Services	213,778	(33,000)	180,778	171,654	9,124

Newark Board of Education  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2020

School: Ann Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
<b>Health Services:</b>	\$ 238,886	\$ (8,000)	\$ 230,886	\$ 228,268	\$ 2,618
Salaries	1,530	3,000	4,530	3,094	1,436
Other Salaries	1,200		1,200	1,197	3
Supplies and Materials	241,616	(5,000)	236,616	232,559	4,057
<b>Total Health Services</b>					
<b>Guidance:</b>	109,458		109,458	108,848	610
Salaries of Other Professional Staff	109,458	-	109,458	108,848	610
<b>Total Guidance</b>					
<b>Improvement of Instruction Services:</b>	225,747	(10,000)	215,747	210,990	4,757
Salaries of Supervisors of Instruction	45,564	52,362	97,926	97,742	184
Salaries of Secretarial and Clerical Assistants	274,083	13,000	287,083	286,969	114
Salaries of Facilitators, Math & Literacy Coaches	545,394	55,362	600,756	595,701	5,055
<b>Total Improvement of Instruction Services</b>					
<b>Educational Media/Library Services:</b>	100,284		100,284	99,349	935
Salaries of Other Professional Staff	1,048		1,048		1,048
Supplies and Materials	101,332	-	101,332	99,349	1,983
<b>Total Educational Media/Library Services</b>					
<b>Instructional Staff Training Services:</b>	3,600		3,600		3,600
Purchased Professional - Education Services	845		845		845
Other Objects	4,445	-	4,445		4,445
<b>Total Instructional Staff Training Services</b>					
<b>Support Services - School Administration:</b>	391,797	(10,000)	381,797	379,966	1,831
Salaries of Principals/Assistant Principals/Program Directors	95,355	1,369	96,724	95,060	1,664
Salaries of Secretarial and Clerical Assistants	54,811	(12,531)	42,280	41,862	418
Other Salaries	40,688		40,688	25,024	15,664
Other Purchased Services	861		861	70	791
Supplies and Materials	700		700	239	461
Other Objects	584,212	(21,162)	563,050	542,221	20,829
<b>Total Support Services - School Administration</b>					
<b>Security:</b>	223,210	(10,000)	213,210	212,175	1,035
Salaries	223,210	(10,000)	213,210	212,175	1,035
<b>Total Security</b>					
<b>Student Transportation Services:</b>	45,961		45,961	9,534	36,427
Contracted Services - Transportation (Other than Between Home and School) - Vendors	45,961		45,961	9,534	36,427
<b>Total Student Transportation Services</b>					
<b>Unallocated Benefits:</b>	1,762,243		1,762,243	1,762,243	
Health Benefits	1,762,243		1,762,243	1,762,243	
<b>Total Unallocated Benefits</b>	3,831,649	(13,800)	3,817,849	3,734,284	83,565
<b>Total Undistributed Expenditures</b>	10,644,271	11,596	10,655,867	10,473,913	181,954
<b>Total Expenditures - Current Expense</b>					

Newark Board of Education  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2020

	Original Budget	Transfers	Final Budget	Actual	Final to Actual
<b>School: Ann Street</b>					
Capital Outlay:					
Equipment:					
Undistributed Expenditures:					
Non-Instructional Equipment	\$ 89,568		\$ 89,568	\$ 67,694	\$ 21,874
Total Equipment	89,568	-	89,568	67,694	21,874
Total Expenditures - School Based	10,733,839	\$ 11,596	10,745,435	10,541,607	203,828
Other Financing Sources:					
Transfers In	10,704,606	11,596	10,716,202	10,536,319	(179,883)
Total Other Financing Sources	10,704,606	11,596	10,716,202	10,536,319	(179,883)
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(29,233)		(29,233)	(5,288)	23,945
Fund Balances, July 1	29,233		29,233	29,233	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 23,945	\$ 23,945

Newark Board of Education  
Blended Resource Fund 15  
Schedule of Blended Expenditures  
Budget and Actual  
Year ended June 30, 2020

School: Arts High

Expense

Current:

Instruction - Regular Programs:

Salaries of Teachers:

Grades 6-8

Grades 9-12

Undistributed Instruction:

Purchased Technical Services

General Supplies

Textbooks

Total Regular Programs

Instruction - Special Education:

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

School Sponsored Athletics:

Salaries

Supplies and Materials

Other Objects

Total School Sponsored Athletics

Before/After School Programs:

Salaries of Teachers

Total Before/After School Programs

Other Supplemental/At-Risk Programs - Instruction:

Purchased Professional & Technical Services

Total Other Supplemental/At-Risk Programs - Instruction

Total Instruction

Undistributed Expenditures:

Attendance and Social Work Services:

Salaries

Salaries of Family Liaisons/Comm Parent Inv. Specialists

Total Attendance and Social Work Services

Health Services:

Salaries

Other Salaries

Supplies and Materials

Total Health Services

	Original Budget	Transfers	Final Budget	Actual	Final to Actual
<b>Instruction - Regular Programs:</b>					
Salaries of Teachers:	\$ 125,372		\$ 125,372	\$ 119,765	\$ 5,607
Grades 6-8	4,096,330	\$ 229,666	4,325,996	4,325,608	388
Grades 9-12					
Undistributed Instruction:	4,530		4,530	4,530	
Purchased Technical Services	209,364	(47,132)	162,232	131,059	31,173
General Supplies	19,895	(8,380)	11,515	11,515	
Textbooks					
<b>Total Regular Programs</b>	<b>4,455,491</b>	<b>174,154</b>	<b>4,629,645</b>	<b>4,592,477</b>	<b>37,168</b>
<b>Instruction - Special Education:</b>					
Resource Room/Resource Center:					
Salaries of Teachers	166,899		166,899	160,868	6,031
Other Salaries of Instruction	3,640		3,640		3,640
<b>Total Resource Room/Resource Center</b>	<b>170,539</b>	<b>-</b>	<b>170,539</b>	<b>160,868</b>	<b>9,671</b>
<b>Total Special Education</b>	<b>170,539</b>	<b>-</b>	<b>170,539</b>	<b>160,868</b>	<b>9,671</b>
<b>School Sponsored Co-curricular Activities:</b>					
Salaries	80,372	(15,000)	65,372	61,274	4,098
<b>Total School Sponsored Co-curricular Activities</b>	<b>80,372</b>	<b>(15,000)</b>	<b>65,372</b>	<b>61,274</b>	<b>4,098</b>
<b>School Sponsored Athletics:</b>					
Salaries	91,978	(20,000)	71,978	60,100	11,878
Supplies and Materials	8,067		8,067	4,412	3,655
Other Objects	8,000		8,000	8,000	
<b>Total School Sponsored Athletics</b>	<b>108,045</b>	<b>(20,000)</b>	<b>88,045</b>	<b>72,512</b>	<b>15,533</b>
<b>Before/After School Programs:</b>					
Salaries of Teachers	53,058	(5,000)	48,058	30,854	17,204
<b>Total Before/After School Programs</b>	<b>53,058</b>	<b>(5,000)</b>	<b>48,058</b>	<b>30,854</b>	<b>17,204</b>
<b>Other Supplemental/At-Risk Programs - Instruction:</b>					
Purchased Professional & Technical Services	70,194	50,938	121,132	28,077	93,055
<b>Total Other Supplemental/At-Risk Programs - Instruction</b>	<b>70,194</b>	<b>50,938</b>	<b>121,132</b>	<b>28,077</b>	<b>93,055</b>
<b>Total Instruction</b>	<b>4,937,699</b>	<b>185,092</b>	<b>5,122,791</b>	<b>4,946,062</b>	<b>176,729</b>
<b>Undistributed Expenditures:</b>					
Attendance and Social Work Services:					
Salaries	102,360		102,360	101,363	997
Salaries of Family Liaisons/Comm Parent Inv. Specialists	52,310	(1,000)	51,310	44,642	6,668
<b>Total Attendance and Social Work Services</b>	<b>154,670</b>	<b>(1,000)</b>	<b>153,670</b>	<b>146,005</b>	<b>7,665</b>
<b>Health Services:</b>					
Salaries	105,374	1,000	106,374	106,259	115
Other Salaries	1,110	333	1,443	1,443	
Supplies and Materials	1,502	(334)	1,168	684	484
<b>Total Health Services</b>	<b>107,986</b>	<b>999</b>	<b>108,985</b>	<b>108,386</b>	<b>599</b>



Newark Board of Education  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2020

School: Arts High	Original Budget	Transfers	Final Budget	Actual	Final to Actual
<b>Guidance:</b>					
Salaries of Other Professional Staff	\$ 286,473	\$ 5,000	\$ 291,473	\$ 291,448	\$ 25
Total Guidance	286,473	5,000	291,473	291,448	25
<b>Improvement of Instruction Services:</b>					
Salaries of Supervisors of Instruction	293,179	(98,848)	194,331	194,244	87
Salaries of Other Professional Staff	101,381	296,696	398,077	397,995	82
Salaries of Secretarial and Clerical Assistants	59,352	26,894	86,246	83,941	2,305
Other Salaries	97,470	(48,688)	48,782	48,756	26
Salaries of Facilitators, Math & Literacy Coaches	179,466	(179,466)			
Total Improvement of Instruction Services	730,848	(3,412)	727,436	724,936	2,500
<b>Support Services - School Administration:</b>					
Salaries of Principals/Assistant Principals/Program Directors	453,844	(86,848)	366,996	366,320	676
Salaries of Secretarial and Clerical Assistants	59,352	30,694	90,046	89,952	94
Other Salaries	6,480	1,800	8,280	6,181	2,099
Other Purchased Services	38,235		38,235	24,304	13,931
Supplies and Materials	32,625		32,625	21,728	10,897
Other Objects	15,217	1,475	16,692	14,822	1,870
Total Support Services - School Administration	605,753	(52,879)	552,874	523,307	29,567
<b>Security:</b>					
Salaries	179,806		179,806	175,412	4,394
Total Security	179,806	-	179,806	175,412	4,394
<b>Student Transportation Services:</b>					
Contracted Services - Transportation (Other than Between Home and School) - Vendors	20,089	668	20,757	16,680	4,077
Total Student Transportation Services	20,089	668	20,757	16,680	4,077
<b>Unallocated Benefits:</b>					
Health Benefits	1,174,829		1,174,829	1,174,829	
Total Unallocated Benefits	1,174,829	-	1,174,829	1,174,829	-
Total Undistributed Expenditures	3,260,454	(50,624)	3,209,830	3,161,003	48,827
Total Expenditures - Current Expense	8,198,153	134,468	8,332,621	8,107,065	225,556
<b>Capital Outlay:</b>					
<b>Equipment:</b>					
Regular Programs - Instruction:					
Grades 9-12		2,429	2,429	2,429	
Total Equipment		2,429	2,429	2,429	
Total Expenditures - School Based	8,198,153	136,897	8,335,050	8,109,494	225,556
<b>Other Financing Sources:</b>					
Transfers In	8,139,857	136,897	8,276,754	8,172,012	(104,742)
Total Other Financing Sources	8,139,857	136,897	8,276,754	8,172,012	(104,742)
<b>Excess (Deficiency) of Other Financing Sources</b>					
Over (Under) Expenditures and Other Financing (Uses)	(58,296)		(58,296)	62,518	120,814
<b>Fund Balances, July 1</b>	58,296		58,296	58,296	
<b>Fund Balances, June 30</b>	\$ -	\$ -	\$ -	\$ 120,814	\$ 120,814

Newark Board of Education  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2020

School: Avon Avenue

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

Other Objects

Total Regular Programs

Instruction - Special Education:

Cognitive - Mild:

Salaries of Teachers

Other Salaries of Instruction

General Supplies

Total Cognitive - Mild

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

School Sponsored Athletics:

Salaries

Supplies and Materials

Total School Sponsored Athletics

Before/After School Programs:

Salaries of Teachers

Total Before/After School Programs

Total Instruction

Undistributed Expenditures:

Attendance and Social Work Services:

Salaries

Total Attendance and Social Work Services

Health Services:

Salaries

Other Salaries

Total Health Services

	Original Budget	Transfers	Final Budget	Actual	Final to Actual
<b>Instruction - Regular Programs:</b>					
Salaries of Teachers:	\$ 188,883	\$ 1,900	\$ 190,783	\$ 190,646	\$ 137
Kindergarten	1,838,532	(12,380)	1,826,152	1,825,106	1,046
Grades 1-5	658,303		658,303	655,702	2,601
Grades 6-8					
Undistributed Instruction:					
Other Salaries of Instruction	69,200	6,880	76,080	69,636	6,444
Other Purchased Services	6,000		6,000		6,000
General Supplies	49,086		49,086	32,585	16,501
Other Objects	7,112		7,112	44	7,068
<b>Total Regular Programs</b>	<b>2,817,116</b>	<b>(3,600)</b>	<b>2,813,516</b>	<b>2,773,719</b>	<b>39,797</b>
<b>Instruction - Special Education:</b>					
Cognitive - Mild:					
Salaries of Teachers	358,107	39,100	397,207	397,203	4
Other Salaries of Instruction	8,288		8,288	4,438	3,850
General Supplies	1,500		1,500		1,500
<b>Total Cognitive - Mild</b>	<b>367,895</b>	<b>39,100</b>	<b>406,995</b>	<b>401,641</b>	<b>5,354</b>
Resource Room/Resource Center:					
Salaries of Teachers	214,257	20,300	234,557	234,473	84
Other Salaries of Instruction	5,460		5,460		5,460
<b>Total Resource Room/Resource Center</b>	<b>219,717</b>	<b>20,300</b>	<b>240,017</b>	<b>234,473</b>	<b>5,544</b>
<b>Total Special Education</b>	<b>587,612</b>	<b>59,400</b>	<b>647,012</b>	<b>636,114</b>	<b>10,898</b>
<b>School Sponsored Co-curricular Activities:</b>					
Salaries	13,555	5,000	18,555	17,900	655
<b>Total School Sponsored Co-curricular Activities</b>	<b>13,555</b>	<b>5,000</b>	<b>18,555</b>	<b>17,900</b>	<b>655</b>
<b>School Sponsored Athletics:</b>					
Salaries	9,541		9,541		9,541
Supplies and Materials	6,000		6,000		6,000
<b>Total School Sponsored Athletics</b>	<b>15,541</b>	<b>-</b>	<b>15,541</b>	<b>-</b>	<b>15,541</b>
<b>Before/After School Programs:</b>					
Salaries of Teachers	2,000	(2,000)	-	-	-
<b>Total Before/After School Programs</b>	<b>2,000</b>	<b>(2,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Instruction</b>	<b>3,435,824</b>	<b>58,800</b>	<b>3,494,624</b>	<b>3,427,733</b>	<b>66,891</b>
<b>Undistributed Expenditures:</b>					
Attendance and Social Work Services:					
Salaries	74,266	6,100	80,366	80,316	50
<b>Total Attendance and Social Work Services</b>	<b>74,266</b>	<b>6,100</b>	<b>80,366</b>	<b>80,316</b>	<b>50</b>
<b>Health Services:</b>					
Salaries	97,919	3,000	100,919	100,819	100
Other Salaries	2,460		2,460		2,460
<b>Total Health Services</b>	<b>100,379</b>	<b>3,000</b>	<b>103,379</b>	<b>100,819</b>	<b>2,560</b>

Newark Board of Education  
Blended Resource Fund 15  
Schedule of Blended Expenditures  
Budget and Actual  
Year ended June 30, 2020

School: Avon Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	\$ 104,192	\$ 11,000	\$ 115,192	\$ 114,624	\$ 568
Salaries of Secretarial and Clerical Assistants	22,151	26,832	48,983	46,386	2,597
Salaries of Facilitators, Math & Literacy Coaches	177,308	11,500	188,808	188,787	21
Total Improvement of Instruction Services	303,651	49,332	352,983	349,797	3,186
Instructional Staff Training Services:					
Purchased Professional - Education Services	6,500		6,500	3,500	3,000
Total Instructional Staff Training Services	6,500	-	6,500	3,500	3,000
Support Services - School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	247,772	16,500	264,272	264,101	171
Salaries of Secretarial and Clerical Assistants	81,814	(35,832)	45,982	45,400	582
Other Salaries	875		875	277	598
Other Purchased Services	18,256		18,256	16,519	1,737
Other Objects	6,888		6,888	1,188	5,700
Total Support Services - School Administration	355,605	(19,332)	336,273	327,485	8,788
Security:					
Salaries	112,587	(1,500)	111,087	110,570	517
Total Security	112,587	(1,500)	111,087	110,570	517
Student Transportation Services:					
Contracted Services - Transportation (Other than Between Home and School) - Vendors	11,115		11,115	5,728	5,387
Total Student Transportation Services	11,115	-	11,115	5,728	5,387
Unallocated Benefits:					
Health Benefits	834,747		834,747	834,747	
Total Unallocated Benefits	834,747	-	834,747	834,747	-
Total Undistributed Expenditures	1,798,850	37,600	1,836,450	1,812,962	23,488
Total Expenditures - Current Expense	5,234,674	96,400	5,331,074	5,240,695	90,379
Total Expenditures - School Based	5,234,674	96,400	5,331,074	5,240,695	90,379
Other Financing Sources:					
Transfers In	5,218,842	96,400	5,315,242	5,227,456	(87,786)
Total Other Financing Sources	5,218,842	96,400	5,315,242	5,227,456	(87,786)
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(15,832)		(15,832)	(13,239)	2,593
Fund Balances, July 1	15,832		15,832	15,832	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 2,593	\$ 2,593

Newark Board of Education  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2020

School: Bard Early College	Original Budget	Transfers	Final Budget	Actual	Final to Actual
<b>Expense</b>					
<b>Current:</b>					
<b>Instruction - Regular Programs:</b>					
Salaries of Teachers:					
Grades 9-12	\$ 2,282,102	\$ (157,600)	\$ 2,124,502	\$ 2,120,058	\$ 4,444
Undistributed Instruction:					
General Supplies	85,516	(6,548)	78,968	72,266	6,702
Textbooks	10,000	(1,452)	8,548	3,548	5,000
Other Objects	5,366	5,000	10,366	6,500	3,866
<b>Total Regular Programs</b>	<b>2,382,984</b>	<b>(160,600)</b>	<b>2,222,384</b>	<b>2,202,372</b>	<b>20,012</b>
<b>Instruction - Special Education:</b>					
Resource Room/Resource Center:					
Salaries of Teachers	90,622	4,200	94,822	94,738	84
Other Salaries of Instruction	1,820		1,820		1,820
<b>Total Resource Room/Resource Center</b>	<b>92,442</b>	<b>4,200</b>	<b>96,642</b>	<b>94,738</b>	<b>1,904</b>
<b>Total Special Education</b>	<b>92,442</b>	<b>4,200</b>	<b>96,642</b>	<b>94,738</b>	<b>1,904</b>
<b>School Sponsored Co-curricular Activities:</b>					
Salaries	55,070	10,000	65,070	64,753	317
<b>Total School Sponsored Co-curricular Activities</b>	<b>55,070</b>	<b>10,000</b>	<b>65,070</b>	<b>64,753</b>	<b>317</b>
<b>School Sponsored Athletics:</b>					
Salaries	47,318		47,318	39,500	7,818
Supplies and Materials	11,009		11,009	10,035	974
<b>Total School Sponsored Athletics</b>	<b>58,327</b>	<b>-</b>	<b>58,327</b>	<b>49,535</b>	<b>8,792</b>
<b>Before/After School Programs:</b>					
Salaries of Teachers	25,715	(10,000)	15,715	3,275	12,440
<b>Total Before/After School Programs</b>	<b>25,715</b>	<b>(10,000)</b>	<b>15,715</b>	<b>3,275</b>	<b>12,440</b>
<b>Alternative Education Programs - Support Services:</b>					
Salaries	50,224	(50,224)	-	-	-
<b>Total Alternative Education Programs - Support Services</b>	<b>50,224</b>	<b>(50,224)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Instruction</b>	<b>2,664,762</b>	<b>(206,624)</b>	<b>2,458,138</b>	<b>2,414,673</b>	<b>43,465</b>
<b>Undistributed Expenditures:</b>					
<b>Attendance and Social Work Services:</b>					
Salaries	205,824		205,824	203,826	1,998
<b>Total Attendance and Social Work Services</b>	<b>205,824</b>	<b>-</b>	<b>205,824</b>	<b>203,826</b>	<b>1,998</b>
<b>Health Services:</b>					
Salaries	97,919	800	98,719	98,644	75
Other Salaries	1,350		1,350	1,342	8
Supplies and Materials	2,612		2,612	1,349	1,263
<b>Total Health Services</b>	<b>101,881</b>	<b>800</b>	<b>102,681</b>	<b>101,335</b>	<b>1,346</b>
<b>Guidance:</b>					
Salaries of Other Professional Staff		95,228	95,228	94,940	288
<b>Total Guidance</b>	<b>-</b>	<b>95,228</b>	<b>95,228</b>	<b>94,940</b>	<b>288</b>

Newark Board of Education  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2020

School:	Original Budget	Transfers	Final Budget	Actual	Final to Actual
<b>School: Bard Early College</b>					
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	\$ 111,694	\$ (54,188)	\$ 57,506	\$ 53,993	\$ 3,513
Salaries of Other Professional Staff		108,376	108,376	103,500	4,876
Salaries of Secretarial and Clerical Assistants		54,310	54,310	53,000	1,310
<b>Total Improvement of Instruction Services</b>	<b>111,694</b>	<b>108,498</b>	<b>220,192</b>	<b>210,493</b>	<b>9,699</b>
Educational Media/Library Services:					
Supplies and Materials	1,500		1,500		1,500
<b>Total Educational Media/Library Services</b>	<b>1,500</b>		<b>1,500</b>		<b>1,500</b>
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	232,495	(51,188)	181,307	181,074	233
Salaries of Secretarial and Clerical Assistants	58,396	(4,086)	54,310	50,333	3,977
Other Salaries	2,220	4,350	6,570	6,420	150
Other Purchased Services	28,728	(6,000)	22,728	10,461	12,267
Other Objects	2,131	5,000	7,131	5,977	1,154
<b>Total Support Services – School Administration</b>	<b>323,970</b>	<b>(51,924)</b>	<b>272,046</b>	<b>254,265</b>	<b>17,781</b>
Security:					
Salaries	175,666	(15,000)	160,666	136,190	24,476
<b>Total Security</b>	<b>175,666</b>	<b>(15,000)</b>	<b>160,666</b>	<b>136,190</b>	<b>24,476</b>
Student Transportation Services:					
Contracted Services – Transportation (Other than Between Home and School) – Vendors	5,596	4,000	9,596	3,408	6,188
<b>Total Student Transportation Services</b>	<b>5,596</b>	<b>4,000</b>	<b>9,596</b>	<b>3,408</b>	<b>6,188</b>
Unallocated Benefits:					
Health Benefits	633,789		633,789	633,789	
<b>Total Unallocated Benefits</b>	<b>633,789</b>		<b>633,789</b>	<b>633,789</b>	
<b>Total Undistributed Expenditures</b>	<b>1,559,920</b>	<b>141,602</b>	<b>1,701,522</b>	<b>1,638,246</b>	<b>63,276</b>
<b>Total Expenditures - Current Expense</b>	<b>4,224,682</b>	<b>(65,022)</b>	<b>4,159,660</b>	<b>4,052,919</b>	<b>106,741</b>
Capital Outlay:					
Equipment:					
Undistributed Expenditures:					
Non-Instructional Equipment	20,560		20,560	13,972	6,588
<b>Total Equipment</b>	<b>20,560</b>		<b>20,560</b>	<b>13,972</b>	<b>6,588</b>
<b>Total Expenditures - School Based</b>	<b>4,245,242</b>	<b>(65,022)</b>	<b>4,180,220</b>	<b>4,066,891</b>	<b>113,329</b>
Other Financing Sources:					
Transfers In	4,234,685	(65,022)	4,169,663	4,061,836	(107,827)
<b>Total Other Financing Sources</b>	<b>4,234,685</b>	<b>(65,022)</b>	<b>4,169,663</b>	<b>4,061,836</b>	<b>(107,827)</b>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(10,557)		(10,557)	(5,055)	5,502
Fund Balances, July 1	10,557		10,557	10,557	
<b>Fund Balances, June 30</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,502</b>	<b>\$ 5,502</b>

Newark Board of Education  
Blended Resource Fund 15  
Schedule of Blended Expenditures  
Budget and Actual  
Year ended June 30, 2020

School: Barringer Academy of the Arts and Humanities	Original Budget	Transfers	Final Budget	Actual	Final to Actual
<b>Expense</b>					
<b>Current:</b>					
Instruction - Regular Programs:					
Salaries of Teachers:					
Grades 9-12	\$ 5,757,644	\$ 460,523	\$ 6,218,167	\$ 6,215,689	\$ 2,478
Undistributed Instruction:					
Purchased Technical Services	7,000		7,000		7,000
General Supplies	154,914	40,503	195,417	145,620	49,797
Textbooks		2,000	2,000	1,984	16
Other Objects	30,517		30,517		30,517
<b>Total Regular Programs</b>	<b>5,950,075</b>	<b>503,026</b>	<b>6,453,101</b>	<b>6,363,293</b>	<b>89,808</b>
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	957,992	(18,000)	939,992	916,537	23,455
Other Salaries of Instruction	121,113	(10,000)	111,113	94,091	17,022
<b>Total Learning and/or Language Disabilities</b>	<b>1,079,105</b>	<b>(28,000)</b>	<b>1,051,105</b>	<b>1,010,628</b>	<b>40,477</b>
Resource Room/Resource Center:					
Salaries of Teachers	782,280	(295,000)	487,280	482,754	4,526
Other Salaries of Instruction	7,280		7,280		7,280
<b>Total Resource Room/Resource Center</b>	<b>789,560</b>	<b>(295,000)</b>	<b>494,560</b>	<b>482,754</b>	<b>11,806</b>
<b>Total Special Education</b>	<b>1,868,665</b>	<b>(323,000)</b>	<b>1,545,665</b>	<b>1,493,382</b>	<b>52,283</b>
Bilingual Education:					
Salaries of Teachers	1,478,770	(598,916)	879,854	863,606	16,248
Other Salaries of Instruction	18,200	(10,000)	8,200	89	8,111
General Supplies	2,000		2,000	448	1,552
<b>Total Bilingual Education</b>	<b>1,498,970</b>	<b>(608,916)</b>	<b>890,054</b>	<b>864,143</b>	<b>25,911</b>
School Sponsored Co-curricular Activities:					
Salaries	56,581	7,286	63,867	47,500	16,367
Purchased Professional & Educational Services	45,847	(33,347)	12,500		12,500
Supplies and Materials	9,400		9,400	1,195	8,205
<b>Total School Sponsored Co-curricular Activities</b>	<b>111,828</b>	<b>(26,061)</b>	<b>85,767</b>	<b>48,695</b>	<b>37,072</b>
School Sponsored Athletics:					
Salaries	242,751	(85,000)	157,751	129,300	28,451
Supplies and Materials	20,913		20,913	17,919	2,994
Other Objects	20,000		20,000	20,000	
<b>Total School Sponsored Athletics</b>	<b>283,664</b>	<b>(85,000)</b>	<b>198,664</b>	<b>167,219</b>	<b>31,445</b>
Before/After School Programs:					
Salaries of Teachers	41,255	(11,528)	29,727	10,089	19,638
<b>Total Before/After School Programs</b>	<b>41,255</b>	<b>(11,528)</b>	<b>29,727</b>	<b>10,089</b>	<b>19,638</b>
<b>Total Instruction</b>	<b>9,754,457</b>	<b>(551,479)</b>	<b>9,202,978</b>	<b>8,946,821</b>	<b>256,157</b>
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	259,521	(30,000)	229,521	213,070	16,451
Salaries of Family Liaisons/Comm Parent Inv. Specialists	54,370	(15,000)	39,370	26,650	12,720
Supplies and Materials	5,000		5,000	2,353	2,647
<b>Total Attendance and Social Work Services</b>	<b>318,891</b>	<b>(45,000)</b>	<b>273,891</b>	<b>242,073</b>	<b>31,818</b>

Newark Board of Education  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2020

School: Barringer Academy of the Arts and Humanities	Original Budget	Transfers	Final Budget	Actual	Final to Actual
<b>Health Services:</b>	\$ 199,195	\$ (10,000)	\$ 189,195	\$ 180,200	\$ 8,995
Salaries	2,460	1,000	3,460	3,428	32
Other Salaries	1,000		1,000	792	208
Supplies and Materials	202,655	(9,000)	193,655	184,420	9,235
<b>Total Health Services</b>					
<b>Guidance:</b>	413,079	23,000	436,079	435,877	202
Salaries of Other Professional Staff	3,330	101,514	104,844	104,278	566
Other Salaries	16,000	(16,000)			
Purchased Professional - Educational Services	2,500		2,500	2,369	131
Supplies and Materials	800	(800)			
Other Objects	435,709	107,714	543,423	542,524	899
<b>Total Guidance</b>					
<b>Improvement of Instruction Services:</b>	533,778	(167,725)	366,053	365,540	513
Salaries of Supervisors of Instruction	107,724	563,450	671,174	670,735	439
Salaries of Other Professional Staff	55,761	128,703	184,464	173,085	11,379
Salaries of Secretarial and Clerical Assistants	326,853	(54,934)	271,919	271,591	328
Other Salaries	8,267		8,267	96	8,171
Purchased Professional - Education Services	3,500		3,500		3,500
Supplies and Materials	1,035,883	469,494	1,505,377	1,481,047	24,330
<b>Total Improvement of Instruction Services</b>					
<b>Educational Media/Library Services:</b>		4,934	4,934		4,934
Salaries of Other Professional Staff		4,934	4,934		4,934
<b>Total Educational Media/Library Services</b>					
<b>Instructional Staff Training Services:</b>	20,000	(20,000)			
Purchased Professional - Education Services	6,000		6,000		6,000
Other Objects	26,000	(20,000)	6,000		6,000
<b>Total Instructional Staff Training Services</b>					
<b>Support Services - School Administration:</b>	681,510	(182,725)	498,785	498,767	18
Salaries of Principals/Assistant Principals/Program Directors	267,840	(108,380)	159,460	154,244	5,216
Salaries of Secretarial and Clerical Assistants	107,189	(61,723)	45,466	27,823	17,643
Other Salaries	23,548	615	24,163	19,473	4,690
Other Purchased Services	11,736	(490)	11,246	6,797	4,449
Supplies and Materials	11,500	980	12,480	4,060	8,420
Other Objects	1,103,323	(351,723)	751,600	711,164	40,436
<b>Total Support Services - School Administration</b>					
<b>Security:</b>	529,943	(14,500)	515,443	506,787	8,656
Salaries	400		400	400	
General Supplies	530,343	(14,500)	515,843	507,187	8,656
<b>Total Security</b>					
<b>Student Transportation Services:</b>					
Contracted Services - Transportation (Other than Between Home and School) - Vendors	28,876		28,876	10,120	18,756
<b>Total Student Transportation Services</b>	28,876		28,876	10,120	18,756
<b>Unallocated Benefits:</b>	2,689,739		2,689,739	2,689,739	
Health Benefits	2,689,739		2,689,739	2,689,739	
<b>Total Unallocated Benefits</b>	6,371,419	141,919	6,513,338	6,368,274	145,064
<b>Total Undistributed Expenditures</b>	16,125,876	(409,560)	15,716,316	15,315,095	401,221
<b>Total Expenditures - Current Expense</b>					

Newark Board of Education  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2020

School: Barringer Academy of the Arts and Humanities	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Capital Outlay:					
Equipment:					
Undistributed Expenditures:					
Non-Instructional Equipment	\$ 10,000		\$ 10,000	\$ 8,158	\$ 1,842
Total Equipment	10,000	-	10,000	8,158	1,842
Total Expenditures - School Based	16,135,876	\$ (409,560)	15,726,316	15,323,253	403,063
Other Financing Sources:					
Transfers In	16,080,793	(409,560)	15,671,233	15,295,344	(375,889)
Total Other Financing Sources	16,080,793	(409,560)	15,671,233	15,295,344	(375,889)
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(55,083)		(55,083)	(27,909)	27,174
Fund Balances, July 1	55,083		55,083	55,083	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 27,174	\$ 27,174



Newark Board of Education  
Blended Resource Fund 15  
Schedule of Blended Expenditures  
Budget and Actual  
Year ended June 30, 2020

School: Barringer STEAM Academy	Original Budget	Transfers	Final Budget	Actual	Final to Actual
<b>Expense</b>					
<b>Current:</b>					
Instruction - Regular Programs:					
Undistributed Instruction:			\$ 1,400		\$ 1,400
Purchased Technical Services	\$ 1,400		33,097	\$ 25,506	7,591
General Supplies	33,097		13,434	7,890	5,544
Other Objects	13,434		47,931	33,396	14,535
Total Regular Programs	47,931	-	47,931	33,396	14,535
Bilingual Education:					
General Supplies	37		37	-	37
Total Bilingual Education	37	-	37	-	37
School Sponsored Co-curricular Activities:					
Supplies and Materials	1,423		1,423	-	1,423
Total School Sponsored Co-curricular Activities	1,423	-	1,423	-	1,423
School Sponsored Athletics:					
Supplies and Materials	1,216		1,216	-	1,216
Total School Sponsored Athletics	1,216	-	1,216	-	1,216
Total Instruction	50,607	-	50,607	33,396	17,211
Undistributed Expenditures:					
Attendance and Social Work Services:					
Supplies and Materials	1,326		1,326	-	1,326
Total Attendance and Social Work Services	1,326	-	1,326	-	1,326
Instructional Staff Training Services:					
Purchased Professional - Education Services	1,150		1,150	2,145	1,150
Other Objects	2,355		2,355	2,145	210
Total Instructional Staff Training Services	3,505	-	3,505	2,145	1,360
Support Services - School Administration:					
Supplies and Materials	656		656	228	428
Other Objects	445		445	228	445
Total Support Services - School Administration	1,101	-	1,101	228	873
Student Transportation Services:					
Contracted Services - Transportation (Other than Between Home and School) - Vendors	7,828		7,828	7,828	-
Total Student Transportation Services	7,828	-	7,828	7,828	-
Total Undistributed Expenditures	13,760	-	13,760	10,201	3,559
Total Expenditures - Current Expense	64,367	-	64,367	43,597	20,770
Total Expenditures - School Based	64,367	-	64,367	43,597	20,770

Newark Board of Education  
Blended Resource Fund 15  
Schedule of Blended Expenditures  
Budget and Actual  
Year ended June 30, 2020

School: Barringer STEAM Academy

Other Financing Sources:

Transfers In  
Total Other Financing Sources

	Original Budget	Transfers	Final Budget	Actual	Final to Actual
	\$ 2		\$ 2	\$ (16,138)	\$ (16,140)
	2	-	2	(16,138)	(16,140)

Excess (Deficiency) of Other Financing Sources

Over (Under) Expenditures and Other Financing (Uses)

	(64,365)		(64,365)	(59,735)	4,630
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Fund Balances, July 1

Fund Balances, June 30

	64,365		64,365	64,365	
	\$ -	\$ -	\$ -	\$ 4,630	\$ 4,630

Newark Board of Education  
Blended Resource Fund 15  
Schedule of Blended Expenditures  
Budget and Actual  
Year ended June 30, 2020

School: Belmont Runyon

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:

Other Salaries of Instruction

Total Learning and/or Language Disabilities

Multiple Disabilities:

Salaries of Teachers  
Other Salaries of Instruction  
Purchased Professional & Educational Services  
Other Purchased Services  
General Supplies  
Other Objects

Total Multiple Disabilities

Resource Room/Resource Center:

Salaries of Teachers  
Other Salaries of Instruction  
General Supplies  
Other Objects

Total Resource Room/Resource Center

Total Special Education

School Sponsored Co-curricular Activities:

Salaries

Total School Sponsored Co-curricular Activities

School Sponsored Athletics:

Salaries  
Supplies and Materials

Total School Sponsored Athletics

Before/After School Programs:

Salaries of Teachers  
Other Salaries for Instruction

Total Before/After School Programs

Total Instruction

	Original Budget	Transfers	Final Budget	Actual	Final to Actual
	\$	\$	\$	\$	\$
Salaries of Teachers:	127,695	46,000	173,695	169,783	3,912
Kindergarten	1,623,314	(87,000)	1,536,314	1,533,607	2,707
Grades 1- 5	641,894	126,400	768,294	768,223	71
Grades 6-8					
Undistributed Instruction:					
Other Salaries of Instruction	71,839	800	72,639	72,560	79
Other Purchased Services	1,500		1,500	1,010	490
General Supplies	27,947		27,947	24,052	3,895
Textbooks	2,000	(2,000)			
Other Objects	8,100		8,100	3,969	4,131
Total Regular Programs	2,504,289	84,200	2,588,489	2,573,204	15,285
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Other Salaries of Instruction	2,100		2,100		2,100
Total Learning and/or Language Disabilities	2,100		2,100		2,100
Multiple Disabilities:					
Salaries of Teachers	169,561	2,500	172,061	172,050	11
Other Salaries of Instruction	36,238	98,800	135,038	132,989	2,049
Purchased Professional & Educational Services	4,000		4,000		4,000
Other Purchased Services	2,500		2,500		2,500
General Supplies	3,036		3,036	2,634	402
Other Objects	2,849		2,849	849	2,000
Total Multiple Disabilities	218,184	101,300	319,484	308,522	10,962
Resource Room/Resource Center:					
Salaries of Teachers	314,266	(16,000)	298,266	295,486	2,780
Other Salaries of Instruction	5,460		5,460	1,829	3,631
General Supplies	1,556		1,556	571	985
Other Objects	1,800		1,800	261	1,539
Total Resource Room/Resource Center	323,082	(16,000)	307,082	298,147	8,935
Total Special Education	543,366	85,300	628,666	606,669	21,997
School Sponsored Co-curricular Activities:					
Salaries	26,722	19,000	45,722	44,957	765
Total School Sponsored Co-curricular Activities	26,722	19,000	45,722	44,957	765
School Sponsored Athletics:					
Salaries	13,585		13,585	8,098	5,487
Supplies and Materials	6,190	2,000	8,190	5,711	2,479
Total School Sponsored Athletics	19,775	2,000	21,775	13,809	7,966
Before/After School Programs:					
Salaries of Teachers	19,840	3,500	23,340	22,917	423
Other Salaries for Instruction	2,520	2,000	4,520	4,520	
Total Before/After School Programs	22,360	5,500	27,860	27,437	423
Total Instruction	3,116,512	196,000	3,312,512	3,266,076	46,436

Newark Board of Education  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2020

School: Belmont Runyon	Original Budget	Transfers	Final Budget	Actual	Final to Actual
<b>Undistributed Expenditures:</b>					
<b>Attendance and Social Work Services:</b>					
Salaries	\$ 102,360	\$ 1,000	\$ 103,360	\$ 103,348	\$ 12
Salaries of Family Liaisons/Comm Parent Inv. Specialists	42,149	(8,000)	34,149	29,799	4,350
Supplies and Materials	1,000		1,000		1,000
Other Objects	1,087		1,087	383	704
<b>Total Attendance and Social Work Services</b>	<b>146,596</b>	<b>(7,000)</b>	<b>139,596</b>	<b>133,530</b>	<b>6,066</b>
<b>Health Services:</b>					
Salaries	97,919	12,000	109,919	99,986	9,933
Other Salaries	1,640	(1,000)	640		640
Supplies and Materials	3,000		3,000	2,823	177
<b>Total Health Services</b>	<b>102,559</b>	<b>11,000</b>	<b>113,559</b>	<b>102,809</b>	<b>10,750</b>
<b>Improvement of Instruction Services:</b>					
Salaries of Supervisors of Instruction	148,714	(9,000)	139,714	138,594	1,120
Salaries of Secretarial and Clerical Assistants		48,752	48,752	48,714	38
Salaries of Facilitators, Math & Literacy Coaches	285,817	21,000	306,817	306,057	760
Supplies and Materials	750		750		750
<b>Total Improvement of Instruction Services</b>	<b>435,281</b>	<b>60,752</b>	<b>496,033</b>	<b>493,365</b>	<b>2,668</b>
<b>Educational Media/Library Services:</b>					
Salaries of Other Professional Staff	101,504		101,504	100,764	740
Supplies and Materials	2,785		2,785	42	2,743
<b>Total Educational Media/Library Services</b>	<b>104,289</b>	<b>-</b>	<b>104,289</b>	<b>100,806</b>	<b>3,483</b>
<b>Support Services - School Administration:</b>					
Salaries of Principals/Assistant Principals/Program Directors	296,446	46,200	342,646	342,634	12
Salaries of Secretarial and Clerical Assistants	93,702	(46,852)	46,850	45,056	1,794
Other Salaries	2,250		2,250	1,393	857
Other Purchased Services	23,914		23,914	16,553	7,361
Supplies and Materials	3,750		3,750	3,616	134
Other Objects	10,615		10,615	5,265	5,350
<b>Total Support Services - School Administration</b>	<b>430,677</b>	<b>(652)</b>	<b>430,025</b>	<b>414,517</b>	<b>15,508</b>
<b>Security:</b>					
Salaries	92,834	(12,500)	80,334	78,381	1,953
General Supplies	3,750		3,750		3,750
<b>Total Security</b>	<b>96,584</b>	<b>(12,500)</b>	<b>84,084</b>	<b>78,381</b>	<b>5,703</b>
<b>Student Transportation Services:</b>					
Contracted Services - Transportation (Other than Between Home and School) - Vendors	21,205		21,205	9,158	12,047
<b>Total Student Transportation Services</b>	<b>21,205</b>	<b>-</b>	<b>21,205</b>	<b>9,158</b>	<b>12,047</b>
<b>Unallocated Benefits:</b>					
Health Benefits	803,830		803,830	803,830	
<b>Total Unallocated Benefits</b>	<b>803,830</b>	<b>-</b>	<b>803,830</b>	<b>803,830</b>	<b>-</b>
<b>Total Undistributed Expenditures</b>	<b>2,141,021</b>	<b>51,600</b>	<b>2,192,621</b>	<b>2,136,396</b>	<b>56,225</b>
<b>Total Expenditures - Current Expense</b>	<b>5,257,533</b>	<b>247,600</b>	<b>5,505,133</b>	<b>5,402,472</b>	<b>102,661</b>
<b>Total Expenditures - School Based</b>	<b>5,257,533</b>	<b>247,600</b>	<b>5,505,133</b>	<b>5,402,472</b>	<b>102,661</b>

Newark Board of Education  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2020

School: Belmont Runyon

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
	\$ 5,231,567	\$ 247,600	\$ 5,479,167	\$ 5,389,114	\$ (90,053)
	5,231,567	247,600	5,479,167	5,389,114	(90,053)
	(25,966)		(25,966)	(13,358)	12,608
	25,966		25,966	25,966	
	\$ -	\$ -	\$ -	\$ 12,608	\$ 12,608

Newark Board of Education  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2020

School: Branch Brook	Original Budget	Transfers	Final Budget	Actual	Final to Actual
<b>Expense</b>					
<b>Current:</b>					
<b>Instruction - Regular Programs:</b>					
Salaries of Teachers:					
Kindergarten	\$ 79,010	\$ 9,800	\$ 88,810	\$ 88,701	\$ 109
Grades 1- 5	560,230	(7,200)	553,030	550,219	2,811
Undistributed Instruction:					
Other Salaries of Instruction	34,600	400	35,000	34,987	13
General Supplies	22,446	(3,054)	19,392	17,085	2,307
Other Objects	2,000	1,500	3,500		3,500
<b>Total Regular Programs</b>	<b>698,286</b>	<b>1,446</b>	<b>699,732</b>	<b>690,992</b>	<b>8,740</b>
<b>Instruction - Special Education:</b>					
Multiple Disabilities:					
Salaries of Teachers	120,037	(13,000)	107,037	104,505	2,532
Other Salaries of Instruction	3,640		3,640	3,574	66
General Supplies	4,239		4,239	1,810	2,429
<b>Total Multiple Disabilities</b>	<b>127,916</b>	<b>(13,000)</b>	<b>114,916</b>	<b>109,889</b>	<b>5,027</b>
Resource Room/Resource Center:					
Salaries of Teachers	106,809	1,800	108,609	108,541	68
Other Salaries of Instruction	1,820		1,820		1,820
General Supplies	2,585		2,585	888	1,697
<b>Total Resource Room/Resource Center</b>	<b>111,214</b>	<b>1,800</b>	<b>113,014</b>	<b>109,429</b>	<b>3,585</b>
<b>Total Special Education</b>	<b>239,130</b>	<b>(11,200)</b>	<b>227,930</b>	<b>219,318</b>	<b>8,612</b>
<b>Before/After School Programs:</b>					
Salaries of Teachers	9,620		9,620	1,371	8,249
<b>Total Before/After School Programs</b>	<b>9,620</b>	<b>-</b>	<b>9,620</b>	<b>1,371</b>	<b>8,249</b>
<b>Total Instruction</b>	<b>947,036</b>	<b>(9,754)</b>	<b>937,282</b>	<b>911,681</b>	<b>25,601</b>
<b>Undistributed Expenditures:</b>					
<b>Attendance and Social Work Services:</b>					
Salaries	37,133	(8,000)	29,133	27,940	1,193
Salaries of Family Liaisons/Comm Parent Inv. Specialists	40,000	2,700	42,700	42,674	26
<b>Total Attendance and Social Work Services</b>	<b>77,133</b>	<b>(5,300)</b>	<b>71,833</b>	<b>70,614</b>	<b>1,219</b>
<b>Health Services:</b>					
Salaries	99,710	1,000	100,710	100,582	128
Other Salaries	1,312	54	1,366	1,366	
Supplies and Materials	800		800	483	317
<b>Total Health Services</b>	<b>101,822</b>	<b>1,054</b>	<b>102,876</b>	<b>102,431</b>	<b>445</b>
<b>Improvement of Instruction Services:</b>					
Salaries of Secretarial and Clerical Assistants	25,112	5,398	30,510	30,418	92
Salaries of Facilitators, Math & Literacy Coaches	178,104	43,000	221,104	221,083	21
<b>Total Improvement of Instruction Services</b>	<b>203,216</b>	<b>48,398</b>	<b>251,614</b>	<b>251,501</b>	<b>113</b>

Newark Board of Education  
Blended Resource Fund 15  
Schedule of Blended Expenditures  
Budget and Actual  
Year ended June 30, 2020

	Original Budget	Transfers	Final Budget	Actual	Final to Actual
<b>School: Branch Brook</b>					
Support Services - School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	\$ 160,665	\$ 10,000	\$ 170,665	\$ 170,350	\$ 315
Salaries of Secretarial and Clerical Assistants	70,288	(40,611)	29,677	29,664	13
Other Purchased Services	13,991		13,991	4,730	9,261
Supplies and Materials	2,000		2,000		2,000
Other Objects	1,000		1,000	702	298
<b>Total Support Services - School Administration</b>	<b>247,944</b>	<b>(30,611)</b>	<b>217,333</b>	<b>205,446</b>	<b>11,887</b>
Security:					
Salaries	93,525	700	94,225	94,178	47
<b>Total Security</b>	<b>93,525</b>	<b>700</b>	<b>94,225</b>	<b>94,178</b>	<b>47</b>
Student Transportation Services:					
Contracted Services - Transportation (Other than Between Home and School) - Vendors	3,361	1,500	4,861	726	4,135
<b>Total Student Transportation Services</b>	<b>3,361</b>	<b>1,500</b>	<b>4,861</b>	<b>726</b>	<b>4,135</b>
Unallocated Benefits:					
Health Benefits	262,791		262,791	262,791	-
<b>Total Unallocated Benefits</b>	<b>262,791</b>	<b>-</b>	<b>262,791</b>	<b>262,791</b>	<b>-</b>
Total Undistributed Expenditures	989,792	15,741	1,005,533	987,687	17,846
<b>Total Expenditures - Current Expense</b>	<b>1,936,828</b>	<b>5,987</b>	<b>1,942,815</b>	<b>1,899,368</b>	<b>43,447</b>
<b>Total Expenditures - School Based</b>	<b>1,936,828</b>	<b>5,987</b>	<b>1,942,815</b>	<b>1,899,368</b>	<b>43,447</b>
Other Financing Sources:					
Transfers In	1,931,033	5,987	1,937,020	1,900,809	(36,211)
<b>Total Other Financing Sources</b>	<b>1,931,033</b>	<b>5,987</b>	<b>1,937,020</b>	<b>1,900,809</b>	<b>(36,211)</b>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(5,795)		(5,795)	1,441	7,236
Fund Balances, July 1	5,795		5,795	5,795	
<b>Fund Balances, June 30</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,236</b>	<b>\$ 7,236</b>

Newark Board of Education  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2020

School: Bruce Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
<b>Expense</b>					
<b>Current:</b>					
<b>Instruction - Regular Programs:</b>					
Salaries of Teachers:					
Grades 1-5	\$ 104,406	\$ 1,000	\$ 105,406	\$ 96,635	\$ 8,771
Undistributed Instruction:					
General Supplies	33,548		33,548	22,417	11,131
Other Objects	3,500		3,500		3,500
<b>Total Regular Programs</b>	<b>141,454</b>	<b>1,000</b>	<b>142,454</b>	<b>119,052</b>	<b>23,402</b>
<b>Instruction - Special Education:</b>					
Auditory Impairments:					
Salaries of Teachers	592,829	6,500	599,329	599,294	35
Other Salaries of Instruction	293,444	(5,200)	288,244	283,857	4,387
Purchased Professional & Educational Services	27,160		27,160	2,700	24,460
General Supplies	4,000	(1,000)	3,000		3,000
<b>Total Auditory Impairments</b>	<b>917,433</b>	<b>300</b>	<b>917,733</b>	<b>885,851</b>	<b>31,882</b>
Multiple Disabilities:					
Salaries of Teachers	57,772	500	58,272	58,214	58
Other Salaries of Instruction	1,820		1,820		1,820
<b>Total Multiple Disabilities</b>	<b>59,592</b>	<b>500</b>	<b>60,092</b>	<b>58,214</b>	<b>1,878</b>
<b>Total Special Education</b>	<b>977,025</b>	<b>800</b>	<b>977,825</b>	<b>944,065</b>	<b>33,760</b>
<b>Total Instruction</b>	<b>1,118,479</b>	<b>1,800</b>	<b>1,120,279</b>	<b>1,063,117</b>	<b>57,162</b>
<b>Undistributed Expenditures:</b>					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Specialists	33,997	(5,400)	28,597	5,827	22,770
<b>Total Attendance and Social Work Services</b>	<b>33,997</b>	<b>(5,400)</b>	<b>28,597</b>	<b>5,827</b>	<b>22,770</b>
Health Services:					
Salaries	99,994	1,000	100,994	100,866	128
Other Salaries	1,640		1,640		1,640
Supplies and Materials	500		500		500
<b>Total Health Services</b>	<b>102,134</b>	<b>1,000</b>	<b>103,134</b>	<b>100,866</b>	<b>2,268</b>
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	51,014	1,000	52,014	51,881	133
Salaries of Other Professional Staff	57,164	500	57,664	57,546	118
Salaries of Secretarial and Clerical Assistants	27,850	100	27,950	27,912	38
<b>Total Improvement of Instruction Services</b>	<b>136,028</b>	<b>1,600</b>	<b>137,628</b>	<b>137,339</b>	<b>289</b>
Support Services - School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	51,014	1,000	52,014	51,881	133
Salaries of Secretarial and Clerical Assistants	27,850	100	27,950	27,912	38
Supplies and Materials	5,000		5,000		5,000
Other Objects	1,000		1,000	351	649
<b>Total Support Services - School Administration</b>	<b>84,864</b>	<b>1,100</b>	<b>85,964</b>	<b>80,144</b>	<b>5,820</b>



Newark Board of Education  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2020

	Original Budget	Transfers	Final Budget	Actual	Final to Actual
<b>School: Bruce Street</b>					
Security:					
Salaries	\$ 26,507	\$ 1,200	\$ 27,707	\$ 27,671	\$ 36
Total Security	26,507	1,200	27,707	27,671	36
Student Transportation Services:					
Contracted Services - Transportation (Other than Between Home and School) - Vendors	7,338		7,338	1,489	5,849
Total Student Transportation Services	7,338	-	7,338	1,489	5,849
Unallocated Benefits:					
Health Benefits	347,811		347,811	347,811	-
Total Unallocated Benefits	347,811	-	347,811	347,811	-
Total Undistributed Expenditures	738,679	(500)	738,179	701,147	37,032
Total Expenditures - Current Expense	1,857,158	1,300	1,858,458	1,764,264	94,194
Capital Outlay:					
Equipment:					
Undistributed Expenditures:					
Non-Instructional Equipment	7,000		7,000		7,000
Total Equipment	7,000	-	7,000	-	7,000
Total Expenditures - School Based	1,864,158	1,300	1,865,458	1,764,264	101,194
Other Financing Sources:					
Transfers In	1,839,288	1,300	1,840,588	1,739,394	(101,194)
Total Other Financing Sources	1,839,288	1,300	1,840,588	1,739,394	(101,194)
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(24,870)		(24,870)	(24,870)	
Fund Balances, July 1	24,870		24,870	24,870	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

Newark Board of Education  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2020

School: Camden Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
<b>Expense</b>					
<b>Current:</b>					
<b>Instruction - Regular Programs:</b>					
<b>Salaries of Teachers:</b>					
Kindergarten	\$ 226,885	\$ 23,200	\$ 250,085	\$ 249,931	\$ 154
Grades 1- 5	1,217,949	31,400	1,249,349	1,247,623	1,726
Grades 6-8	793,324	(84,000)	709,324	706,734	2,590
<b>Undistributed Instruction:</b>					
Other Salaries of Instruction	99,680		99,680	96,003	3,677
General Supplies	41,006		41,006	27,867	13,139
Textbooks	6,923		6,923		6,923
Other Objects	5,000		5,000	313	4,687
<b>Total Regular Programs</b>	<b>2,390,767</b>	<b>(29,400)</b>	<b>2,361,367</b>	<b>2,328,471</b>	<b>32,896</b>
<b>Instruction - Special Education:</b>					
<b>Cognitive - Mild:</b>					
Other Salaries of Instruction	1,820		1,820		1,820
<b>Total Cognitive - Mild</b>	<b>1,820</b>	<b>-</b>	<b>1,820</b>	<b>-</b>	<b>1,820</b>
<b>Learning and/or Language Disabilities:</b>					
Other Salaries of Instruction	9,100		9,100		9,100
General Supplies	1,632		1,632		1,632
<b>Total Learning and/or Language Disabilities</b>	<b>10,732</b>	<b>-</b>	<b>10,732</b>	<b>-</b>	<b>10,732</b>
<b>Multiple Disabilities:</b>					
Other Salaries of Instruction	1,820		1,820		1,820
<b>Total Multiple Disabilities</b>	<b>1,820</b>	<b>-</b>	<b>1,820</b>	<b>-</b>	<b>1,820</b>
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	311,821	4,000	315,821	315,340	481
Other Salaries of Instruction	10,920	(10,000)	920	560	360
General Supplies	2,000		2,000		2,000
<b>Total Resource Room/Resource Center</b>	<b>324,741</b>	<b>(6,000)</b>	<b>318,741</b>	<b>315,900</b>	<b>2,841</b>
<b>Autism:</b>					
Salaries of Teachers	875,743	(77,200)	798,543	796,755	1,788
Other Salaries of Instruction	393,515	11,600	405,115	404,944	171
Purchased Professional & Educational Services	2,000		2,000		2,000
General Supplies	15,597		15,597	12,835	2,762
<b>Total Autism</b>	<b>1,286,855</b>	<b>(65,600)</b>	<b>1,221,255</b>	<b>1,214,534</b>	<b>6,721</b>
<b>Total Special Education</b>	<b>1,625,968</b>	<b>(71,600)</b>	<b>1,554,368</b>	<b>1,530,434</b>	<b>23,934</b>
<b>Bilingual Education:</b>					
Salaries of Teachers	57,772	30,050	87,822	87,817	5
Other Salaries of Instruction	1,820		1,820	278	1,542
<b>Total Bilingual Education</b>	<b>59,592</b>	<b>30,050</b>	<b>89,642</b>	<b>88,095</b>	<b>1,547</b>
<b>School Sponsored Co-curricular Activities:</b>					
Salaries	19,343		19,343	13,300	6,043
<b>Total School Sponsored Co-curricular Activities</b>	<b>19,343</b>	<b>-</b>	<b>19,343</b>	<b>13,300</b>	<b>6,043</b>

Newark Board of Education  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2020

	Original Budget	Transfers	Final Budget	Actual	Final to Actual
<b>School: Camden Street</b>					
School Sponsored Athletics:					
Salaries	\$ 8,098	\$ (3,250)	\$ 4,848	\$ 4,848	\$ 4,848
Supplies and Materials	3,600		3,600	2,190	1,410
<b>Total School Sponsored Athletics</b>	<b>11,698</b>	<b>(3,250)</b>	<b>8,448</b>	<b>2,190</b>	<b>6,258</b>
Before/After School Programs:					
Salaries of Teachers	3,330		3,330		3,330
Other Salaries for Instruction	1,260		1,260		1,260
<b>Total Before/After School Programs</b>	<b>4,590</b>	<b>-</b>	<b>4,590</b>	<b>-</b>	<b>4,590</b>
<b>Total Instruction</b>	<b>4,111,958</b>	<b>(74,200)</b>	<b>4,037,758</b>	<b>3,962,490</b>	<b>75,268</b>
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	69,997	8,700	78,697	78,631	66
Salaries of Family Liaisons/Comm Parent Inv. Specialists	55,323	(24,000)	31,323	29,999	1,324
Supplies and Materials	3,000		3,000		3,000
<b>Total Attendance and Social Work Services</b>	<b>128,320</b>	<b>(15,300)</b>	<b>113,020</b>	<b>108,630</b>	<b>4,390</b>
Health Services:					
Salaries	105,658	1,000	106,658	106,543	115
Other Salaries	1,534		1,534	1,447	87
Supplies and Materials	2,827		2,827		2,827
<b>Total Health Services</b>	<b>110,019</b>	<b>1,000</b>	<b>111,019</b>	<b>107,990</b>	<b>3,029</b>
Guidance:					
Salaries of Other Professional Staff	74,266	34,000	108,266	107,319	947
<b>Total Guidance</b>	<b>74,266</b>	<b>34,000</b>	<b>108,266</b>	<b>107,319</b>	<b>947</b>
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	107,229	1,800	109,029	108,954	75
Salaries of Secretarial and Clerical Assistants	52,962		52,962	52,339	623
Salaries of Facilitators, Math & Literacy Coaches	209,468	3,700	213,168	213,126	42
Supplies and Materials	24,666		24,666	18,900	5,766
Other Objects	1,500		1,500		1,500
<b>Total Improvement of Instruction Services</b>	<b>395,825</b>	<b>5,500</b>	<b>401,325</b>	<b>393,319</b>	<b>8,006</b>
Educational Media/Library Services:					
Salaries of Other Professional Staff	74,266	27,200	101,466	101,374	92
Supplies and Materials	10,000		10,000	4,843	5,157
<b>Total Educational Media/Library Services</b>	<b>84,266</b>	<b>27,200</b>	<b>111,466</b>	<b>106,217</b>	<b>5,249</b>
Instructional Staff Training Services:					
Supplies and Materials	2,700		2,700		2,700
Other Objects	2,000		2,000		2,000
<b>Total Instructional Staff Training Services</b>	<b>4,700</b>	<b>-</b>	<b>4,700</b>	<b>-</b>	<b>4,700</b>

Newark Board of Education  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2020

School: Camden Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
<b>Support Services – School Administration:</b>					
Salaries of Principals/Assistant Principals/Program Directors	\$ 256,504	\$ 12,100	\$ 268,604	\$ 268,513	\$ 91
Salaries of Secretarial and Clerical Assistants	52,962		52,962	51,237	1,725
Other Salaries	2,250		2,250	1,673	577
Purchased Professional and Technical Services	2,200		2,200		2,200
Other Purchased Services	30,377		30,377	18,279	12,098
Supplies and Materials	1,590		1,590		1,590
Other Objects	19,300		19,300	6,305	12,995
<b>Total Support Services – School Administration</b>	<b>365,183</b>	<b>12,100</b>	<b>377,283</b>	<b>346,007</b>	<b>31,276</b>
<b>Security:</b>					
Salaries	100,146	50	100,196	100,193	3
<b>Total Security</b>	<b>100,146</b>	<b>50</b>	<b>100,196</b>	<b>100,193</b>	<b>3</b>
<b>Student Transportation Services:</b>					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	11,537		11,537	4,048	7,489
<b>Total Student Transportation Services</b>	<b>11,537</b>	<b>-</b>	<b>11,537</b>	<b>4,048</b>	<b>7,489</b>
<b>Unallocated Benefits:</b>					
Health Benefits	1,159,370		1,159,370	1,159,370	-
<b>Total Unallocated Benefits</b>	<b>1,159,370</b>	<b>-</b>	<b>1,159,370</b>	<b>1,159,370</b>	<b>-</b>
<b>Total Undistributed Expenditures</b>	<b>2,433,632</b>	<b>64,550</b>	<b>2,498,182</b>	<b>2,433,093</b>	<b>65,089</b>
<b>Total Expenditures - Current Expense</b>	<b>6,545,590</b>	<b>(9,650)</b>	<b>6,535,940</b>	<b>6,395,583</b>	<b>140,357</b>
<b>Capital Outlay:</b>					
<b>Equipment:</b>					
Undistributed Expenditures: Non-Instructional Equipment	36,595		36,595	16,424	20,171
<b>Total Equipment</b>	<b>36,595</b>	<b>-</b>	<b>36,595</b>	<b>16,424</b>	<b>20,171</b>
<b>Total Expenditures - School Based</b>	<b>6,582,185</b>	<b>(9,650)</b>	<b>6,572,535</b>	<b>6,412,007</b>	<b>160,528</b>
<b>Other Financing Sources:</b>					
Transfers In	6,556,085	(9,650)	6,546,435	6,394,318	(152,117)
<b>Total Other Financing Sources</b>	<b>6,556,085</b>	<b>(9,650)</b>	<b>6,546,435</b>	<b>6,394,318</b>	<b>(152,117)</b>
<b>Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)</b>	<b>(26,100)</b>		<b>(26,100)</b>	<b>(17,689)</b>	<b>8,411</b>
<b>Fund Balances, July 1</b>	<b>26,100</b>		<b>26,100</b>	<b>26,100</b>	
<b>Fund Balances, June 30</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,411</b>	<b>\$ 8,411</b>

Newark Board of Education  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2020

School: Central High	Original Budget	Transfers	Final Budget	Actual	Final to Actual
<b>Expense</b>					
<b>Current:</b>					
Instruction - Regular Programs:					
Salaries of Teachers: Grades 9-12	\$ 4,499,468	\$ (400,000)	\$ 4,099,468	\$ 4,088,951	\$ 10,517
Undistributed Instruction:	47,531	(3,000)	44,531	32,581	11,950
General Supplies	21,313	(3,500)	17,813		17,813
Textbooks			539		539
Other Objects	539		539		
<b>Total Regular Programs</b>	<b>4,568,851</b>	<b>(406,500)</b>	<b>4,162,351</b>	<b>4,121,532</b>	<b>40,819</b>
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	488,030	(23,000)	465,030	447,566	17,464
Other Salaries of Instruction	10,920	(5,000)	5,920		5,920
<b>Total Learning and/or Language Disabilities</b>	<b>498,950</b>	<b>(28,000)</b>	<b>470,950</b>	<b>447,566</b>	<b>23,384</b>
Behavioral Disabilities:					
Salaries of Teachers	249,157	11,600	260,757	260,630	127
Other Salaries of Instruction	5,460		5,460		5,460
<b>Total Behavioral Disabilities</b>	<b>254,617</b>	<b>11,600</b>	<b>266,217</b>	<b>260,630</b>	<b>5,587</b>
Resource Room/Resource Center:					
Salaries of Teachers	716,525	64,900	781,425	781,330	95
Other Salaries of Instruction	10,920	(5,000)	5,920		5,920
<b>Total Resource Room/Resource Center</b>	<b>727,445</b>	<b>59,900</b>	<b>787,345</b>	<b>781,330</b>	<b>6,015</b>
Autism:					
Salaries of Teachers	165,107	3,000	168,107	168,071	36
Other Salaries of Instruction	180,298		180,298	167,867	12,431
General Supplies	4,000		4,000	1,351	2,649
<b>Total Autism</b>	<b>349,405</b>	<b>3,000</b>	<b>352,405</b>	<b>337,289</b>	<b>15,116</b>
<b>Total Special Education</b>	<b>1,830,417</b>	<b>46,500</b>	<b>1,876,917</b>	<b>1,826,815</b>	<b>50,102</b>
Bilingual Education:					
Salaries of Teachers	288,520	18,000	306,520	291,032	15,488
Other Salaries of Instruction	5,460		5,460		5,460
<b>Total Bilingual Education</b>	<b>293,980</b>	<b>18,000</b>	<b>311,980</b>	<b>291,032</b>	<b>20,948</b>
School Sponsored Co-curricular Activities:					
Salaries	65,704	(40,000)	25,704	19,725	5,979
<b>Total School Sponsored Co-curricular Activities</b>	<b>65,704</b>	<b>(40,000)</b>	<b>25,704</b>	<b>19,725</b>	<b>5,979</b>
School Sponsored Athletics:					
Salaries	131,697	145,000	276,697	275,874	823
Supplies and Materials	20,000		20,000	10,258	9,742
Other Objects	15,000		15,000	15,000	
<b>Total School Sponsored Athletics</b>	<b>166,697</b>	<b>145,000</b>	<b>311,697</b>	<b>301,132</b>	<b>10,565</b>
Before/After School Programs:					
Salaries of Teachers	60,677	(528)	60,149	42,737	17,412
<b>Total Before/After School Programs</b>	<b>60,677</b>	<b>(528)</b>	<b>60,149</b>	<b>42,737</b>	<b>17,412</b>
<b>Total Instruction</b>	<b>6,986,326</b>	<b>(237,528)</b>	<b>6,748,798</b>	<b>6,602,973</b>	<b>145,825</b>

Newark Board of Education  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2020

School: Central High	Original Budget	Transfers	Final Budget	Actual	Final to Actual
<b>Undistributed Expenditures:</b>					
<b>Attendance and Social Work Services:</b>					
Salaries	\$ 102,360		\$ 102,360	\$ 101,375	\$ 985
Total Attendance and Social Work Services	102,360	-	102,360	101,375	985
<b>Health Services:</b>					
Salaries	193,289	\$ 4,000	197,289	197,286	3
Total Health Services	193,289	4,000	197,289	197,286	3
<b>Guidance:</b>					
Salaries of Other Professional Staff	562,480	2,000	564,480	564,333	147
Other Salaries	2,090		2,090		2,090
Supplies and Materials	984		984		984
Total Guidance	565,554	2,000	567,554	564,333	3,221
<b>Improvement of Instruction Services:</b>					
Salaries of Supervisors of Instruction	414,223	(161,169)	253,054	252,433	621
Salaries of Other Professional Staff	107,724	421,338	529,062	528,678	384
Salaries of Secretarial and Clerical Assistants	109,594	44,502	154,096	153,858	238
Other Salaries	62,660	4,100	66,760	66,736	24
Purchased Professional - Education Services	14,153	(3,500)	10,653		10,653
Total Improvement of Instruction Services	708,354	305,271	1,013,625	1,001,705	11,920
<b>Educational Media/Library Services:</b>					
Salaries of Other Professional Staff	99,710	2,400	102,110	102,041	69
Total Educational Media/Library Services	99,710	2,400	102,110	102,041	69
<b>Instructional Staff Training Services:</b>					
Other Purchased Services	14,829		14,829	11,601	3,228
Total Instructional Staff Training Services	14,829	-	14,829	11,601	3,228
<b>Support Services - School Administration:</b>					
Salaries of Principals/Assistant Principals/Program Directors	557,803	(149,169)	408,634	407,354	1,280
Salaries of Secretarial and Clerical Assistants	109,594	57,003	166,597	165,163	1,434
Other Salaries	82,325	(73,005)	9,320	8,924	396
Other Purchased Services	24,882		24,882	4,086	20,796
Other Objects	3,349	10,000	13,349	11,391	1,958
Total Support Services - School Administration	777,953	(155,171)	622,782	596,918	25,864
<b>Security:</b>					
Salaries	323,427		323,427	315,810	7,617
General Supplies	3,000		3,000		3,000
Total Security	326,427	-	326,427	315,810	10,617

Newark Board of Education  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2020

School: Central High	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Student Transportation Services:					
Contracted Services --Transportation (Other than Between Home and School) -- Vendors	\$ 29,155		\$ 29,155	\$ 17,475	\$ 11,680
Total Student Transportation Services	29,155	-	29,155	17,475	11,680
Unallocated Benefits:					
Health Benefits	1,901,368		1,901,368	1,901,368	
Total Unallocated Benefits	1,901,368		1,901,368	1,901,368	
Total Undistributed Expenditures	4,718,999	\$ 158,500	4,877,499	4,809,912	67,587
Total Expenditures - Current Expense	11,705,325	(79,028)	11,626,297	11,412,885	213,412
Total Expenditures - School Based	11,705,325	(79,028)	11,626,297	11,412,885	213,412
Other Financing Sources:					
Transfers In	11,675,970	(79,028)	11,596,942	11,387,793	(209,149)
Total Other Financing Sources	11,675,970	(79,028)	11,596,942	11,387,793	(209,149)
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(29,355)		(29,355)	(25,092)	4,263
Fund Balances, July 1	29,355		29,355	29,355	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 4,263	\$ 4,263

Newark Board of Education  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2020

School; Chancellor Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
<b>Expense</b>					
<b>Current:</b>					
Instruction - Regular Programs:					
Salaries of Teachers:					
Kindergarten	\$ 150,445	\$ 5,600	\$ 156,045	\$ 155,913	\$ 132
Grades 1- 5	1,351,808	85,000	1,436,808	1,436,717	91
Grades 6-8	601,834	43,700	645,534	641,512	4,022
Undistributed Instruction:					
Other Salaries of Instruction	70,947	500	71,447	71,419	28
Purchased Technical Services	19,000		19,000		19,000
General Supplies	129,899	(10,180)	119,719	73,388	46,331
Textbooks	11,700		11,700		11,700
Other Objects	15,051	5,980	21,031	5,446	15,585
Total Regular Programs	2,350,684	130,600	2,481,284	2,384,395	96,889
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	306,848	(18,100)	288,748	284,542	4,206
Other Salaries of Instruction	10,025	9,000	19,025	17,404	1,621
Purchased Technical Services	4,000		4,000		4,000
General Supplies	15,000	(1,000)	14,000	5,929	8,071
Other Objects	6,500	(3,000)	3,500		3,500
Total Learning and/or Language Disabilities	342,373	(13,100)	329,273	307,875	21,398
Multiple Disabilities:					
Other Salaries of Instruction	1,820		1,820		1,820
Total Multiple Disabilities	1,820	-	1,820	-	1,820
Resource Room/Resource Center:					
Salaries of Teachers	237,577	(15,000)	222,577	221,606	971
Other Salaries of Instruction	1,820		1,820	800	1,020
General Supplies	3,000		3,000	2,947	53
Total Resource Room/Resource Center	242,397	(15,000)	227,397	225,353	2,044
Total Special Education	586,590	(28,100)	558,490	533,228	25,262
School Sponsored Co-curricular Activities:					
Salaries	19,078		19,078	19,078	-
Total School Sponsored Co-curricular Activities	19,078	-	19,078	19,078	-
School Sponsored Athletics:					
Salaries	9,541		9,541	4,400	9,541
Supplies and Materials	9,000		9,000	4,400	4,600
Total School Sponsored Athletics	18,541	-	18,541	4,400	14,141
Before/After School Programs:					
Salaries of Teachers	13,656		13,656	5,672	7,984
Total Before/After School Programs	13,656	-	13,656	5,672	7,984
Total Instruction	2,988,549	102,500	3,091,049	2,946,773	144,276



Newark Board of Education  
Blended Resource Fund 15Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2020

School: Chancellor Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
<b>Undistributed Expenditures:</b>					
Attendance and Social Work Services:					
Salaries	\$ 65,484	\$ 59,266	\$ 124,750	\$ 122,452	2,298
Salaries of Family Liaisons/Comm Parent Inv. Specialists	37,967	(3,000)	34,967	32,699	2,268
Purchased Professional and Technical Services	10,000	(800)	9,200	3,300	5,900
Supplies and Materials	2,500		2,500	2,487	13
Total Attendance and Social Work Services	115,951	55,466	171,417	160,938	10,479
Health Services:					
Salaries	100,284	3,000	103,284	103,237	47
Other Salaries	2,050		2,050	1,391	659
Supplies and Materials	950		950	284	666
Total Health Services	103,284	3,000	106,284	104,912	1,372
Guidance:					
Salaries of Other Professional Staff	74,266	(74,266)			
Purchased Professional - Educational Services	3,100		3,100		3,100
Total Guidance	77,366	(74,266)	3,100	-	3,100
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	53,178	57,000	110,178	110,096	82
Salaries of Secretarial and Clerical Assistants		75,338	75,338	73,175	2,163
Salaries of Facilitators, Math & Literacy Coaches	161,513	8,000	169,513	169,291	222
Total Improvement of Instruction Services	214,691	140,338	355,029	352,562	2,467
Support Services - School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	179,674	63,200	242,874	242,777	97
Salaries of Secretarial and Clerical Assistants	150,674	(79,338)	71,336	69,794	1,542
Other Purchased Services	16,902	1,000	17,902	9,283	8,619
Supplies and Materials	2,500		2,500	2,451	49
Other Objects	900		900	700	200
Total Support Services - School Administration	350,650	(15,138)	335,512	325,005	10,507
Security:					
Salaries	91,632	(60,000)	31,632	30,496	1,136
Total Security	91,632	(60,000)	31,632	30,496	1,136
Student Transportation Services:					
Contracted Services - Transportation (Other than Between Home and School) - Vendors	8,961	5,000	13,961	3,152	10,809
Total Student Transportation Services	8,961	5,000	13,961	3,152	10,809
Unallocated Benefits:					
Health Benefits	772,914		772,914	772,914	-
Total Unallocated Benefits	772,914	-	772,914	772,914	-
Total Undistributed Expenditures	1,735,449	54,400	1,789,849	1,749,979	39,870
Total Expenditures - Current Expense	4,723,998	156,900	4,880,898	4,696,752	184,146

Newark Board of Education  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2020

	Original Budget	Transfers	Final Budget	Actual	Final to Actual
<b>School: Chancellor Avenue</b>					
Capital Outlay:					
Equipment:					
Undistributed Expenditures:					
School Administration	\$ 13,152		\$ 13,152	\$ 13,152	
Non-Instructional Equipment	15,000		15,000	2,450	\$ 12,550
Total Equipment	28,152	-	28,152	15,602	12,550
Total Expenditures - School Based	4,752,150	\$ 156,900	4,909,050	4,712,354	196,696
Other Financing Sources:					
Transfers in	4,717,505	156,900	4,874,405	4,697,301	(177,104)
Total Other Financing Sources	4,717,505	156,900	4,874,405	4,697,301	(177,104)
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(34,645)		(34,645)	(15,053)	19,592
Fund Balances, July 1	34,645		34,645	34,645	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 19,592	\$ 19,592

Newark Board of Education  
Blended Resource Fund 15  
Schedule of Blended Expenditures  
Budget and Actual  
Year ended June 30, 2020

School: Cleveland Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
<b>Expense</b>					
<b>Current:</b>					
<b>Instruction - Regular Programs:</b>					
Salaries of Teachers:	\$ 148,866	\$ (24,300)	\$ 124,566	\$ 123,604	\$ 962
Kindergarten	1,697,896	42,400	1,740,296	1,734,753	5,543
Grades 1- 5	193,066	20,200	213,266	210,658	2,608
Grades 6-8					
Undistributed Instruction:	71,292	(25,000)	46,292	37,203	9,089
Other Salaries of Instruction	3,000		3,000		3,000
Purchased Technical Services	59,909		59,909	53,159	6,750
General Supplies	13,030		13,030		13,030
Other Objects					
<b>Total Regular Programs</b>	<b>2,187,059</b>	<b>13,300</b>	<b>2,200,359</b>	<b>2,159,377</b>	<b>40,982</b>
<b>Instruction - Special Education:</b>					
Learning and/or Language Disabilities:	595,745	(347,200)	248,545	221,967	26,578
Salaries of Teachers	18,270	127,000	145,270	142,081	3,189
Other Salaries of Instruction	1,200		1,200		1,200
Purchased Professional & Educational Services	8,400	1,250	9,650	214	9,436
General Supplies	1,600		1,600		1,600
Other Objects					
<b>Total Learning and/or Language Disabilities</b>	<b>625,215</b>	<b>(218,950)</b>	<b>406,265</b>	<b>364,262</b>	<b>42,003</b>
Resource Room/Resource Center:	139,544	(50,000)	89,544	83,094	6,450
Salaries of Teachers	5,765		5,765		5,765
Other Salaries of Instruction	300		300		300
Purchased Professional & Educational Services	1,250	(1,250)			
General Supplies					
<b>Total Resource Room/Resource Center</b>	<b>146,859</b>	<b>(51,250)</b>	<b>95,609</b>	<b>83,094</b>	<b>12,515</b>
<b>Total Special Education</b>	<b>772,074</b>	<b>(270,200)</b>	<b>501,874</b>	<b>447,356</b>	<b>54,518</b>
School Sponsored Co-curricular Activities:	21,597	(10,000)	11,597	7,522	4,075
Salaries	8,500		8,500		8,500
Purchased Professional & Educational Services	2,250		2,250		2,250
Supplies and Materials	32,347	(10,000)	22,347	7,522	14,825
<b>Total School Sponsored Co-curricular Activities</b>					
School Sponsored Athletics:	9,541		9,541	2,500	7,041
Salaries	1,500		1,500		1,500
Supplies and Materials	11,041		11,041	2,500	8,541
<b>Total School Sponsored Athletics</b>					
Before/After School Programs:	13,690		13,690	6,585	7,105
Salaries of Teachers	5,600		5,600	4,674	926
Other Salaries for Instruction	19,290		19,290	11,259	8,031
<b>Total Before/After School Programs</b>	<b>3,021,811</b>	<b>(266,900)</b>	<b>2,754,911</b>	<b>2,628,014</b>	<b>126,897</b>
<b>Total Instruction</b>					

Newark Board of Education  
Blended Resource Fund 15  
Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2020

School: Cleveland Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
<b>Undistributed Expenditures:</b>					
<b>Attendance and Social Work Services:</b>					
Salaries	\$ 104,210		\$ 104,210	\$ 101,375	\$ 2,835
Salaries of Family Liaisons/Comm Parent Inv. Specialists	33,275	\$ 3,000	36,275	36,157	118
Supplies and Materials	600		600		600
Other Objects	200		200		200
<b>Total Attendance and Social Work Services</b>	<b>138,285</b>	<b>3,000</b>	<b>141,285</b>	<b>137,532</b>	<b>3,753</b>
<b>Health Services:</b>					
Salaries	105,374	2,400	107,774	107,697	77
Other Salaries	4,920		4,920	1,463	3,457
Supplies and Materials	1,918		1,918	1,506	412
Other Objects	200		200		200
<b>Total Health Services</b>	<b>112,412</b>	<b>2,400</b>	<b>114,812</b>	<b>110,666</b>	<b>4,146</b>
<b>Guidance:</b>					
Salaries of Other Professional Staff	94,415	4,800	99,215	99,118	97
Supplies and Materials	500		500		500
<b>Total Guidance</b>	<b>94,915</b>	<b>4,800</b>	<b>99,715</b>	<b>99,118</b>	<b>597</b>
<b>Improvement of Instruction Services:</b>					
Salaries of Supervisors of Instruction	59,504	61,000	120,504	120,329	175
Salaries of Secretarial and Clerical Assistants	48,602	1,000	49,602	49,298	304
Salaries of Facilitators, Math & Literacy Coaches	165,545	7,500	173,045	172,869	176
Supplies and Materials	1,000		1,000	1,000	
<b>Total Improvement of Instruction Services</b>	<b>274,651</b>	<b>69,500</b>	<b>344,151</b>	<b>343,496</b>	<b>655</b>
<b>Instructional Staff Training Services:</b>					
Purchased Professional –Education Services	13,364		13,364		13,364
Supplies and Materials	2,250		2,250		2,250
<b>Total Instructional Staff Training Services</b>	<b>15,614</b>	<b>-</b>	<b>15,614</b>	<b>-</b>	<b>15,614</b>
<b>Support Services – School Administration:</b>					
Salaries of Principals/Assistant Principals/Program Directors	208,779	99,500	308,279	308,222	57
Salaries of Secretarial and Clerical Assistants	48,602	1,000	49,602	49,384	218
Other Salaries	4,250	200	4,450	2,410	2,040
Other Purchased Services	20,369		20,369	20,369	
Supplies and Materials	4,075		4,075	141	3,934
Other Objects	6,200		6,200	2,310	3,890
<b>Total Support Services – School Administration</b>	<b>292,275</b>	<b>100,700</b>	<b>392,975</b>	<b>382,836</b>	<b>10,139</b>
<b>Security:</b>					
Salaries	88,022	6,200	94,222	92,958	1,264
General Supplies	1,250		1,250	1,144	106
<b>Total Security</b>	<b>89,272</b>	<b>6,200</b>	<b>95,472</b>	<b>94,102</b>	<b>1,370</b>
<b>Student Transportation Services:</b>					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	13,590		13,590	4,970	8,620
<b>Total Student Transportation Services</b>	<b>13,590</b>	<b>-</b>	<b>13,590</b>	<b>4,970</b>	<b>8,620</b>

Newark Board of Education  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2020

	Original Budget	Transfers	Final Budget	Actual	Final to Actual
<b>School: Cleveland Avenue</b>					
Unallocated Benefits:					
Health Benefits	\$ 741,997		\$ 741,997	\$ 741,997	
Total Unallocated Benefits	741,997	-	741,997	741,997	-
Total Undistributed Expenditures	1,773,011	\$ 186,600	1,959,611	1,914,717	\$ 44,894
Total Expenditures - Current Expense	4,794,822	(80,300)	4,714,522	4,542,731	171,791
Total Expenditures - School Based	4,794,822	(80,300)	4,714,522	4,542,731	171,791
Other Financing Sources:					
Transfers In	4,778,691	(80,300)	4,698,391	4,528,470	(169,921)
Total Other Financing Sources	4,778,691	(80,300)	4,698,391	4,528,470	(169,921)
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(16,131)		(16,131)	(14,261)	1,870
Fund Balances, July 1	16,131		16,131	16,131	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 1,870	\$ 1,870

Newark Board of Education  
Blended Resource Fund 15  
Schedule of Blended Expenditures  
Budget and Actual  
Year ended June 30, 2020

School: Dr. E. Alma Flagg	Original Budget	Transfers	Final Budget	Actual	Final to Actual
<b>Expense</b>					
<b>Current:</b>					
Instruction - Regular Programs:					
Salaries of Teachers:					
Kindergarten	\$ 219,073	\$ 12,100	\$ 231,173	\$ 230,170	\$ 1,003
Grades 1-5	1,054,741	(4,500)	1,050,241	1,050,095	146
Grades 6-8	344,702	50,300	395,002	394,865	137
Undistributed Instruction:					
Other Salaries of Instruction	30,553	800	31,353	31,300	53
General Supplies	71,777		71,777	25,435	46,342
Textbooks	4,060		4,060		4,060
Other Objects	3,488		3,488	3,401	87
<b>Total Regular Programs</b>	<b>1,728,394</b>	<b>58,700</b>	<b>1,787,094</b>	<b>1,735,266</b>	<b>51,828</b>
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	469,309	(25,000)	444,309	442,070	2,239
Other Salaries of Instruction	43,796	(22,000)	21,796	15,944	5,852
Other Purchased Services	8,760		8,760		8,760
General Supplies	4,151		4,151	617	3,534
Textbooks	4,000		4,000		4,000
<b>Total Learning and/or Language Disabilities</b>	<b>530,016</b>	<b>(47,000)</b>	<b>483,016</b>	<b>458,631</b>	<b>24,385</b>
Resource Room/Resource Center:					
Salaries of Teachers	57,772	700	58,472	58,426	46
Other Salaries of Instruction	8,440		8,440	280	8,160
Textbooks	4,000		4,000		4,000
<b>Total Resource Room/Resource Center</b>	<b>70,212</b>	<b>700</b>	<b>70,912</b>	<b>58,706</b>	<b>12,206</b>
<b>Total Special Education</b>	<b>600,228</b>	<b>(46,300)</b>	<b>553,928</b>	<b>517,337</b>	<b>36,591</b>
Bilingual Education:					
Salaries of Teachers	641,354	(145,200)	496,154	479,053	17,101
Other Salaries of Instruction	46,933	2,384	49,317	49,308	9
<b>Total Bilingual Education</b>	<b>688,287</b>	<b>(142,816)</b>	<b>545,471</b>	<b>528,361</b>	<b>17,110</b>
School Sponsored Co-curricular Activities:					
Salaries	18,162	(5,000)	13,162	6,310	6,852
Supplies and Materials	2,000		2,000	698	1,302
<b>Total School Sponsored Co-curricular Activities</b>	<b>20,162</b>	<b>(5,000)</b>	<b>15,162</b>	<b>7,008</b>	<b>8,154</b>
School Sponsored Athletics:					
Salaries	9,541		9,541		9,541
Supplies and Materials	3,000		3,000	2,338	662
<b>Total School Sponsored Athletics</b>	<b>12,541</b>	<b>-</b>	<b>12,541</b>	<b>2,338</b>	<b>10,203</b>
<b>Total Instruction</b>	<b>3,049,612</b>	<b>(135,416)</b>	<b>2,914,196</b>	<b>2,790,310</b>	<b>123,886</b>

Newark Board of Education  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2020

School: Dr. E. Alma Flagg

Undistributed Expenditures:

Attendance and Social Work Services:

	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Salaries	\$ 56,375	\$ 43,000	\$ 99,375	\$ 95,521	\$ 3,854
Salaries of Family Liaisons/Comm Parent Inv. Specialists	39,658	1,500	41,158	41,103	55
<b>Total Attendance and Social Work Services</b>	<b>96,033</b>	<b>44,500</b>	<b>140,533</b>	<b>136,624</b>	<b>3,909</b>

Health Services:

Salaries	105,374	1,600	106,974	106,932	42
Other Salaries	1,640		1,640	868	772
<b>Total Health Services</b>	<b>107,014</b>	<b>1,600</b>	<b>108,614</b>	<b>107,800</b>	<b>814</b>

Guidance:

Other Salaries	62,017	(45,000)	17,017	14,788	2,229
<b>Total Guidance</b>	<b>62,017</b>	<b>(45,000)</b>	<b>17,017</b>	<b>14,788</b>	<b>2,229</b>

Improvement of Instruction Services:

Salaries of Supervisors of Instruction	102,028	1,800	103,828	103,763	65
Salaries of Secretarial and Clerical Assistants		41,000	41,000	40,297	703
Salaries of Facilitators, Math & Literacy Coaches	202,013	(105,000)	97,013	90,087	6,926
Purchased Professional - Education Services	20,000		20,000	9,990	10,010
Other Objects	4,000		4,000	678	3,322
<b>Total Improvement of Instruction Services</b>	<b>328,041</b>	<b>(62,200)</b>	<b>265,841</b>	<b>244,815</b>	<b>21,026</b>

Instructional Staff Training Services:

Purchased Professional - Education Services	6,945		6,945		6,945
<b>Total Instructional Staff Training Services</b>	<b>6,945</b>	<b>-</b>	<b>6,945</b>	<b>-</b>	<b>6,945</b>

Support Services - School Administration:

Salaries of Principals/Assistant Principals/Program Directors	251,303	7,600	258,903	258,839	64
Salaries of Secretarial and Clerical Assistants		42,300	42,300	42,136	164
Other Salaries	1,200	8,400	9,600	6,012	3,588
Other Purchased Services	3,157		3,157		3,157
Supplies and Materials	7,000		7,000	5,826	1,174
Other Objects	1,061		1,061	861	200
<b>Total Support Services - School Administration</b>	<b>263,721</b>	<b>58,300</b>	<b>322,021</b>	<b>313,674</b>	<b>8,347</b>

Security:

Salaries	53,014	17,300	70,314	70,231	83
<b>Total Security</b>	<b>53,014</b>	<b>17,300</b>	<b>70,314</b>	<b>70,231</b>	<b>83</b>

Student Transportation Services:

Contracted Services - Transportation (Other than Between Home and School) - Vendors	5,488		5,488	1,268	4,220
<b>Total Student Transportation Services</b>	<b>5,488</b>	<b>-</b>	<b>5,488</b>	<b>1,268</b>	<b>4,220</b>

Newark Board of Education  
Blended Resource Fund 15  
Schedule of Blended Expenditures  
Budget and Actual  
Year ended June 30, 2020

	Original Budget	Transfers	Final Budget	Actual	Final to Actual
<b>School: Dr. E. Alma Flagg</b>					
Unallocated Benefits:					
Health Benefits	\$ 803,830		\$ 803,830	\$ 803,830	
Total Unallocated Benefits	803,830	-	803,830	803,830	-
Total Undistributed Expenditures	1,726,103	\$ 14,500	1,740,603	1,693,030	\$ 47,573
Total Expenditures - Current Expense	4,775,715	(120,916)	4,654,799	4,483,340	171,459
Total Expenditures - School Based	4,775,715	(120,916)	4,654,799	4,483,340	171,459
Other Financing Sources:					
Transfers In	4,774,361	(120,916)	4,653,445	4,492,226	(161,219)
Total Other Financing Sources	4,774,361	(120,916)	4,653,445	4,492,226	(161,219)
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(1,354)		(1,354)	8,886	10,240
Fund Balances, July 1	1,354		1,354	1,354	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 10,240	\$ 10,240



Newark Board of Education  
Blended Resource Fund 15Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2020

School: Dr. William Horton	Original Budget	Transfers	Final Budget	Actual	Final to Actual
<b>Expense</b>					
<b>Current:</b>					
Instruction - Regular Programs:					
Salaries of Teachers:					
Kindergarten	\$ 161,519	\$ 4,300	\$ 165,819	\$ 165,672	\$ 147
Grades 1-5	1,282,777	98,900	1,381,677	1,381,315	362
Grades 6-8	884,954	13,100	898,054	896,510	1,544
Undistributed Instruction:					
Other Salaries of Instruction	66,663	600	67,263	67,213	50
Purchased Technical Services	300		300		300
Other Purchased Services	4,188		4,188	1,355	2,833
General Supplies	75,847	66,221	142,068	121,074	20,994
Textbooks	5,925		5,925	2,862	3,063
Other Objects	6,650		6,650	4,328	2,322
<b>Total Regular Programs</b>	<b>2,488,823</b>	<b>183,121</b>	<b>2,671,944</b>	<b>2,640,329</b>	<b>31,615</b>
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	585,969	(36,000)	549,969	546,186	3,783
General Supplies	10,000	(1,644)	8,356	7,419	937
<b>Total Learning and/or Language Disabilities</b>	<b>595,969</b>	<b>(37,644)</b>	<b>558,325</b>	<b>553,605</b>	<b>4,720</b>
Behavioral Disabilities:					
Other Salaries of Instruction	3,640		3,640		3,640
<b>Total Behavioral Disabilities</b>	<b>3,640</b>	<b>-</b>	<b>3,640</b>	<b>-</b>	<b>3,640</b>
Resource Room/Resource Center:					
Salaries of Teachers	356,766	(34,000)	322,766	320,952	1,814
Other Salaries of Instruction	16,380	(10,000)	6,380	1,805	4,575
General Supplies	4,000	(3,050)	950		950
<b>Total Resource Room/Resource Center</b>	<b>377,146</b>	<b>(47,050)</b>	<b>330,096</b>	<b>322,757</b>	<b>7,339</b>
<b>Total Special Education</b>	<b>976,755</b>	<b>(84,694)</b>	<b>892,061</b>	<b>876,362</b>	<b>15,699</b>
Bilingual Education:					
Salaries of Teachers	870,288	(174,000)	696,288	677,960	18,328
Other Salaries of Instruction	53,976	(13,309)	40,667	36,973	3,694
General Supplies	9,000	(503)	8,497	5,571	2,926
<b>Total Bilingual Education</b>	<b>933,264</b>	<b>(187,812)</b>	<b>745,452</b>	<b>720,504</b>	<b>24,948</b>
School Sponsored Co-curricular Activities:					
Salaries	19,078	3,000	22,078	21,620	458
<b>Total School Sponsored Co-curricular Activities</b>	<b>19,078</b>	<b>3,000</b>	<b>22,078</b>	<b>21,620</b>	<b>458</b>
School Sponsored Athletics:					
Salaries	9,541	(5,000)	4,541		4,541
Supplies and Materials	4,000		4,000	1,442	2,558
<b>Total School Sponsored Athletics</b>	<b>13,541</b>	<b>(5,000)</b>	<b>8,541</b>	<b>1,442</b>	<b>7,099</b>
Before/After School Programs:					
Salaries of Teachers	22,866	(12,200)	10,666	6,783	3,883
Other Salaries for Instruction	4,095		4,095	1,999	2,096
<b>Total Before/After School Programs</b>	<b>26,961</b>	<b>(12,200)</b>	<b>14,761</b>	<b>8,782</b>	<b>5,979</b>
<b>Total Instruction</b>	<b>4,458,422</b>	<b>(103,585)</b>	<b>4,354,837</b>	<b>4,269,039</b>	<b>85,798</b>

Newark Board of Education  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2020

School: Dr. William Horton	Original Budget	Transfers	Final Budget	Actual	Final to Actual
<b>Undistributed Expenditures:</b>					
<b>Attendance and Social Work Services:</b>					
Salaries	\$ 102,360	\$ 1,000	\$ 103,360	\$ 103,341	\$ 19
Salaries of Family Liaisons/Comm Parent Inv. Specialists	33,194	9,600	42,794	42,699	95
Supplies and Materials	4,000		4,000		4,000
Other Objects	2,973		2,973	1,397	1,576
<b>Total Attendance and Social Work Services</b>	<b>142,527</b>	<b>10,600</b>	<b>153,127</b>	<b>147,437</b>	<b>5,690</b>
<b>Health Services:</b>					
Salaries	97,919	1,500	99,419	99,386	33
Other Salaries	1,640		1,640	1,342	298
Supplies and Materials	1,527		1,527	550	977
<b>Total Health Services</b>	<b>101,086</b>	<b>1,500</b>	<b>102,586</b>	<b>101,278</b>	<b>1,308</b>
<b>Guidance:</b>					
Salaries of Other Professional Staff	101,504		101,504	100,673	831
<b>Total Guidance</b>	<b>101,504</b>	<b>-</b>	<b>101,504</b>	<b>100,673</b>	<b>831</b>
<b>Improvement of Instruction Services:</b>					
Salaries of Supervisors of Instruction	168,025	18,200	186,225	186,222	3
Salaries of Secretarial and Clerical Assistants	25,112	51,335	76,447	69,516	6,931
Salaries of Facilitators, Math & Literacy Coaches	201,729	1,400	203,129	203,078	51
Purchased Professional – Education Services	31,000		31,000	31,000	
Other Objects		3,700	3,700	700	3,000
<b>Total Improvement of Instruction Services</b>	<b>425,866</b>	<b>74,635</b>	<b>500,501</b>	<b>490,516</b>	<b>9,985</b>
<b>Instructional Staff Training Services:</b>					
Purchased Professional – Education Services	26,400	(24,900)	1,500	1,497	3
Supplies and Materials	2,210		2,210		2,210
<b>Total Instructional Staff Training Services</b>	<b>28,610</b>	<b>(24,900)</b>	<b>3,710</b>	<b>1,497</b>	<b>2,213</b>
<b>Support Services – School Administration:</b>					
Salaries of Principals/Assistant Principals/Program Directors	294,521	21,000	315,521	315,339	182
Salaries of Secretarial and Clerical Assistants	127,781	(58,335)	69,446	66,853	2,593
Other Salaries		8,200	8,200	8,068	132
Other Purchased Services	9,210	9,000	18,210	14,094	4,116
Other Objects	4,946		4,946	1,146	3,800
<b>Total Support Services – School Administration</b>	<b>436,458</b>	<b>(20,135)</b>	<b>416,323</b>	<b>405,500</b>	<b>10,823</b>
<b>Security:</b>					
Salaries	107,668	(7,500)	100,168	99,178	990
<b>Total Security</b>	<b>107,668</b>	<b>(7,500)</b>	<b>100,168</b>	<b>99,178</b>	<b>990</b>
<b>Student Transportation Services:</b>					
<b>Contracted Services – Transportation (Other than</b>					
<b>Between Home and School) – Vendors</b>					
	8,170	1,490	9,660	6,012	3,648
<b>Total Student Transportation Services</b>	<b>8,170</b>	<b>1,490</b>	<b>9,660</b>	<b>6,012</b>	<b>3,648</b>
<b>Unallocated Benefits:</b>					
Health Benefits	1,174,829		1,174,829	1,174,829	
<b>Total Unallocated Benefits</b>	<b>1,174,829</b>		<b>1,174,829</b>	<b>1,174,829</b>	
<b>Total Undistributed Expenditures</b>	<b>2,526,718</b>	<b>35,690</b>	<b>2,562,408</b>	<b>2,526,920</b>	<b>35,488</b>
<b>Total Expenditures – Current Expense</b>	<b>6,985,140</b>	<b>(67,895)</b>	<b>6,917,245</b>	<b>6,795,959</b>	<b>121,286</b>

Newark Board of Education  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2020

School: Dr. William Horton	Original Budget	Transfers	Final Budget	Actual	Final to Actual
<b>Capital Outlay:</b>					
<b>Equipment:</b>					
Regular Programs - Instruction:					
Grades 1-5	\$ 43,500	\$ (38,425)	\$ 5,075	\$ 4,892	\$ 183
Special Education - Instruction:					
Language and/or Learning Disabilities	32,000	(1,490)	30,510	30,510	
Total Equipment	75,500	(39,915)	35,585	35,402	183
Total Expenditures - School Based	7,060,640	(107,810)	6,952,830	6,831,361	121,469
<b>Other Financing Sources:</b>					
Transfers In	7,047,722	(107,810)	6,939,912	6,836,785	(103,127)
Total Other Financing Sources	7,047,722	(107,810)	6,939,912	6,836,785	(103,127)
<b>Excess (Deficiency) of Other Financing Sources</b>					
Over (Under) Expenditures and Other Financing (Uses)	(12,918)		(12,918)	5,424	18,342
<b>Fund Balances, July 1</b>	12,918		12,918	12,918	
<b>Fund Balances, June 30</b>	\$ -	\$ -	\$ -	\$ 18,342	\$ 18,342

Newark Board of Education  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2020

School: Eagle Academy	Original Budget	Transfers	Final Budget	Actual	Final to Actual
<b>Expense</b>					
<b>Current:</b>					
Instruction - Regular Programs:					
Salaries of Teachers:					
Grades 6-8	\$ 972,632	\$ (49,900)	\$ 922,732	\$ 908,501	\$ 14,231
Grades 9-12	353,659	93,200	446,859	446,407	452
Undistributed Instruction:					
General Supplies	43,988	(9,200)	34,788	30,793	3,995
Textbooks		9,200	9,200	8,759	441
Other Objects	4,859		4,859	2,986	1,873
<b>Total Regular Programs</b>	<b>1,375,138</b>	<b>43,300</b>	<b>1,418,438</b>	<b>1,397,446</b>	<b>20,992</b>
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Other Salaries of Instruction	1,820	27,000	28,820	28,425	395
<b>Total Learning and/or Language Disabilities</b>	<b>1,820</b>	<b>27,000</b>	<b>28,820</b>	<b>28,425</b>	<b>395</b>
Behavioral Disabilities:					
Salaries of Teachers	103,223	(35,000)	68,223	55,474	12,749
<b>Total Behavioral Disabilities</b>	<b>103,223</b>	<b>(35,000)</b>	<b>68,223</b>	<b>55,474</b>	<b>12,749</b>
Resource Room/Resource Center:					
Salaries of Teachers	64,357	4,400	68,757	68,687	70
Other Salaries of Instruction	1,820		1,820		1,820
<b>Total Resource Room/Resource Center</b>	<b>66,177</b>	<b>4,400</b>	<b>70,577</b>	<b>68,687</b>	<b>1,890</b>
<b>Total Special Education</b>	<b>171,220</b>	<b>(3,600)</b>	<b>167,620</b>	<b>152,586</b>	<b>15,034</b>
School Sponsored Co-curricular Activities:					
Salaries	18,185	6,600	24,785	24,738	47
Supplies and Materials	1,500	(1,240)	260	260	
<b>Total School Sponsored Co-curricular Activities</b>	<b>19,685</b>	<b>5,360</b>	<b>25,045</b>	<b>24,998</b>	<b>47</b>
School Sponsored Athletics:					
Salaries	56,574	(5,000)	51,574	41,580	9,994
Supplies and Materials	13,000	2,640	15,640	12,624	3,016
Other Objects	5,220		5,220	2,850	2,370
<b>Total School Sponsored Athletics</b>	<b>74,794</b>	<b>(2,360)</b>	<b>72,434</b>	<b>57,054</b>	<b>15,380</b>
Before/After School Programs:					
Salaries of Teachers	6,660		6,660	4,113	2,547
<b>Total Before/After School Programs</b>	<b>6,660</b>	<b>-</b>	<b>6,660</b>	<b>4,113</b>	<b>2,547</b>
<b>Total Instruction</b>	<b>1,647,497</b>	<b>42,700</b>	<b>1,690,197</b>	<b>1,636,197</b>	<b>54,000</b>
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	74,266	60,000	134,266	133,302	964
Salaries of Family Liaisons/Comm Parent Inv. Specialists	75,977	(20,000)	55,977	42,675	13,302
<b>Total Attendance and Social Work Services</b>	<b>150,243</b>	<b>40,000</b>	<b>190,243</b>	<b>175,977</b>	<b>14,266</b>

Newark Board of Education  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2020

School: Eagle Academy	Original Budget	Transfers	Final Budget	Actual	Final to Actual
<b>Health Services:</b>					
Salaries	\$ 105,658		\$ 105,658	\$ 99,786	\$ 5,872
Other Salaries	1,500		1,500	1,342	158
Supplies and Materials	750		750	613	137
<b>Total Health Services</b>	<b>107,908</b>	<b>-</b>	<b>107,908</b>	<b>101,741</b>	<b>6,167</b>
<b>Guidance:</b>					
Salaries of Other Professional Staff	99,710		99,710	99,600	110
Other Salaries	740		740	607	133
Supplies and Materials	600		600	600	600
<b>Total Guidance</b>	<b>101,050</b>	<b>-</b>	<b>101,050</b>	<b>100,207</b>	<b>843</b>
<b>Improvement of Instruction Services:</b>					
Salaries of Supervisors of Instruction	55,342	\$ 1,000	56,342	56,104	238
Salaries of Secretarial and Clerical Assistants	29,830	26,555	56,385	52,981	3,404
Salaries of Facilitators, Math & Literacy Coaches	110,114	3,000	113,114	113,041	73
<b>Total Improvement of Instruction Services</b>	<b>195,286</b>	<b>30,555</b>	<b>225,841</b>	<b>222,126</b>	<b>3,715</b>
<b>Instructional Staff Training Services:</b>					
Purchased Professional – Education Services	2,000		2,000		2,000
Supplies and Materials	2,000		2,000	1,936	64
<b>Total Instructional Staff Training Services</b>	<b>4,000</b>	<b>-</b>	<b>4,000</b>	<b>1,936</b>	<b>2,064</b>
<b>Support Services – School Administration:</b>					
Salaries of Principals/Assistant Principals/Program Directors	216,007	7,000	223,007	222,373	634
Salaries of Secretarial and Clerical Assistants	82,940	(26,555)	56,385	54,816	1,569
Other Purchased Services	8,187		8,187	7,557	630
Supplies and Materials	6,124	(1,400)	4,724	3,124	1,600
Other Objects	5,810	2,500	8,310	2,502	5,808
<b>Total Support Services – School Administration</b>	<b>319,068</b>	<b>(18,455)</b>	<b>300,613</b>	<b>290,372</b>	<b>10,241</b>
<b>Security:</b>					
Salaries	44,078	1,000	45,078	44,794	284
<b>Total Security</b>	<b>44,078</b>	<b>1,000</b>	<b>45,078</b>	<b>44,794</b>	<b>284</b>
<b>Student Transportation Services:</b>					
Contracted Services – Transportation (Other than Between Home and School) – Vendors	9,335	(2,500)	6,835		6,835
<b>Total Student Transportation Services</b>	<b>9,335</b>	<b>(2,500)</b>	<b>6,835</b>	<b>-</b>	<b>6,835</b>
<b>Unallocated Benefits:</b>					
Health Benefits	510,123		510,123	510,123	
<b>Total Unallocated Benefits</b>	<b>510,123</b>	<b>-</b>	<b>510,123</b>	<b>510,123</b>	<b>-</b>
<b>Total Undistributed Expenditures</b>	<b>1,441,091</b>	<b>50,600</b>	<b>1,491,691</b>	<b>1,447,276</b>	<b>44,415</b>
<b>Total Expenditures - Current Expense</b>	<b>3,088,588</b>	<b>93,300</b>	<b>3,181,888</b>	<b>3,083,473</b>	<b>98,415</b>
<b>Total Expenditures - School Based</b>	<b>3,088,588</b>	<b>93,300</b>	<b>3,181,888</b>	<b>3,083,473</b>	<b>98,415</b>

Newark Board of Education  
Blended Resource Fund 15  
Schedule of Blended Expenditures  
Budget and Actual  
Year ended June 30, 2020

School: Eagle Academy	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Other Financing Sources:					
Transfers In	\$ 3,079,722	\$ 93,300	\$ 3,173,022	\$ 3,083,151	\$ (89,871)
Total Other Financing Sources	<u>3,079,722</u>	<u>93,300</u>	<u>3,173,022</u>	<u>3,083,151</u>	<u>(89,871)</u>
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(8,866)		(8,866)	(322)	8,544
Fund Balances, July 1	8,866		8,866	8,866	
Fund Balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,544</u>	<u>\$ 8,544</u>

Newark Board of Education  
Blended Resource Fund 15  
Schedule of Blended Expenditures  
Budget and Actual  
Year ended June 30, 2020

School: East Side High

Expense

Current:

Instruction - Regular Programs:

	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Salaries of Teachers:	\$ 7,697,469	\$ 26,470	\$ 7,723,939	\$ 7,716,838	\$ 7,101
Grades 9-12					
Undistributed Instruction:					
General Supplies	132,468	3,182	135,650	112,697	22,953
Textbooks	60,000		60,000	47,139	12,861
Other Objects	30,030	(7,000)	23,030	3,458	19,572
Total Regular Programs	7,919,967	22,652	7,942,619	7,880,132	62,487

Instruction - Special Education:

Cognitive - Mild:					
Salaries of Teachers	106,809	20,000	126,809	123,106	3,703
Other Salaries of Instruction	1,820	(100)	1,720		1,720
Total Cognitive - Mild	108,629	19,900	128,529	123,106	5,423

Cognitive - Moderate:

General Supplies	1,000	(786)	214	214	
Other Objects	2,500	(2,500)			
Total Cognitive - Moderate	3,500	(3,286)	214	214	

Learning and/or Language Disabilities:

Salaries of Teachers	247,986	10,400	258,386	258,316	70
Other Salaries of Instruction	5,460		5,460		5,460
General Supplies	1,000	(1,000)			
Total Learning and/or Language Disabilities	254,446	9,400	263,846	258,316	5,530

Behavioral Disabilities:

Salaries of Teachers	507,754	12,200	519,954	519,762	192
Other Salaries of Instruction	10,920	(5,000)	5,920		5,920
Total Behavioral Disabilities	518,674	7,200	525,874	519,762	6,112

Resource Room/Resource Center:

Salaries of Teachers	453,893	115,240	569,133	569,066	67
Other Salaries of Instruction	10,920	(10,000)	920		920
General Supplies	2,516	(701)	1,815	1,799	16
Total Resource Room/Resource Center	467,329	104,539	571,868	570,865	1,003
Total Special Education	1,352,578	137,753	1,490,331	1,472,263	18,068

Bilingual Education:

Salaries of Teachers	1,515,008	163,300	1,678,308	1,678,278	30
Other Salaries of Instruction	36,400	(30,000)	6,400		6,400
General Supplies	3,500	(695)	2,805	2,795	10
Other Objects	7,500	(7,500)			
Total Bilingual Education	1,562,408	125,105	1,687,513	1,681,073	6,440

School Sponsored Co-curricular Activities:

Salaries	107,510	(14,000)	93,510	92,532	978
Supplies and Materials	6,000		6,000	5,832	168
Other Objects	10,000		10,000	10,000	
Total School Sponsored Co-curricular Activities	123,510	(14,000)	109,510	108,364	1,146

Newark Board of Education  
Blended Resource Fund 15Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2020

	Original Budget	Transfers	Final Budget	Actual	Final to Actual
<b>School: East Side High</b>					
School Sponsored Athletics:					
Salaries	\$ 388,726	\$ (105,000)	\$ 283,726	\$ 274,500	\$ 9,226
Supplies and Materials	127,160		127,160	105,740	21,420
Other Objects	50,000		50,000	50,000	
Total School Sponsored Athletics	565,886	(105,000)	460,886	430,240	30,646
Before/After School Programs:					
Salaries of Teachers	100,972	(19,728)	81,244	72,068	9,176
Total Before/After School Programs	100,972	(19,728)	81,244	72,068	9,176
Alternative Education Programs - Instruction:					
Purchased Professional & Technical Services	23,248		23,248		23,248
Supplies and Materials	6,015		6,015	4,967	1,048
Total Alternative Education Programs - Instruction	29,263	-	29,263	4,967	24,296
Other Supplemental/At-Risk Programs - Instruction:					
Purchased Professional & Technical Services	292,000	(40,000)	252,000	162,570	89,430
Total Other Supplemental/At-Risk Programs - Instruction	292,000	(40,000)	252,000	162,570	89,430
Total Instruction	11,946,584	106,782	12,053,366	11,811,677	241,689
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	202,644	48,000	250,644	245,137	5,507
Salaries of Family Liaisons/Comm Parent Inv. Specialists	46,586	1,000	47,586	47,399	187
Supplies and Materials	2,000	(2,000)			
Total Attendance and Social Work Services	251,230	47,000	298,230	292,536	5,694
Health Services:					
Salaries	301,499	(1,000)	300,499	298,015	2,484
Other Salaries	5,658		5,658	2,764	2,894
Supplies and Materials	5,574	(1,381)	4,193	4,046	147
Total Health Services	312,731	(2,381)	310,350	304,825	5,525
Guidance:					
Salaries of Other Professional Staff	684,889	80,000	764,889	764,301	588
Salaries of Secretarial and Clerical Assistants	55,700	(15,000)	40,700	31,807	8,893
Other Salaries	9,720	4,300	14,020	13,968	52
Supplies and Materials	5,000	(3,023)	1,977	1,977	
Total Guidance	755,309	66,277	821,586	812,053	9,533
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	572,767	(278,372)	294,395	284,888	9,507
Salaries of Other Professional Staff	107,724	418,244	525,968	517,005	8,963
Salaries of Secretarial and Clerical Assistants	27,741	102,588	130,329	130,289	40
Other Salaries	59,373	2,000	61,373	61,271	102
Other Objects	5,000		5,000	1,666	3,334
Total Improvement of Instruction Services	772,605	244,460	1,017,065	995,119	21,946
Educational Media/Library Services:					
Supplies and Materials	3,000	(2,829)	171	171	
Total Educational Media/Library Services	3,000	(2,829)	171	171	



Newark Board of Education  
Blended Resource Fund 15  
Schedule of Blended Expenditures  
Budget and Actual  
Year ended June 30, 2020

	Original Budget	Transfers	Final Budget	Actual	Final to Actual
<b>School: East Side High</b>					
Instructional Staff Training Services:					
Purchased Professional - Education Services	\$ 12,000		\$ 12,000	\$ 11,650	\$ 350
Supplies and Materials	39,970		39,970	1,684	38,286
Total Instructional Staff Training Services	51,970		51,970	13,334	38,636
Support Services - School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	722,042	\$ (228,372)	493,670	488,537	5,133
Salaries of Secretarial and Clerical Assistants	27,741	111,190	138,931	138,912	19
Other Salaries	285,457	(254,488)	30,969	16,187	14,782
Other Purchased Services	90,318		90,318	71,217	19,101
Supplies and Materials	91,893	(4,767)	87,126	74,996	12,130
Other Objects	38,219	21,000	59,219	24,892	34,327
Total Support Services - School Administration	1,255,670	(355,437)	900,233	814,741	85,492
Security:					
Salaries	362,555	(5,000)	357,555	351,287	6,268
Total Security	362,555	(5,000)	357,555	351,287	6,268
Student Transportation Services:					
Contracted Services -- Transportation (Other than Between Home and School) -- Vendors	37,464		37,464	12,669	24,795
Total Student Transportation Services	37,464		37,464	12,669	24,795
Unallocated Benefits:					
Health Benefits	2,890,697		2,890,697	2,890,697	-
Total Unallocated Benefits	2,890,697		2,890,697	2,890,697	-
Total Undistributed Expenditures	6,693,231	(7,910)	6,685,321	6,487,432	197,889
Total Expenditures - Current Expense	18,639,815	98,872	18,738,687	18,299,109	439,578
Capital Outlay:					
Equipment:					
Regular Programs - Instruction: Grades 9-12	2,451		2,451	2,451	-
Total Equipment	2,451		2,451	2,451	-
Total Expenditures - School Based	18,642,266	98,872	18,741,138	18,301,560	439,578
Other Financing Sources:					
Transfers In	18,559,996	98,872	18,658,868	18,298,552	(360,316)
Total Other Financing Sources	18,559,996	98,872	18,658,868	18,298,552	(360,316)
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(82,270)		(82,270)	(3,008)	79,262
Fund Balances, July 1	82,270		82,270	82,270	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 79,262	\$ 79,262

Newark Board of Education  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2020

School: Elliott Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
<b>Expense</b>					
<b>Current:</b>					
<b>Instruction - Regular Programs:</b>					
<b>Salaries of Teachers:</b>					
Kindergarten	\$ 241,392	\$ 20,000	\$ 261,392	\$ 261,043	\$ 349
Grades 1- 5	1,697,388	85,500	1,782,888	1,782,522	366
Grades 6-8	566,664	119,300	685,964	685,769	195
<b>Undistributed Instruction:</b>					
Other Salaries of Instruction	103,964	1,000	104,964	104,898	66
General Supplies	99,693	(13,200)	86,493	82,407	4,086
Other Objects	14,174		14,174	2,654	11,520
<b>Total Regular Programs</b>	<b>2,723,275</b>	<b>212,600</b>	<b>2,935,875</b>	<b>2,919,293</b>	<b>16,582</b>
<b>Instruction - Special Education:</b>					
<b>Learning and/or Language Disabilities:</b>					
Salaries of Teachers	219,763	9,200	228,963	228,782	181
Other Salaries of Instruction	3,640	(1,000)	2,640	140	2,500
<b>Total Learning and/or Language Disabilities</b>	<b>223,403</b>	<b>8,200</b>	<b>231,603</b>	<b>228,922</b>	<b>2,681</b>
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	394,838	(72,000)	322,838	320,119	2,719
Other Salaries of Instruction	10,920	(10,000)	920		920
Purchased Professional & Educational Services	2,000		2,000		2,000
General Supplies	5,500		5,500		5,500
Other Objects	2,952		2,952		2,952
<b>Total Resource Room/Resource Center</b>	<b>416,210</b>	<b>(82,000)</b>	<b>334,210</b>	<b>320,119</b>	<b>14,091</b>
<b>Total Special Education</b>	<b>639,613</b>	<b>(73,800)</b>	<b>565,813</b>	<b>549,041</b>	<b>16,772</b>
<b>Bilingual Education:</b>					
Salaries of Teachers	868,064	(54,000)	814,064	813,674	390
Other Salaries of Instruction	52,964	(9,777)	43,187	34,987	8,200
Purchased Professional & Educational Services	2,000		2,000		2,000
General Supplies	5,347		5,347		5,347
Other Objects	5,784		5,784		5,784
<b>Total Bilingual Education</b>	<b>934,159</b>	<b>(63,777)</b>	<b>870,382</b>	<b>848,661</b>	<b>21,721</b>
<b>School Sponsored Co-curricular Activities:</b>					
Salaries	31,890	500	32,390	32,339	51
<b>Total School Sponsored Co-curricular Activities</b>	<b>31,890</b>	<b>500</b>	<b>32,390</b>	<b>32,339</b>	<b>51</b>
<b>School Sponsored Athletics:</b>					
Salaries	9,541		9,541	6,384	3,157
Supplies and Materials	2,500		2,500	1,484	1,016
<b>Total School Sponsored Athletics</b>	<b>12,041</b>	<b>-</b>	<b>12,041</b>	<b>7,868</b>	<b>4,173</b>
<b>Before/After School Programs:</b>					
Salaries of Teachers	25,960	(10,000)	15,960		15,960
Other Salaries for Instruction	2,000	(2,000)			
<b>Total Before/After School Programs</b>	<b>27,960</b>	<b>(12,000)</b>	<b>15,960</b>	<b>-</b>	<b>15,960</b>
<b>Total Instruction</b>	<b>4,368,938</b>	<b>63,523</b>	<b>4,432,461</b>	<b>4,357,202</b>	<b>75,259</b>

Newark Board of Education  
Blended Resource Fund 15  
Schedule of Blended Expenditures  
Budget and Actual  
Year ended June 30, 2020

School: Elliott Street

Undistributed Expenditures:

Attendance and Social Work Services:

Original Budget	Transfers	Final Budget	Actual	Final to Actual
\$ 177,220	\$ 2,200	\$ 179,420	\$ 179,411	\$ 9
Salaries 36,771	600	37,371	37,273	98
Salaries of Family Liaisons/Comm Parent Inv. Specialists 500		500		500
Supplies and Materials 214,491	2,800	217,291	216,684	607
<b>Total Attendance and Social Work Services</b>				

Health Services:

162,038	1,700	163,738	163,647	91
Salaries 2,600		2,600	2,214	386
Other Salaries 1,200		1,200	594	606
Supplies and Materials 165,838	1,700	167,538	166,455	1,083
<b>Total Health Services</b>				

Guidance:

52,077		52,077	51,674	403
Salaries of Other Professional Staff 1,000		1,000		1,000
Supplies and Materials 53,077		53,077	51,674	1,403
<b>Total Guidance</b>				

Improvement of Instruction Services:

186,251	(25,000)	161,251	150,854	10,397
Salaries of Supervisors of Instruction 52,962	19,018	71,980	68,154	3,826
Salaries of Secretarial and Clerical Assistants 180,787	(10,000)	170,787	162,099	8,688
Salaries of Facilitators, Math & Literacy Coaches 16,000	13,200	29,200	26,530	2,670
Purchased Professional - Education Services 5,225		5,225	1,519	3,706
Other Objects 441,225	(2,782)	438,443	409,156	29,287
<b>Total Improvement of Instruction Services</b>				

Educational Media/Library Services:

105,374		105,374	105,214	160
Salaries of Other Professional Staff 11,548	(11,500)	48		48
Supplies and Materials 116,922	(11,500)	105,422	105,214	208
<b>Total Educational Media/Library Services</b>				

Instructional Staff Training Services:

2,500		2,500	1,796	704
Purchased Professional - Education Services 2,500		2,500	1,796	704
<b>Total Instructional Staff Training Services</b>				

Support Services - School Administration:

339,680	(60,000)	279,680	278,561	1,119
Salaries of Principals/Assistant Principals/Program Directors 110,997	(29,018)	81,979	75,056	6,923
Salaries of Secretarial and Clerical Assistants 2,880		2,880	53	2,827
Other Salaries 33,516		33,516	16,578	16,938
Other Purchased Services 4,600	(3,100)	1,500	1,500	
Supplies and Materials 1,958		1,958	267	1,691
Other Objects 493,631	(92,118)	401,513	372,015	29,498
<b>Total Support Services - School Administration</b>				

Security:

144,005	3,400	147,405	147,368	37
Salaries 144,005	3,400	147,405	147,368	37
<b>Total Security</b>				

Student Transportation Services:

16,000		16,000	1,200	14,800
Contracted Services - Transportation (Other than Between Home and School) - Vendors 16,000		16,000	1,200	14,800
<b>Total Student Transportation Services</b>				

Newark Board of Education  
Blended Resource Fund 15  
Schedule of Blended Expenditures  
Budget and Actual  
Year ended June 30, 2020

	Original Budget	Transfers	Final Budget	Actual	Final to Actual
<b>School: Elliott Street</b>					
Unallocated Benefits:					
Health Benefits	\$ 1,097,537		\$ 1,097,537	\$ 1,097,537	
Total Unallocated Benefits	1,097,537	-	1,097,537	1,097,537	-
Total Undistributed Expenditures	2,745,226	\$ (98,500)	2,646,726	2,569,099	\$ 77,627
Total Expenditures - Current Expense	7,114,164	(34,977)	7,079,187	6,926,301	152,886
Capital Outlay:					
Equipment:					
Undistributed Expenditures:					
Non-Instructional Equipment	648	14,600	15,248		15,248
Total Equipment	648	14,600	15,248	-	15,248
Total Expenditures - School Based	7,114,812	(20,377)	7,094,435	6,926,301	168,134
Other Financing Sources:					
Transfers In	7,108,453	(20,377)	7,088,076	6,935,331	(152,745)
Total Other Financing Sources	7,108,453	(20,377)	7,088,076	6,935,331	(152,745)
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(6,359)		(6,359)	9,030	15,389
Fund Balances, July 1	6,359		6,359	6,359	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 15,389	\$ 15,389

Newark Board of Education  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2020

School: Uplift Academy (Fast Track)

Expense

Current:

Instruction - Regular Programs:

Undistributed Instruction:

Purchased Technical Services

Other Purchased Services

General Supplies

Other Objects

Total Regular Programs

School Sponsored Co-curricular Activities:

Salaries

Total School Sponsored Co-curricular Activities

School Sponsored Athletics:

Salaries

Total School Sponsored Athletics

Before/After School Programs:

Salaries of Teachers

Total Before/After School Programs

Alternative Education Programs - Instruction:

Salaries of Teachers

Purchased Professional & Technical Services

Purchased Services

Total Alternative Education Programs - Instruction

Alternative Education Programs - Support Services:

Salaries

Salary of Family/Parent Liaison

Total Alternative Education Programs - Support Services

Total Instruction

Attendance and Social Work Services:

Salaries of Family Liaisons/Comm Parent Inv. Specialists

Total Attendance and Social Work Services

Guidance:

Other Salaries

Total Guidance

Instructional Staff Training Services:

Purchased Professional - Education Services

Total Instructional Staff Training Services

Support Services - School Administration:

Other Purchased Services

Total Support Services - School Administration

Security:

Salaries

Total Security

	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Instruction - Regular Programs:					
Undistributed Instruction:					
Purchased Technical Services	\$ 240		\$ 240	\$ 617	\$ 9,383
Other Purchased Services	10,000		10,000		566
General Supplies	24,554	\$ (23,988)	566		3,397
Other Objects	8,822	25,700	34,522	31,125	13,586
Total Regular Programs	43,616	1,712	45,328	31,742	
School Sponsored Co-curricular Activities:					
Salaries	7,795	(7,795)	-	-	-
Total School Sponsored Co-curricular Activities	7,795	(7,795)	-	-	-
School Sponsored Athletics:					
Salaries	6,197	(6,197)	-	-	-
Total School Sponsored Athletics	6,197	(6,197)	-	-	-
Before/After School Programs:					
Salaries of Teachers	5,920	9,180	15,100	15,045	55
Total Before/After School Programs	5,920	9,180	15,100	15,045	55
Alternative Education Programs - Instruction:					
Salaries of Teachers	499,157	(457,280)	41,877	-	41,877
Purchased Professional & Technical Services	10,000	(10,000)	-	-	-
Purchased Services	3,000	(3,000)	-	-	-
Total Alternative Education Programs - Instruction	512,157	(470,280)	41,877	-	41,877
Alternative Education Programs - Support Services:					
Salaries	769,745	(532,728)	237,017	169,630	67,387
Salary of Family/Parent Liaison	56,125	(55,000)	1,125	421	704
Total Alternative Education Programs - Support Services	825,870	(587,728)	238,142	170,051	68,091
Total Instruction	1,401,555	(1,061,108)	340,447	216,838	123,609
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Specialists	-	700	700	632	68
Total Attendance and Social Work Services	-	700	700	632	68
Guidance:					
Other Salaries	5,550	(5,550)	-	-	-
Total Guidance	5,550	(5,550)	-	-	-
Instructional Staff Training Services:					
Purchased Professional - Education Services	20,950	368,300	389,250	39,050	350,200
Total Instructional Staff Training Services	20,950	368,300	389,250	39,050	350,200
Support Services - School Administration:					
Other Purchased Services	3,000	-	3,000	-	3,000
Total Support Services - School Administration	3,000	-	3,000	-	3,000
Security:					
Salaries	307,464	(10,000)	297,464	279,076	18,388
Total Security	307,464	(10,000)	297,464	279,076	18,388

Newark Board of Education  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2020

School: Uplift Academy (Fast Track)	Original Budget	Transfers	Final Budget	Actual	Final to Actual
<b>Student Transportation Services:</b>					
Contracted Services - Transportation (Other than Between Home and School) - Vendors	\$ 10,000	\$ (10,000)	-	-	-
<b>Total Student Transportation Services</b>	<b>10,000</b>	<b>(10,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Unallocated Benefits:</b>					
Health Benefits	448,290	-	\$ 448,290	\$ 448,290	-
<b>Total Unallocated Benefits</b>	<b>448,290</b>	<b>-</b>	<b>448,290</b>	<b>448,290</b>	<b>-</b>
<b>Total Undistributed Expenditures</b>	<b>795,254</b>	<b>343,450</b>	<b>1,138,704</b>	<b>767,048</b>	<b>\$ 371,656</b>
<b>Total Expenditures - Current Expense</b>	<b>2,196,809</b>	<b>(717,658)</b>	<b>1,479,151</b>	<b>983,886</b>	<b>495,265</b>
<b>Capital Outlay:</b>					
<b>Equipment:</b>					
Undistributed Expenditures:					
School Administration	2,102	(2,102)	-	-	-
Non-Instructional Equipment	10,000	(10,000)	-	-	-
<b>Total Equipment</b>	<b>12,102</b>	<b>(12,102)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures - School Based</b>	<b>2,208,911</b>	<b>(729,760)</b>	<b>1,479,151</b>	<b>983,886</b>	<b>495,265</b>
<b>Other Financing Sources:</b>					
Transfers In	2,200,927	(729,760)	1,471,167	980,809	(490,358)
<b>Total Other Financing Sources</b>	<b>2,200,927</b>	<b>(729,760)</b>	<b>1,471,167</b>	<b>980,809</b>	<b>(490,358)</b>
<b>Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)</b>	<b>(7,984)</b>		<b>(7,984)</b>	<b>(3,077)</b>	<b>4,907</b>
<b>Fund Balances, July 1</b>	<b>7,984</b>		<b>7,984</b>	<b>7,984</b>	
<b>Fund Balances, June 30</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,907</b>	<b>\$ 4,907</b>

Newark Board of Education  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2020

School: First Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
<b>Expense</b>					
<b>Current:</b>					
Instruction - Regular Programs:					
Salaries of Teachers:					
Kindergarten	\$ 287,019	\$ 11,200	\$ 298,219	\$ 297,283	\$ 936
Grades 1- 5	2,174,064	60,800	2,234,864	2,231,895	2,969
Grades 6-8	1,191,745	(27,600)	1,164,145	1,161,810	2,335
Undistributed Instruction:					
Other Salaries of Instruction	141,330	1,800	143,130	143,035	95
General Supplies	126,009	(12,337)	113,672	66,475	47,197
Other Objects	26,253	14,351	40,604	1,625	38,979
Total Regular Programs	3,946,420	48,214	3,994,634	3,902,123	92,511
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Other Salaries of Instruction	6,790	-	6,790	-	6,790
Total Learning and/or Language Disabilities	6,790	-	6,790	-	6,790
Resource Room/Resource Center:					
Salaries of Teachers	497,785	8,400	506,185	506,138	47
Other Salaries of Instruction	10,920	(6,200)	4,720	3,900	820
General Supplies	8,004	(3,420)	4,584	4,056	528
Total Resource Room/Resource Center	516,709	(1,220)	515,489	514,094	1,395
Autism:					
Salaries of Teachers	486,409	16,500	502,909	502,755	154
Other Salaries of Instruction	213,823	7,700	221,523	221,422	101
General Supplies	10,092	(1,071)	9,021	8,929	92
Total Autism	710,324	23,129	733,453	733,106	347
Total Special Education	1,233,823	21,909	1,255,732	1,247,200	8,532
Bilingual Education:					
Salaries of Teachers	833,784	43,400	877,184	876,625	559
Other Salaries of Instruction	56,440	(14,766)	41,674	39,207	2,467
General Supplies	9,106	-	9,106	9,081	25
Total Bilingual Education	899,330	28,634	927,964	924,913	3,051
School Sponsored Co-curricular Activities:					
Salaries	32,470	(5,000)	27,470	26,391	1,079
Total School Sponsored Co-curricular Activities	32,470	(5,000)	27,470	26,391	1,079
School Sponsored Athletics:					
Salaries	9,541	(5,000)	4,541	-	4,541
Supplies and Materials	1,500	-	1,500	-	1,500
Total School Sponsored Athletics	11,041	(5,000)	6,041	-	6,041
Before/After School Programs:					
Salaries of Teachers	100,640	(27,171)	73,469	67,491	5,978
Total Before/After School Programs	100,640	(27,171)	73,469	67,491	5,978
Total Instruction	6,223,724	61,586	6,285,310	6,168,118	117,192

Newark Board of Education  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2020

School: First Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
<b>Undistributed Expenditures:</b>					
<b>Attendance and Social Work Services:</b>					
Salaries of Family Liaisons/Comm Parent Inv. Specialists	\$ 37,535	-	\$ 37,535	\$ 33,973	\$ 3,562
<b>Total Attendance and Social Work Services</b>	<b>37,535</b>	<b>-</b>	<b>37,535</b>	<b>33,973</b>	<b>3,562</b>
<b>Health Services:</b>					
Salaries	172,562	\$ 1,100	173,662	173,607	55
Other Salaries	1,480	1,778	3,258	2,358	900
Supplies and Materials	2,050		2,050	373	1,677
<b>Total Health Services</b>	<b>176,092</b>	<b>2,878</b>	<b>178,970</b>	<b>176,338</b>	<b>2,632</b>
<b>Guidance:</b>					
Salaries of Other Professional Staff	179,890	4,700	184,590	184,498	92
Supplies and Materials	1,000		1,000	481	519
<b>Total Guidance</b>	<b>180,890</b>	<b>4,700</b>	<b>185,590</b>	<b>184,979</b>	<b>611</b>
<b>Improvement of Instruction Services:</b>					
Salaries of Supervisors of Instruction	217,039	5,500	222,539	222,493	46
Salaries of Secretarial and Clerical Assistants	51,433	73,544	124,977	122,325	2,652
Salaries of Facilitators, Math & Literacy Coaches	143,504	30,550	174,054	173,969	85
Purchased Professional - Education Services	53,800		53,800	25,320	28,480
Other Objects	5,000		5,000	4,773	227
<b>Total Improvement of Instruction Services</b>	<b>470,776</b>	<b>109,594</b>	<b>580,370</b>	<b>548,880</b>	<b>31,490</b>
<b>Educational Media/Library Services:</b>					
Supplies and Materials	41,340	(13,396)	27,944	27,944	-
<b>Total Educational Media/Library Services</b>	<b>41,340</b>	<b>(13,396)</b>	<b>27,944</b>	<b>27,944</b>	<b>-</b>
<b>Support Services - School Administration:</b>					
Salaries of Principals/Assistant Principals/Program Directors	364,771	9,100	373,871	373,796	75
Salaries of Secretarial and Clerical Assistants	198,519	(73,544)	124,975	124,770	205
Other Salaries	900	443	1,343	1,047	296
Other Purchased Services	6,513	32,489	39,002	20,450	18,552
Supplies and Materials	1,500		1,500	1,488	12
Other Objects	5,000		5,000		5,000
<b>Total Support Services - School Administration</b>	<b>577,203</b>	<b>(31,512)</b>	<b>545,691</b>	<b>521,551</b>	<b>24,140</b>
<b>Security:</b>					
Salaries	141,128	(24,000)	117,128	115,805	1,323
General Supplies	2,250		2,250	2,118	132
<b>Total Security</b>	<b>143,378</b>	<b>(24,000)</b>	<b>119,378</b>	<b>117,923</b>	<b>1,455</b>
<b>Student Transportation Services:</b>					
Contracted Services - Transportation (Other than Between Home and School) - Vendors	22,638		22,638	8,989	13,649
<b>Total Student Transportation Services</b>	<b>22,638</b>	<b>-</b>	<b>22,638</b>	<b>8,989</b>	<b>13,649</b>
<b>Unallocated Benefits:</b>					
Health Benefits	1,599,931		1,599,931	1,599,931	-
<b>Total Unallocated Benefits</b>	<b>1,599,931</b>	<b>-</b>	<b>1,599,931</b>	<b>1,599,931</b>	<b>-</b>
<b>Total Undistributed Expenditures</b>	<b>3,249,783</b>	<b>48,264</b>	<b>3,298,047</b>	<b>3,220,508</b>	<b>77,539</b>
<b>Total Expenditures - Current Expense</b>	<b>9,473,507</b>	<b>109,850</b>	<b>9,583,357</b>	<b>9,388,626</b>	<b>194,731</b>



Newark Board of Education  
Blended Resource Fund 15  
Schedule of Blended Expenditures  
Budget and Actual  
Year ended June 30, 2020

School: First Avenue

Capital Outlay:

Equipment:

Regular Programs - Instruction:

Grades 6-8

Undistributed Expenditures:

School Administration

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
	\$ 88,140		\$ 88,140	\$ 88,140	
	16,614	\$ (16,614)	88,140	88,140	-
	104,754	(16,614)	9,671,497	9,476,766	\$ 194,731
	9,578,261	93,236	9,658,085	9,496,601	(161,484)
	9,564,849	93,236	9,658,085	9,496,601	(161,484)
			(13,412)	19,835	33,247
	13,412		13,412	13,412	
	\$ -	\$ -	\$ -	\$ 33,247	\$ 33,247

Newark Board of Education  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2020

School: Fourteenth Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
<b>Expense</b>					
<b>Current:</b>					
Instruction - Regular Programs:					
Salaries of Teachers:					
Grades 1-5	\$ 190,856	\$ 30,000	\$ 220,856	\$ 219,444	\$ 1,412
Grades 6-8	101,504	1,600	103,104	103,041	63
Undistributed Instruction:					
General Supplies	26,467		26,467	18,446	8,021
<b>Total Regular Programs</b>	<b>318,827</b>	<b>31,600</b>	<b>350,427</b>	<b>340,931</b>	<b>9,496</b>
Instruction - Special Education:					
Cognitive - Moderate:					
Salaries of Teachers	168,650	(1,700)	166,950	165,686	1,264
Other Salaries of Instruction	7,280	9,000	16,280	15,604	676
General Supplies	6,908		6,908	4,412	2,496
<b>Total Cognitive - Moderate</b>	<b>182,838</b>	<b>7,300</b>	<b>190,138</b>	<b>185,702</b>	<b>4,436</b>
Multiple Disabilities:					
Salaries of Teachers	214,010	38,200	252,210	252,155	55
Other Salaries of Instruction	3,640	24,000	27,640	26,873	767
General Supplies	7,541		7,541	6,906	635
<b>Total Multiple Disabilities</b>	<b>225,191</b>	<b>62,200</b>	<b>287,391</b>	<b>285,934</b>	<b>1,457</b>
Resource Room/Resource Center:					
Salaries of Teachers	60,000		60,000	59,684	316
<b>Total Resource Room/Resource Center</b>	<b>60,000</b>	<b>-</b>	<b>60,000</b>	<b>59,684</b>	<b>316</b>
Autism:					
Salaries of Teachers	430,158	(24,500)	405,658	405,536	122
Other Salaries of Instruction	7,280	7,500	14,780	14,710	70
<b>Total Autism</b>	<b>437,438</b>	<b>(17,000)</b>	<b>420,438</b>	<b>420,246</b>	<b>192</b>
<b>Total Special Education</b>	<b>905,467</b>	<b>52,500</b>	<b>957,967</b>	<b>951,566</b>	<b>6,401</b>
<b>Total Instruction</b>	<b>1,224,294</b>	<b>84,100</b>	<b>1,308,394</b>	<b>1,292,497</b>	<b>15,897</b>
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Specialists	47,183	(15,000)	32,183	31,415	768
Supplies and Materials	2,000		2,000		2,000
<b>Total Attendance and Social Work Services</b>	<b>49,183</b>	<b>(15,000)</b>	<b>34,183</b>	<b>31,415</b>	<b>2,768</b>
Health Services:					
Salaries	102,360	1,700	104,060	104,037	23
Other Salaries	1,640		1,640	1,402	238
Supplies and Materials	2,820		2,820	2,584	236
<b>Total Health Services</b>	<b>106,820</b>	<b>1,700</b>	<b>108,520</b>	<b>108,023</b>	<b>497</b>
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction		53,000	53,000	52,819	181
Salaries of Secretarial and Clerical Assistants	25,112	30,534	55,646	55,608	38
Salaries of Facilitators, Math & Literacy Coaches	173,830	12,500	186,330	186,227	103
Other Objects	3,000		3,000	1,405	1,595
<b>Total Improvement of Instruction Services</b>	<b>201,942</b>	<b>96,034</b>	<b>297,976</b>	<b>296,059</b>	<b>1,917</b>

Newark Board of Education  
Blended Resource Fund 15  
Schedule of Blended Expenditures  
Budget and Actual  
Year ended June 30, 2020

	Original Budget	Transfers	Final Budget	Actual	Final to Actual
<b>School: Fourteenth Avenue</b>					
Instructional Staff Training Services:					
Other Objects	\$ 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	149,275	\$ 58,700	207,975	\$ 207,894	81
Salaries of Secretarial and Clerical Assistants	77,180	(23,434)	53,746	53,691	55
Other Purchased Services	5,728		5,728	5,478	250
Supplies and Materials	6,532		6,532	2,363	4,169
Other Objects	3,192		3,192	2,215	977
Total Support Services - School Administration	241,907	35,266	277,173	271,641	5,532
Security:					
Salaries	88,996	(11,000)	77,996	77,417	579
Total Security	88,996	(11,000)	77,996	77,417	579
Student Transportation Services:					
Contracted Services - Transportation (Other than Between Home and School) - Vendors	4,122		4,122	495	3,627
Total Student Transportation Services	4,122	-	4,122	495	3,627
Unallocated Benefits:					
Health Benefits	324,624		324,624	324,624	-
Total Unallocated Benefits	324,624	-	324,624	324,624	-
Total Undistributed Expenditures	1,027,594	107,000	1,134,594	1,109,674	24,920
Total Expenditures - Current Expense	2,251,888	191,100	2,442,988	2,402,171	40,817
Total Expenditures - School Based	2,251,888	191,100	2,442,988	2,402,171	40,817
Other Financing Sources:					
Transfers In	2,250,790	191,100	2,441,890	2,401,366	(40,524)
Total Other Financing Sources	2,250,790	191,100	2,441,890	2,401,366	(40,524)
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(1,098)		(1,098)	(805)	293
Fund Balances, July 1	1,098		1,098	1,098	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 293	\$ 293

Newark Board of Education  
Blended Resource Fund 15  
Schedule of Blended Expenditures  
Budget and Actual  
Year ended June 30, 2020

School: Franklin Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
<b>Expense</b>					
<b>Current:</b>					
Instruction - Regular Programs:					
Salaries of Teachers:					
Kindergarten	\$ 187,576	\$ (122,743)	\$ 64,833	\$ 63,843	\$ 990
Grades 1-5	1,662,256	(33,757)	1,628,499	1,627,582	917
Grades 6-8	101,788	1,300	103,088	102,920	168
Undistributed Instruction:					
Other Salaries of Instruction	70,400	(34,400)	36,000	35,990	10
General Supplies	86,209	(603)	85,606	71,811	13,795
Other Objects	10,000		10,000	1,740	8,260
<b>Total Regular Programs</b>	<b>2,118,229</b>	<b>(190,203)</b>	<b>1,928,026</b>	<b>1,903,886</b>	<b>24,140</b>
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	269,262	(30,000)	239,262	234,417	4,845
Other Salaries of Instruction	5,460	46,510	51,970	51,773	197
General Supplies	8,073		8,073	5,524	2,549
<b>Total Learning and/or Language Disabilities</b>	<b>282,795</b>	<b>16,510</b>	<b>299,305</b>	<b>291,714</b>	<b>7,591</b>
Resource Room/Resource Center:					
Salaries of Teachers	449,291	20,500	469,791	469,707	84
Other Salaries of Instruction	9,100		9,100	809	8,291
<b>Total Resource Room/Resource Center</b>	<b>458,391</b>	<b>20,500</b>	<b>478,891</b>	<b>470,516</b>	<b>8,375</b>
<b>Total Special Education</b>	<b>741,186</b>	<b>37,010</b>	<b>778,196</b>	<b>762,230</b>	<b>15,966</b>
Bilingual Education:					
Salaries of Teachers	1,210,041	(42,400)	1,167,641	1,164,282	3,359
Other Salaries of Instruction	89,924	15,134	105,058	105,024	34
General Supplies	8,755		8,755	7,411	1,344
<b>Total Bilingual Education</b>	<b>1,308,720</b>	<b>(27,266)</b>	<b>1,281,454</b>	<b>1,276,717</b>	<b>4,737</b>
School Sponsored Co-curricular Activities:					
Salaries	12,158	(9,000)	3,158		3,158
<b>Total School Sponsored Co-curricular Activities</b>	<b>12,158</b>	<b>(9,000)</b>	<b>3,158</b>	<b>-</b>	<b>3,158</b>
Before/After School Programs:					
Salaries of Teachers	26,640	600	27,240	3,115	24,125
Other Salaries for Instruction	10,800	1,100	11,900	11,888	12
<b>Total Before/After School Programs</b>	<b>37,440</b>	<b>1,700</b>	<b>39,140</b>	<b>15,003</b>	<b>24,137</b>
<b>Total Instruction</b>	<b>4,217,733</b>	<b>(187,759)</b>	<b>4,029,974</b>	<b>3,957,836</b>	<b>72,138</b>
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	130,137		130,137	129,635	502
Salaries of Family Liaisons/Comm Parent Inv. Specialists	46,586	(10,000)	36,586	35,028	1,558
<b>Total Attendance and Social Work Services</b>	<b>176,723</b>	<b>(10,000)</b>	<b>166,723</b>	<b>164,663</b>	<b>2,060</b>

Newark Board of Education  
Blended Resource Fund 15  
Schedule of Blended Expenditures  
Budget and Actual  
Year ended June 30, 2020

School: Franklin Avenue

	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Health Services:	\$ 97,919	\$ 1,000	\$ 98,919	\$ 98,786	\$ 133
Salaries	1,295	47	1,342	1,342	
Other Salaries	4,000		4,000	2,116	1,884
Supplies and Materials					
Total Health Services	103,214	1,047	104,261	102,244	2,017
Guidance:	3,000		3,000	3,000	
Supplies and Materials	3,000		3,000	3,000	
Total Guidance					
Improvement of Instruction Services:	106,356	1,500	107,856	107,703	153
Salaries of Supervisors of Instruction	27,850	28,992	56,842	56,770	72
Salaries of Secretarial and Clerical Assistants	159,707	8,500	168,207	168,153	54
Salaries of Facilitators, Math & Literacy Coaches					
Total Improvement of Instruction Services	293,913	38,992	332,905	332,626	279
Educational Media/Library Services:	4,000		4,000		4,000
Supplies and Materials	4,000		4,000		4,000
Total Educational Media/Library Services					
Support Services -- School Administration:	249,936	(4,000)	245,936	244,822	1,114
Salaries of Principals/Assistant Principals/Program Directors	85,634	(28,892)	56,742	55,268	1,474
Salaries of Secretarial and Clerical Assistants	840	556	1,396	1,396	
Other Salaries	31,580		31,580	8,122	23,458
Other Purchased Services	12,800		12,800	7,048	5,752
Supplies and Materials	5,920		5,920	2,330	3,590
Other Objects					
Total Support Services -- School Administration	386,710	(32,336)	354,374	318,986	35,388
Security:	87,464	9,000	96,464	95,636	828
Salaries	2,000		2,000	1,440	560
General Supplies	89,464	9,000	98,464	97,076	1,388
Total Security					
Student Transportation Services:					
Contracted Services --Transportation (Other than Between Home and School) -- Vendors	20,000		20,000	3,282	16,718
Total Student Transportation Services	20,000		20,000	3,282	16,718
Unallocated Benefits:	950,684		950,684	950,684	
Health Benefits	950,684		950,684	950,684	
Total Unallocated Benefits	2,027,708	6,703	2,034,411	1,972,561	61,850
Total Undistributed Expenditures	6,245,441	(181,056)	6,064,385	5,930,397	133,988
Total Expenditures - Current Expense					
Capital Outlay:					
Equipment:					
Regular Programs - Instruction:	10,200		10,200		10,200
Grades 1-5	10,200		10,200		10,200
Total Equipment	6,255,641	(181,056)	6,074,585	5,930,397	144,188
Total Expenditures - School Based					

Newark Board of Education  
Blended Resource Fund 15  
Schedule of Blended Expenditures  
Budget and Actual  
Year ended June 30, 2020

**School: Franklin Avenue**

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
\$	6,242,908	\$ (181,056)	\$ 6,061,852	\$ 5,929,164	\$ (132,688)
	6,242,908	(181,056)	6,061,852	5,929,164	(132,688)
	(12,733)		(12,733)	(1,233)	11,500
	12,733		12,733	12,733	
\$	-	\$ -	\$ -	\$ 11,500	\$ 11,500

Newark Board of Education  
Blended Resource Fund 15  
Schedule of Blended Expenditures  
Budget and Actual  
Year ended June 30, 2020

School: George Washington Carver

Expense  
Current:

Instruction - Regular Programs:

	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Salaries of Teachers:	\$ 149,190	\$ 4,900	\$ 154,090	\$ 153,293	\$ 797
Kindergarten	907,198	111,030	1,018,228	1,017,819	409
Grades 1- 5	1,021,145	(62,900)	958,245	955,471	2,774
Grades 6-8					
Undistributed Instruction:	70,947	600	71,547	71,522	25
Other Salaries of Instruction	69,454		69,454	49,024	20,430
General Supplies	2,860		2,860		2,860
Textbooks	6,364		6,364	1,111	5,253
Other Objects					
<b>Total Regular Programs</b>	<b>2,227,158</b>	<b>53,630</b>	<b>2,280,788</b>	<b>2,248,240</b>	<b>32,548</b>

Instruction - Special Education:

Learning and/or Language Disabilities:			343,696	343,628	68
Salaries of Teachers	300,496	43,200	9,100	5,779	3,321
Other Salaries of Instruction	9,100		10,249	175	10,074
General Supplies	25,049	(14,800)			
<b>Total Learning and/or Language Disabilities</b>	<b>334,645</b>	<b>28,400</b>	<b>363,045</b>	<b>349,582</b>	<b>13,463</b>

Resource Room/Resource Center:

Salaries of Teachers	207,422	50,470	257,892	241,442	16,450
Other Salaries of Instruction	5,460		5,460	2,354	3,106
General Supplies	212,882	50,470	263,352	243,796	19,556
<b>Total Resource Room/Resource Center</b>	<b>547,527</b>	<b>78,870</b>	<b>626,397</b>	<b>593,378</b>	<b>33,019</b>

Total Special Education

School Sponsored Co-curricular Activities:

Salaries	12,999	10,500	23,499	21,800	1,699
<b>Total School Sponsored Co-curricular Activities</b>	<b>12,999</b>	<b>10,500</b>	<b>23,499</b>	<b>21,800</b>	<b>1,699</b>

School Sponsored Athletics:

Salaries	9,541	4,300	13,841		13,841
Supplies and Materials	6,000		6,000	6,000	
<b>Total School Sponsored Athletics</b>	<b>15,541</b>	<b>4,300</b>	<b>19,841</b>	<b>6,000</b>	<b>13,841</b>

Before/After School Programs:

Salaries of Teachers	5,180		5,180	1,476	3,704
Other Salaries for Instruction	3,450		3,450		3,450
General Supplies	8,630		8,630	1,476	7,154
<b>Total Before/After School Programs</b>	<b>2,811,855</b>	<b>147,300</b>	<b>2,959,155</b>	<b>2,870,894</b>	<b>88,261</b>

Total Instruction

Undistributed Expenditures:

Attendance and Social Work Services:

Salaries	65,484	1,200	66,684	66,549	135
Salaries of Family Liaisons/Comm Parent Inv. Specialists	55,648	3,800	59,448	59,439	9
<b>Total Attendance and Social Work Services</b>	<b>121,132</b>	<b>5,000</b>	<b>126,132</b>	<b>125,988</b>	<b>144</b>

Health Services:

Salaries	51,999	(43,100)	8,899	708	8,191
Other Salaries	1,640		1,640		1,640
Supplies and Materials	1,000		1,000	705	295
<b>Total Health Services</b>	<b>54,639</b>	<b>(43,100)</b>	<b>11,539</b>	<b>1,413</b>	<b>10,126</b>

Newark Board of Education  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2020

School: George Washington Carver	Original Budget	Transfers	Final Budget	Actual	Final to Actual
<b>Guidance:</b>					
Salaries of Other Professional Staff	\$ 74,266	\$ 27,000	\$ 101,266	\$ 100,764	\$ 502
<b>Total Guidance</b>	<b>74,266</b>	<b>27,000</b>	<b>101,266</b>	<b>100,764</b>	<b>502</b>
<b>Improvement of Instruction Services:</b>					
Salaries of Supervisors of Instruction	157,370	5,000	162,370	162,214	156
Salaries of Secretarial and Clerical Assistants		52,503	52,503	52,061	442
Salaries of Facilitators, Math & Literacy Coaches	158,759	8,000	166,759	166,686	73
<b>Total Improvement of Instruction Services</b>	<b>316,129</b>	<b>65,503</b>	<b>381,632</b>	<b>380,961</b>	<b>671</b>
<b>Instructional Staff Training Services:</b>					
Purchased Professional – Education Services	12,080		12,080	1,110	10,970
<b>Total Instructional Staff Training Services</b>	<b>12,080</b>	<b>-</b>	<b>12,080</b>	<b>1,110</b>	<b>10,970</b>
<b>Support Services – School Administration:</b>					
Salaries of Principals/Assistant Principals/Program Directors	289,561	9,000	298,561	298,145	416
Salaries of Secretarial and Clerical Assistants	61,005	(10,503)	50,502	49,672	830
Other Salaries	1,500	3,900	5,400	5,294	106
Other Purchased Services	18,954		18,954	9,124	9,830
Supplies and Materials	6,000		6,000	587	5,413
Other Objects	3,800		3,800	2,953	847
<b>Total Support Services – School Administration</b>	<b>380,820</b>	<b>2,397</b>	<b>383,217</b>	<b>365,775</b>	<b>17,442</b>
<b>Security:</b>					
Salaries	53,446	1,500	54,946	54,881	65
<b>Total Security</b>	<b>53,446</b>	<b>1,500</b>	<b>54,946</b>	<b>54,881</b>	<b>65</b>
<b>Student Transportation Services:</b>					
Contracted Services – Transportation (Other than Between Home and School) – Vendors	12,783		12,783	5,410	7,373
<b>Total Student Transportation Services</b>	<b>12,783</b>	<b>-</b>	<b>12,783</b>	<b>5,410</b>	<b>7,373</b>
<b>Unallocated Benefits:</b>					
Health Benefits	749,726		749,726	749,726	-
<b>Total Unallocated Benefits</b>	<b>749,726</b>	<b>-</b>	<b>749,726</b>	<b>749,726</b>	<b>-</b>
<b>Total Undistributed Expenditures</b>	<b>1,775,021</b>	<b>58,300</b>	<b>1,833,321</b>	<b>1,786,028</b>	<b>47,293</b>
<b>Total Expenditures - Current Expense</b>	<b>4,586,876</b>	<b>205,600</b>	<b>4,792,476</b>	<b>4,656,922</b>	<b>135,554</b>
<b>Total Expenditures - School Based</b>	<b>4,586,876</b>	<b>205,600</b>	<b>4,792,476</b>	<b>4,656,922</b>	<b>135,554</b>
<b>Other Financing Sources:</b>					
Transfers In	4,577,996	205,600	4,783,596	4,653,562	(130,034)
<b>Total Other Financing Sources</b>	<b>4,577,996</b>	<b>205,600</b>	<b>4,783,596</b>	<b>4,653,562</b>	<b>(130,034)</b>
<b>Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)</b>	<b>(8,880)</b>		<b>(8,880)</b>	<b>(3,360)</b>	<b>5,520</b>
<b>Fund Balances, July 1</b>	<b>8,880</b>		<b>8,880</b>	<b>8,880</b>	
<b>Fund Balances, June 30</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,520</b>	<b>\$ 5,520</b>



Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2020

School: Harriet Tubman	Original Budget	Transfers	Final Budget	Actual	Final to Actual
<b>Expense</b>					
<b>Current:</b>					
Instruction - Regular Programs:					
Salaries of Teachers:					
Kindergarten	\$ 158,574	\$ (36,000)	\$ 122,574	\$ 119,910	\$ 2,664
Grades 1- 5	1,165,703	67,700	1,233,403	1,233,312	91
Grades 6-8	415,761	(100,000)	315,761	301,601	14,160
Undistributed Instruction:					
Other Salaries of Instruction	71,600		71,600	70,316	1,284
Purchased Technical Services	27,105		27,105	26,532	573
General Supplies	172,961	(1,021)	171,940	104,412	67,528
Other Objects	15,108		15,108	4,695	10,413
<b>Total Regular Programs</b>	<b>2,026,812</b>	<b>(69,321)</b>	<b>1,957,491</b>	<b>1,860,778</b>	<b>96,713</b>
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	325,415	13,800	339,215	339,206	9
Other Salaries of Instruction	5,460		5,460	740	4,720
General Supplies	69,592	(9,322)	60,270	3,842	56,428
<b>Total Learning and/or Language Disabilities</b>	<b>400,467</b>	<b>4,478</b>	<b>404,945</b>	<b>343,788</b>	<b>61,157</b>
Resource Room/Resource Center:					
Salaries of Teachers	138,442	15,700	154,142	153,990	152
Other Salaries of Instruction	1,820		1,820		1,820
<b>Total Resource Room/Resource Center</b>	<b>140,262</b>	<b>15,700</b>	<b>155,962</b>	<b>153,990</b>	<b>1,972</b>
<b>Total Special Education</b>	<b>540,729</b>	<b>20,178</b>	<b>560,907</b>	<b>497,778</b>	<b>63,129</b>
School Sponsored Co-curricular Activities:					
Salaries	4,636		4,636	1,244	3,392
<b>Total School Sponsored Co-curricular Activities</b>	<b>4,636</b>	<b>-</b>	<b>4,636</b>	<b>1,244</b>	<b>3,392</b>
School Sponsored Athletics:					
Salaries	13,585	(5,000)	8,585		8,585
<b>Total School Sponsored Athletics</b>	<b>13,585</b>	<b>(5,000)</b>	<b>8,585</b>	<b>-</b>	<b>8,585</b>
<b>Total Instruction</b>	<b>2,585,762</b>	<b>(54,143)</b>	<b>2,531,619</b>	<b>2,359,800</b>	<b>171,819</b>
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	64,357	600	64,957	64,887	70
Salaries of Family Liaisons/Comm Parent Inv. Specialists	89,661	(44,900)	44,761	38,591	6,170
<b>Total Attendance and Social Work Services</b>	<b>154,018</b>	<b>(44,300)</b>	<b>109,718</b>	<b>103,478</b>	<b>6,240</b>
Health Services:					
Salaries	99,710	1,000	100,710	100,564	146
Other Salaries	1,640	(1,600)	40		40
Supplies and Materials	1,500		1,500	1,110	390
<b>Total Health Services</b>	<b>102,850</b>	<b>(600)</b>	<b>102,250</b>	<b>101,674</b>	<b>576</b>
Improvement of Instruction Services:					
Salaries of Secretarial and Clerical Assistants		57,913	57,913	49,137	8,776
Salaries of Facilitators, Math & Literacy Coaches	178,104		178,104	175,955	2,149
<b>Total Improvement of Instruction Services</b>	<b>178,104</b>	<b>57,913</b>	<b>236,017</b>	<b>225,092</b>	<b>10,925</b>

Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2020

School: Harriet Tubman	Original Budget	Transfers	Final Budget	Actual	Final to Actual
<b>Instructional Staff Training Services:</b>					
Purchased Professional – Education Services	\$ 24,900		\$ 24,900		\$ 24,900
<b>Total Instructional Staff Training Services</b>	<b>24,900</b>	<b>-</b>	<b>24,900</b>	<b>-</b>	<b>24,900</b>
<b>Support Services – School Administration:</b>					
Salaries of Principals/Assistant Principals/Program Directors	142,037	\$ (7,500)	134,537	\$ 130,204	4,333
Salaries of Secretarial and Clerical Assistants	44,075	13,837	57,912	48,211	9,701
Other Salaries	71,750	(71,750)			
Other Purchased Services	8,885	5,343	14,228	11,487	2,741
Supplies and Materials	7,200		7,200		7,200
Other Objects	3,420		3,420	1,507	1,913
<b>Total Support Services – School Administration</b>	<b>277,367</b>	<b>(60,070)</b>	<b>217,297</b>	<b>191,409</b>	<b>25,888</b>
<b>Security:</b>					
Salaries	135,710	1,200	136,910	136,829	81
<b>Total Security</b>	<b>135,710</b>	<b>1,200</b>	<b>136,910</b>	<b>136,829</b>	<b>81</b>
<b>Student Transportation Services:</b>					
Contracted Services – Transportation (Other than Between Home and School) – Vendors	12,142	5,000	17,142	6,310	10,832
<b>Total Student Transportation Services</b>	<b>12,142</b>	<b>5,000</b>	<b>17,142</b>	<b>6,310</b>	<b>10,832</b>
<b>Unallocated Benefits:</b>					
Health Benefits	626,060		626,060	626,060	
<b>Total Unallocated Benefits</b>	<b>626,060</b>	<b>-</b>	<b>626,060</b>	<b>626,060</b>	<b>-</b>
<b>Total Undistributed Expenditures</b>	<b>1,511,151</b>	<b>(40,857)</b>	<b>1,470,294</b>	<b>1,390,852</b>	<b>79,442</b>
<b>Total Expenditures - Current Expense</b>	<b>4,096,913</b>	<b>(95,000)</b>	<b>4,001,913</b>	<b>3,750,652</b>	<b>251,261</b>
<b>Total Expenditures - School Based</b>	<b>4,096,913</b>	<b>(95,000)</b>	<b>4,001,913</b>	<b>3,750,652</b>	<b>251,261</b>
<b>Other Financing Sources:</b>					
Transfers In	4,052,743	(95,000)	3,957,743	3,714,195	(243,548)
<b>Total Other Financing Sources</b>	<b>4,052,743</b>	<b>(95,000)</b>	<b>3,957,743</b>	<b>3,714,195</b>	<b>(243,548)</b>
<b>Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)</b>	<b>(44,170)</b>		<b>(44,170)</b>	<b>(36,457)</b>	<b>7,713</b>
<b>Fund Balances, July 1</b>	<b>44,170</b>		<b>44,170</b>	<b>44,170</b>	
<b>Fund Balances, June 30</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,713</b>	<b>\$ 7,713</b>

Newark Board of Education  
Blended Resource Fund 15Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2020

School: Hawkins Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
<b>Expense</b>					
<b>Current:</b>					
Instruction - Regular Programs:					
Salaries of Teachers:					
Kindergarten	\$ 117,441	\$ 500	\$ 117,941	\$ 115,683	\$ 2,258
Grades 1-5	1,438,357	(9,500)	1,428,857	1,415,263	13,594
Grades 6-8	716,997	55,300	772,297	772,237	60
Undistributed Instruction:					
Other Salaries of Instruction	70,947	600	71,547	71,540	7
Other Purchased Services	2,500		2,500		2,500
General Supplies	53,228	20,100	73,328	69,976	3,352
Other Objects	16,095		16,095	1,700	14,395
Total Regular Programs	2,415,565	67,000	2,482,565	2,446,399	36,166
Instruction - Special Education:					
Resource Room/Resource Center:					
Salaries of Teachers	426,521	(77,000)	349,521	347,576	1,945
Other Salaries of Instruction	10,920		10,920	9,661	1,259
General Supplies	1,066		1,066		1,066
Total Resource Room/Resource Center	438,507	(77,000)	361,507	357,237	4,270
Total Special Education	438,507	(77,000)	361,507	357,237	4,270
Bilingual Education:					
Salaries of Teachers	638,892	(6,100)	632,792	632,761	31
Other Salaries of Instruction	50,980	(7,179)	43,801	42,875	926
General Supplies	1,839		1,839		1,839
Total Bilingual Education	691,711	(13,279)	678,432	675,636	2,796
School Sponsored Co-curricular Activities:					
Salaries	16,688	6,000	22,688	21,800	888
Total School Sponsored Co-curricular Activities	16,688	6,000	22,688	21,800	888
School Sponsored Athletics:					
Salaries	9,541	7,500	17,041	17,000	41
Total School Sponsored Athletics	9,541	7,500	17,041	17,000	41
Other Supplemental/At-Risk Programs - Instruction:					
Purchased Professional & Technical Services	20,100	(20,100)	-	-	-
Total Other Supplemental/At-Risk Programs - Instruction	20,100	(20,100)	-	-	-
Total Instruction	3,592,112	(29,879)	3,562,233	3,518,072	44,161
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	54,325	600	54,925	54,913	12
Salaries of Family Liaisons/Comm Parent Inv. Specialists	39,723	(1,000)	38,723	36,932	1,791
Total Attendance and Social Work Services	94,048	(400)	93,648	91,845	1,803
Health Services:					
Salaries	101,788	(1,000)	100,788	99,646	1,142
Other Salaries	1,785		1,785	1,394	391
Supplies and Materials	1,251		1,251	344	907
Total Health Services	104,824	(1,000)	103,824	101,384	2,440

Newark Board of Education  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2020

School: Hawkins Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Guidance:					
Salaries of Other Professional Staff	\$ 99,710	\$ 1,100	\$ 100,810	\$ 100,764	\$ 46
Supplies and Materials	500		500		500
Total Guidance	100,210	1,100	101,310	100,764	546
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	124,394	(2,500)	121,894	120,651	1,243
Salaries of Secretarial and Clerical Assistants	27,132	29,285	56,417	56,410	7
Salaries of Facilitators, Math & Literacy Coaches	186,997	7,700	194,697	194,654	43
Total Improvement of Instruction Services	338,523	34,485	373,008	371,715	1,293
Educational Media/Library Services:					
Salaries of Other Professional Staff	104,154		104,154	103,349	805
Other Objects	2,000		2,000		2,000
Total Educational Media/Library Services	106,154	-	106,154	103,349	2,805
Support Services - School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	262,280	20,100	282,380	282,299	81
Salaries of Secretarial and Clerical Assistants	76,702	(24,185)	52,517	52,444	73
Other Salaries	960	7,400	8,360	8,324	36
Other Purchased Services	14,021		14,021	4,468	9,553
Supplies and Materials	3,300		3,300		3,300
Other Objects	3,290		3,290	798	2,492
Total Support Services - School Administration	360,553	3,315	363,868	348,333	15,535
Security:					
Salaries	93,525		93,525	93,170	355
General Supplies	600		600		600
Total Security	94,125	-	94,125	93,170	955
Student Transportation Services:					
Contracted Services -Transportation (Other than Between Home and School) - Vendors	11,800		11,800	1,901	9,899
Total Student Transportation Services	11,800	-	11,800	1,901	9,899
Unallocated Benefits:					
Health Benefits	1,051,163		1,051,163	1,051,163	-
Total Unallocated Benefits	1,051,163	-	1,051,163	1,051,163	-
Total Undistributed Expenditures	2,261,400	37,500	2,298,900	2,263,624	35,276
Total Expenditures - Current Expense	5,853,512	7,621	5,861,133	5,781,696	79,437
Total Expenditures - School Based	5,853,512	7,621	5,861,133	5,781,696	79,437
Other Financing Sources:					
Transfers In	5,845,631	7,621	5,853,252	5,780,666	(72,586)
Total Other Financing Sources	5,845,631	7,621	5,853,252	5,780,666	(72,586)
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(7,881)		(7,881)	(1,030)	6,851
Fund Balances, July 1	7,881		7,881	7,881	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 6,851	\$ 6,851

Newark Board of Education  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2020

School: Hawthorne Avenue

Expense

Current:

Instruction - Regular Programs:

	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Salaries of Teachers:	\$ 160,009	\$ 29,000	\$ 189,009	\$ 187,890	\$ 1,119
Kindergarten	1,197,394	48,600	1,245,994	1,242,943	3,051
Grades 1-5	761,229	(32,600)	728,629	726,106	2,523
Grades 6-8					
Undistributed Instruction:	71,292	500	71,792	71,646	146
Other Salaries of Instruction	26,912		26,912	18,864	8,048
General Supplies	5,000		5,000		5,000
Other Objects					
<b>Total Regular Programs</b>	<b>2,221,836</b>	<b>45,500</b>	<b>2,267,336</b>	<b>2,247,449</b>	<b>19,887</b>

Instruction - Special Education:

Learning and/or Language Disabilities:					
Salaries of Teachers	441,182	(47,000)	394,182	389,298	4,884
Other Salaries of Instruction	45,611	700	46,311	46,081	230
<b>Total Learning and/or Language Disabilities</b>	<b>486,793</b>	<b>(46,300)</b>	<b>440,493</b>	<b>435,379</b>	<b>5,114</b>

Behavioral Disabilities:

Salaries of Teachers	57,772		57,772	54,488	3,284
Other Salaries of Instruction	1,820	6,200	8,020	7,982	38
<b>Total Behavioral Disabilities</b>	<b>59,592</b>	<b>6,200</b>	<b>65,792</b>	<b>62,470</b>	<b>3,322</b>

Resource Room/Resource Center:

Salaries of Teachers	168,023	(91,700)	76,323	67,575	8,748
Other Salaries of Instruction	1,820		1,820		1,820
<b>Total Resource Room/Resource Center</b>	<b>169,843</b>	<b>(91,700)</b>	<b>78,143</b>	<b>67,575</b>	<b>10,568</b>
<b>Total Special Education</b>	<b>716,228</b>	<b>(131,800)</b>	<b>584,428</b>	<b>565,424</b>	<b>19,004</b>

School Sponsored Co-curricular Activities:

Salaries	11,336	2,000	13,336	13,300	36
<b>Total School Sponsored Co-curricular Activities</b>	<b>11,336</b>	<b>2,000</b>	<b>13,336</b>	<b>13,300</b>	<b>36</b>

School Sponsored Athletics:

Salaries	9,541	(5,000)	4,541		4,541
<b>Total School Sponsored Athletics</b>	<b>9,541</b>	<b>(5,000)</b>	<b>4,541</b>		<b>4,541</b>

Before/After School Programs:

Salaries of Teachers	6,030	300	6,330	3,929	2,401
Other Salaries for Instruction	9,000	(5,000)	4,000		4,000
<b>Total Before/After School Programs</b>	<b>15,030</b>	<b>(4,700)</b>	<b>10,330</b>	<b>3,929</b>	<b>6,401</b>
<b>Total Instruction</b>	<b>2,973,971</b>	<b>(94,000)</b>	<b>2,879,971</b>	<b>2,830,102</b>	<b>49,869</b>

Undistributed Expenditures:

Attendance and Social Work Services:					
Salaries	102,360		102,360	101,375	985
Salaries of Family Liaisons/Comm Parent Inv. Specialists	38,838		38,838	35,415	3,423
<b>Total Attendance and Social Work Services</b>	<b>141,198</b>		<b>141,198</b>	<b>136,790</b>	<b>4,408</b>

Health Services:

Salaries	97,635	1,000	98,635	98,500	135
Other Salaries	1,640		1,640	1,338	302
<b>Total Health Services</b>	<b>99,275</b>	<b>1,000</b>	<b>100,275</b>	<b>99,838</b>	<b>437</b>

Guidance:

Salaries of Other Professional Staff	102,360		102,360	101,375	985
Other Salaries	2,000	(1,200)	800		800
<b>Total Guidance</b>	<b>104,360</b>	<b>(1,200)</b>	<b>103,160</b>	<b>101,375</b>	<b>1,785</b>

Newark Board of Education  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2020

School: Hawthorne Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
<b>Improvement of Instruction Services:</b>					
Salaries of Supervisors of Instruction	\$ 68,249	\$ 300	\$ 68,549	\$ 68,538	\$ 11
Salaries of Secretarial and Clerical Assistants	54,982		54,982	53,665	1,317
Salaries of Facilitators, Math & Literacy Coaches	178,381	8,900	187,281	187,175	106
<b>Total Improvement of Instruction Services</b>	<b>301,612</b>	<b>9,200</b>	<b>310,812</b>	<b>309,378</b>	<b>1,434</b>
<b>Support Services – School Administration:</b>					
Salaries of Principals/Assistant Principals/Program Directors	194,745	6,000	200,745	200,712	33
Salaries of Secretarial and Clerical Assistants	54,982	200	55,182	55,106	76
Other Salaries	2,571	5,400	7,971	7,936	35
Other Purchased Services	7,008		7,008	2,002	5,006
Supplies and Materials	1,743		1,743		1,743
Other Objects	3,650		3,650	1,707	1,943
<b>Total Support Services – School Administration</b>	<b>264,699</b>	<b>11,600</b>	<b>276,299</b>	<b>267,463</b>	<b>8,836</b>
<b>Security:</b>					
Salaries	93,526		93,526	90,619	2,907
<b>Total Security</b>	<b>93,526</b>	<b>-</b>	<b>93,526</b>	<b>90,619</b>	<b>2,907</b>
<b>Student Transportation Services:</b>					
Contracted Services --Transportation (Other than Between Home and School) – Vendors	10,450		10,450	2,817	7,633
<b>Total Student Transportation Services</b>	<b>10,450</b>	<b>-</b>	<b>10,450</b>	<b>2,817</b>	<b>7,633</b>
<b>Unallocated Benefits:</b>					
Health Benefits	695,622		695,622	695,622	
<b>Total Unallocated Benefits</b>	<b>695,622</b>	<b>-</b>	<b>695,622</b>	<b>695,622</b>	<b>-</b>
<b>Total Undistributed Expenditures</b>	<b>1,710,742</b>	<b>20,600</b>	<b>1,731,342</b>	<b>1,703,902</b>	<b>27,440</b>
<b>Total Expenditures - Current Expense</b>	<b>4,684,713</b>	<b>(73,400)</b>	<b>4,611,313</b>	<b>4,534,004</b>	<b>77,309</b>
<b>Total Expenditures - School Based</b>	<b>4,684,713</b>	<b>(73,400)</b>	<b>4,611,313</b>	<b>4,534,004</b>	<b>77,309</b>
<b>Other Financing Sources:</b>					
Transfers In	4,681,131	(73,400)	4,607,731	4,532,231	(75,500)
<b>Total Other Financing Sources</b>	<b>4,681,131</b>	<b>(73,400)</b>	<b>4,607,731</b>	<b>4,532,231</b>	<b>(75,500)</b>
<b>Excess (Deficiency) of Other Financing Sources</b>					
Over (Under) Expenditures and Other Financing (Uses)	(3,582)		(3,582)	(1,773)	1,809
<b>Fund Balances, July 1</b>	<b>3,582</b>		<b>3,582</b>	<b>3,582</b>	
<b>Fund Balances, June 30</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,809</b>	<b>\$ 1,809</b>

Newark Board of Education  
Blended Resource Fund 15  
Schedule of Blended Expenditures  
Budget and Actual  
Year ended June 30, 2020

School: American History High

Expense  
Current:

Instruction - Regular Programs:

	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Salaries of Teachers:	\$ 64,816	\$ 5,000	\$ 69,816	\$ 66,240	\$ 3,576
Grades 6-8	2,275,218	22,000	2,297,218	2,284,132	13,086
Grades 9-12					
Undistributed Instruction:	165		165		165
Other Purchased Services	61,639	(740)	60,899	48,864	12,035
General Supplies	13,210		13,210	3,797	9,413
Other Objects					
<b>Total Regular Programs</b>	<b>2,415,048</b>	<b>26,260</b>	<b>2,441,308</b>	<b>2,403,033</b>	<b>38,275</b>

Instruction - Special Education:

Resource Room/Resource Center:					
Salaries of Teachers	156,184	6,600	162,784	162,727	57
Other Salaries of Instruction	5,140		5,140		5,140
General Supplies	10,000		10,000	7,394	2,606
Other Objects	6,250		6,250		6,250
<b>Total Resource Room/Resource Center</b>	<b>177,574</b>	<b>6,600</b>	<b>184,174</b>	<b>170,121</b>	<b>14,053</b>

Autism:

Salaries of Teachers	568,125	(57,500)	510,625	510,385	240
Other Salaries of Instruction	257,251	17,000	274,251	262,775	11,476
<b>Total Autism</b>	<b>825,376</b>	<b>(40,500)</b>	<b>784,876</b>	<b>773,160</b>	<b>11,716</b>
<b>Total Special Education</b>	<b>1,002,950</b>	<b>(33,900)</b>	<b>969,050</b>	<b>943,281</b>	<b>25,769</b>

School Sponsored Co-curricular Activities:

Salaries	54,274	(30,000)	24,274	19,817	4,457
<b>Total School Sponsored Co-curricular Activities</b>	<b>54,274</b>	<b>(30,000)</b>	<b>24,274</b>	<b>19,817</b>	<b>4,457</b>

School Sponsored Athletics:

Salaries	71,425	7,000	78,425	78,250	175
Supplies and Materials	19,408		19,408	4,702	14,706
Other Objects	6,425		6,425	2,680	3,745
<b>Total School Sponsored Athletics</b>	<b>97,258</b>	<b>7,000</b>	<b>104,258</b>	<b>85,632</b>	<b>18,626</b>

Before/After School Programs:

Salaries of Teachers	42,920	(29,000)	13,920	12,481	1,439
<b>Total Before/After School Programs</b>	<b>42,920</b>	<b>(29,000)</b>	<b>13,920</b>	<b>12,481</b>	<b>1,439</b>
<b>Total Instruction</b>	<b>3,612,450</b>	<b>(59,640)</b>	<b>3,552,810</b>	<b>3,464,244</b>	<b>88,566</b>

Undistributed Expenditures:

Attendance and Social Work Services:

Salaries	101,283		101,283	100,414	869
Salaries of Family Liaisons/Comm Parent Inv. Specialists	42,655	(5,000)	37,655	24,804	12,851
<b>Total Attendance and Social Work Services</b>	<b>143,938</b>	<b>(5,000)</b>	<b>138,938</b>	<b>125,218</b>	<b>13,720</b>

Health Services:

Salaries	99,710	1,500	101,210	101,182	28
Supplies and Materials	1,010		1,010		1,010
<b>Total Health Services</b>	<b>100,720</b>	<b>1,500</b>	<b>102,220</b>	<b>101,182</b>	<b>1,038</b>

Newark Board of Education  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2020

School: American History High	Original Budget	Transfers	Final Budget	Actual	Final to Actual
<b>Guidance:</b>					
Salaries of Other Professional Staff	\$ 202,644	\$ 50	\$ 202,694	\$ 202,692	\$ 2
Other Salaries	7,400	(1,300)	6,100	6,080	20
<b>Total Guidance</b>	<b>210,044</b>	<b>(1,250)</b>	<b>208,794</b>	<b>208,772</b>	<b>22</b>
<b>Improvement of Instruction Services:</b>					
Salaries of Supervisors of Instruction	231,271	(97,327)	133,944	133,088	856
Salaries of Other Professional Staff		234,900	234,900	234,846	54
Salaries of Secretarial and Clerical Assistants	54,935	200	55,135	55,089	46
<b>Total Improvement of Instruction Services</b>	<b>286,206</b>	<b>137,773</b>	<b>423,979</b>	<b>423,023</b>	<b>956</b>
<b>Instructional Staff Training Services:</b>					
Other Objects	1,400		1,400		1,400
<b>Total Instructional Staff Training Services</b>	<b>1,400</b>	<b>-</b>	<b>1,400</b>	<b>-</b>	<b>1,400</b>
<b>Support Services – School Administration:</b>					
Salaries of Principals/Assistant Principals/Program Directors	380,546	(38,327)	342,219	341,664	555
Salaries of Other Professional Staff		36,455	36,455	35,380	1,075
Salaries of Secretarial and Clerical Assistants	54,935	1,000	55,935	55,737	198
Other Salaries	643	5,000	5,643	2,575	3,068
Other Purchased Services	26,062		26,062	10,295	15,767
Supplies and Materials	13,697		13,697	3,437	10,260
Other Objects	38,513		38,513	4,257	34,256
<b>Total Support Services – School Administration</b>	<b>514,396</b>	<b>4,128</b>	<b>518,524</b>	<b>453,345</b>	<b>65,179</b>
<b>Security:</b>					
Salaries	98,339	1,000	99,339	99,119	220
General Supplies	700		700	210	490
<b>Total Security</b>	<b>99,039</b>	<b>1,000</b>	<b>100,039</b>	<b>99,329</b>	<b>710</b>
<b>Student Transportation Services:</b>					
Contracted Services --Transportation (Other than Between Home and School) – Vendors	26,494		26,494	7,768	18,726
<b>Total Student Transportation Services</b>	<b>26,494</b>	<b>-</b>	<b>26,494</b>	<b>7,768</b>	<b>18,726</b>
<b>Unallocated Benefits:</b>					
Health Benefits	942,955		942,955	942,955	
<b>Total Unallocated Benefits</b>	<b>942,955</b>	<b>-</b>	<b>942,955</b>	<b>942,955</b>	<b>-</b>
<b>Total Undistributed Expenditures</b>	<b>2,325,192</b>	<b>138,151</b>	<b>2,463,343</b>	<b>2,361,592</b>	<b>101,751</b>
<b>Total Expenditures – Current Expense</b>	<b>5,937,642</b>	<b>78,511</b>	<b>6,016,153</b>	<b>5,825,836</b>	<b>190,317</b>
<b>Capital Outlay:</b>					
<b>Equipment:</b>					
Regular Programs - Instruction:					
Grades 9-12	15,800		15,800	11,280	4,520
<b>Total Equipment</b>	<b>15,800</b>	<b>-</b>	<b>15,800</b>	<b>11,280</b>	<b>4,520</b>
<b>Total Expenditures – School Based</b>	<b>5,953,442</b>	<b>78,511</b>	<b>6,031,953</b>	<b>5,837,116</b>	<b>194,837</b>



Newark Board of Education  
Blended Resource Fund 15  
Schedule of Blended Expenditures  
Budget and Actual  
Year ended June 30, 2020

School: American History High

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
\$	5,936,547	\$ 78,511	\$ 6,015,058	\$ 5,828,393	\$ (186,665)
	5,936,547	78,511	6,015,058	5,828,393	(186,665)
	(16,895)		(16,895)	(8,723)	8,172
	16,895		16,895	16,895	
\$	-	\$ -	\$ -	\$ 8,172	\$ 8,172

Newark Board of Education  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2020

School: Ivy Hill	Original Budget	Transfers	Final Budget	Actual	Final to Actual
<b>Expense</b>					
<b>Current:</b>					
<b>Instruction - Regular Programs:</b>					
<b>Salaries of Teachers:</b>	\$ 152,111	\$ (7,800)	\$ 144,311	\$ 143,834	\$ 477
Kindergarten	988,911	20,000	1,008,911	995,747	13,164
Grades 1- 5	920,636	127,300	1,047,936	1,047,705	231
Grades 6-8					
<b>Undistributed Instruction:</b>	65,080	500	65,580	65,564	16
Other Salaries of Instruction	75,759	(679)	75,080	39,770	35,310
General Supplies	7,000		7,000	3,697	3,303
Other Objects					
<b>Total Regular Programs</b>	<u>2,209,497</u>	<u>139,321</u>	<u>2,348,818</u>	<u>2,296,317</u>	<u>52,501</u>
<b>Instruction - Special Education:</b>					
<b>Learning and/or Language Disabilities:</b>					
Salaries of Teachers	62,166	(5,800)	56,366	55,000	1,366
Other Salaries of Instruction	7,280	(5,000)	2,280		2,280
General Supplies	17,422		17,422		17,422
<b>Total Learning and/or Language Disabilities</b>	<u>86,868</u>	<u>(10,800)</u>	<u>76,068</u>	<u>55,000</u>	<u>21,068</u>
<b>Behavioral Disabilities:</b>					
Other Salaries of Instruction	1,820		1,820		1,820
<b>Total Behavioral Disabilities</b>	<u>1,820</u>	<u>-</u>	<u>1,820</u>	<u>-</u>	<u>1,820</u>
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	267,904	36,300	304,204	304,135	69
Other Salaries of Instruction	3,640		3,640		3,640
<b>Total Resource Room/Resource Center</b>	<u>271,544</u>	<u>36,300</u>	<u>307,844</u>	<u>304,135</u>	<u>3,709</u>
<b>Autism:</b>					
Salaries of Teachers	600,044	14,000	614,044	613,987	57
Other Salaries of Instruction	183,434	4,600	188,034	187,854	180
<b>Total Autism</b>	<u>783,478</u>	<u>18,600</u>	<u>802,078</u>	<u>801,841</u>	<u>237</u>
<b>Total Special Education</b>	<u>1,143,710</u>	<u>44,100</u>	<u>1,187,810</u>	<u>1,160,976</u>	<u>26,834</u>
<b>Bilingual Education:</b>					
Salaries of Teachers	548,620	(53,000)	495,620	494,755	865
Other Salaries of Instruction	17,388	(3,000)	14,388		14,388
General Supplies	1,000		1,000		1,000
<b>Total Bilingual Education</b>	<u>567,008</u>	<u>(56,000)</u>	<u>511,008</u>	<u>494,755</u>	<u>16,253</u>
<b>School Sponsored Co-curricular Activities:</b>					
Salaries	16,171		16,171	15,357	814
<b>Total School Sponsored Co-curricular Activities</b>	<u>16,171</u>	<u>-</u>	<u>16,171</u>	<u>15,357</u>	<u>814</u>
<b>School Sponsored Athletics:</b>					
Salaries	9,541		9,541	9,541	-
<b>Total School Sponsored Athletics</b>	<u>9,541</u>	<u>-</u>	<u>9,541</u>	<u>9,541</u>	<u>-</u>
<b>Before/After School Programs:</b>					
Salaries of Teachers	18,944	1,400	20,344	20,252	92
<b>Total Before/After School Programs</b>	<u>18,944</u>	<u>1,400</u>	<u>20,344</u>	<u>20,252</u>	<u>92</u>
<b>Total Instruction</b>	<u>3,964,871</u>	<u>128,821</u>	<u>4,093,692</u>	<u>3,997,198</u>	<u>96,494</u>

Newark Board of Education  
Blended Resource Fund 15  
Schedule of Blended Expenditures  
Budget and Actual  
Year ended June 30, 2020

School: Ivy Hill

	Original Budget	Transfers	Final Budget	Actual	Final to Actual
<b>Undistributed Expenditures:</b>					
Attendance and Social Work Services:	\$ 102,360		\$ 102,360	\$ 101,180	\$ 1,180
Salaries	55,323		55,323	50,479	4,844
Salaries of Family Liaisons/Comm Parent Inv. Specialists	157,683		157,683	151,659	6,024
<b>Total Attendance and Social Work Services</b>					
Health Services:	105,658	\$ 1,000	106,658	106,542	116
Salaries	1,640		1,640	1,447	193
Other Salaries	107,298	1,000	108,298	107,989	309
<b>Total Health Services</b>					
Guidance:	74,266		74,266	66,887	7,379
Salaries of Other Professional Staff	74,266		74,266	66,887	7,379
<b>Total Guidance</b>					
Improvement of Instruction Services:	107,844	11,000	118,844	118,381	463
Salaries of Supervisors of Instruction		56,623	56,623	55,905	718
Salaries of Secretarial and Clerical Assistants	168,451	14,500	182,951	181,922	1,029
Salaries of Facilitators, Math & Literacy Coaches	276,295	82,123	358,418	356,208	2,210
<b>Total Improvement of Instruction Services</b>					
Educational Media/Library Services:	88,803	3,200	92,003	91,960	43
Salaries of Other Professional Staff	88,803	3,200	92,003	91,960	43
<b>Total Educational Media/Library Services</b>					
Instructional Staff Training Services:	5,000		5,000		5,000
Purchased Professional - Education Services	2,000	(1,000)	1,000		1,000
Other Objects	7,000	(1,000)	6,000		6,000
<b>Total Instructional Staff Training Services</b>					
Support Services - School Administration:	251,424	17,500	268,924	267,858	1,066
Salaries of Principals/Assistant Principals/Program Directors	113,244	(56,623)	56,621	52,995	3,626
Salaries of Secretarial and Clerical Assistants	3,000		3,000		3,000
Purchased Professional and Technical Services	13,910	679	14,589	8,706	5,883
Other Purchased Services	960		960		960
Supplies and Materials	1,352		1,352		1,352
Other Objects	383,890	(38,444)	345,446	329,559	15,887
<b>Total Support Services - School Administration</b>					
Security:	130,798		130,798	113,261	17,537
Salaries	130,798		130,798	113,261	17,537
<b>Total Security</b>					
Student Transportation Services:					
Contracted Services - Transportation (Other than Between Home and School) - Vendors	10,101	1,000	11,101	4,759	6,342
<b>Total Student Transportation Services</b>	10,101	1,000	11,101	4,759	6,342
Unallocated Benefits:	973,871		973,871	973,871	
Health Benefits	973,871		973,871	973,871	
<b>Total Unallocated Benefits</b>	2,210,005	47,879	2,257,884	2,196,153	61,731
<b>Total Undistributed Expenditures</b>	6,174,876	176,700	6,351,576	6,193,351	158,225
<b>Total Expenditures - Current Expense</b>					

Newark Board of Education  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2020

School: Ivy Hill	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Capital Outlay:					
Equipment:					
Regular Programs - Instruction:					
Grades 1-5	\$ 28,000		\$ 28,000	\$ 26,320	\$ 1,680
Total Equipment	28,000	-	28,000	26,320	1,680
Total Expenditures - School Based	6,202,876	\$ 176,700	6,379,576	6,219,671	159,905
Other Financing Sources:					
Transfers In	6,187,082	176,700	6,363,782	6,214,349	(149,433)
Total Other Financing Sources	6,187,082	176,700	6,363,782	6,214,349	(149,433)
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(15,794)		(15,794)	(5,322)	10,472
Fund Balances, July 1	15,794		15,794	15,794	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 10,472	\$ 10,472

Newark Board of Education  
Blended Resource Fund 15  
Schedule of Blended Expenditures  
Budget and Actual  
Year ended June 30, 2020

School: John F. Kennedy

Expense

Current:

Instruction - Regular Programs:

	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Salaries of Teachers:	\$ 64,816	\$ (700)	\$ 64,116	\$ 62,953	\$ 1,163
Grades 6-8	327,525	(45,000)	282,525	275,241	7,284
Grades 9-12					
Undistributed Instruction:	19,839		19,839	18,263	1,576
General Supplies	412,180	(45,700)	366,480	356,457	10,023
<b>Total Regular Programs</b>					

Instruction - Special Education:

Multiple Disabilities:	1,400,788	84,800	1,485,588	1,485,557	31
Salaries of Teachers	706,642	(51,456)	655,186	654,209	977
Other Salaries of Instruction	13,900		13,900	6,950	6,950
Purchased Professional & Educational Services	26,857		26,857	13,546	13,311
General Supplies	2,148,187	33,344	2,181,531	2,160,262	21,269
<b>Total Multiple Disabilities</b>					

Autism:

Salaries of Teachers	347,482	5,400	352,882	352,817	65
Other Salaries of Instruction	122,000	(7,000)	115,000	108,137	6,863
General Supplies	6,000	5,500	11,500	11,271	229
<b>Total Autism</b>	475,482	3,900	479,382	472,225	7,157
<b>Total Special Education</b>	2,623,669	37,244	2,660,913	2,632,487	28,426

School Sponsored Co-curricular Activities:

Salaries	11,806		11,806	11,806	
<b>Total School Sponsored Co-curricular Activities</b>	11,806		11,806	11,806	

Before/After School Programs:

Salaries of Teachers	97,548	(45,000)	52,548	45,189	7,359
Other Salaries for Instruction	69,600	(9,250)	60,350	26,600	33,750
<b>Total Before/After School Programs</b>	167,148	(54,250)	112,898	71,789	41,109
<b>Total Instruction</b>	3,214,803	(62,706)	3,152,097	3,072,539	79,558

Undistributed Expenditures:

Attendance and Social Work Services:	102,360		102,360	101,375	985
Salaries	45,018		45,018	41,660	3,358
Salaries of Family Liaisons/Comm Parent Inv. Specialists	147,378		147,378	143,035	4,343
<b>Total Attendance and Social Work Services</b>					

Health Services:

Salaries	195,270	2,400	197,670	197,600	70
Other Salaries	66,999	(8,700)	58,299	57,400	899
Supplies and Materials	2,200		2,200	1,397	803
<b>Total Health Services</b>	264,469	(6,300)	258,169	256,397	1,772

Guidance:

Salaries of Other Professional Staff	62,660		62,660	62,332	328
Supplies and Materials	501		501		501
<b>Total Guidance</b>	63,161		63,161	62,332	829

Newark Board of Education  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2020

School: John F. Kennedy	Original Budget	Transfers	Final Budget	Actual	Final to Actual
<b>Improvement of Instruction Services:</b>					
Salaries of Supervisors of Instruction	\$ 65,996	\$ (65,996)	\$ 123,992	\$ 122,163	\$ 1,829
Salaries of Other Professional Staff		123,992	80,802	79,494	1,308
Salaries of Secretarial and Clerical Assistants	55,074	25,728	175,657	175,591	66
Salaries of Facilitators, Math & Literacy Coaches	163,157	12,500	1,875		1,875
Other Objects	1,875				
<b>Total Improvement of Instruction Services</b>	<b>286,102</b>	<b>96,224</b>	<b>382,326</b>	<b>377,248</b>	<b>5,078</b>
<b>Instructional Staff Training Services:</b>					
Supplies and Materials	500		500	400	100
<b>Total Instructional Staff Training Services</b>	<b>500</b>	<b>-</b>	<b>500</b>	<b>400</b>	<b>100</b>
<b>Support Services - School Administration:</b>					
Salaries of Principals/Assistant Principals/Program Directors	209,576	(58,196)	151,380	150,923	457
Salaries of Secretarial and Clerical Assistants	55,074	33,428	88,502	87,266	1,236
Other Salaries		100	100	33	67
Other Purchased Services	5,141		5,141	2,909	2,232
Supplies and Materials	8,200		8,200	2,897	5,303
Other Objects	5,888		5,888	1,764	4,124
<b>Total Support Services - School Administration</b>	<b>283,879</b>	<b>(24,668)</b>	<b>259,211</b>	<b>245,792</b>	<b>13,419</b>
<b>Security:</b>					
Salaries	91,298	1,000	92,298	92,152	146
<b>Total Security</b>	<b>91,298</b>	<b>1,000</b>	<b>92,298</b>	<b>92,152</b>	<b>146</b>
<b>Student Transportation Services:</b>					
Contracted Services -Transportation (Other than Between Home and School) - Vendors	22,701	(5,000)	17,701	7,690	10,011
<b>Total Student Transportation Services</b>	<b>22,701</b>	<b>(5,000)</b>	<b>17,701</b>	<b>7,690</b>	<b>10,011</b>
<b>Unallocated Benefits:</b>					
Health Benefits	958,413		958,413	958,413	-
<b>Total Unallocated Benefits</b>	<b>958,413</b>	<b>-</b>	<b>958,413</b>	<b>958,413</b>	<b>-</b>
<b>Total Undistributed Expenditures</b>	<b>2,117,901</b>	<b>61,256</b>	<b>2,179,157</b>	<b>2,143,459</b>	<b>35,698</b>
<b>Total Expenditures - Current Expense</b>	<b>5,332,704</b>	<b>(1,450)</b>	<b>5,331,254</b>	<b>5,215,998</b>	<b>115,256</b>
<b>Total Expenditures - School Based</b>	<b>5,332,704</b>	<b>(1,450)</b>	<b>5,331,254</b>	<b>5,215,998</b>	<b>115,256</b>
<b>Other Financing Sources:</b>					
Transfers In	5,328,503	(1,450)	5,327,053	5,214,720	(112,333)
<b>Total Other Financing Sources</b>	<b>5,328,503</b>	<b>(1,450)</b>	<b>5,327,053</b>	<b>5,214,720</b>	<b>(112,333)</b>
<b>Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)</b>	<b>(4,201)</b>		<b>(4,201)</b>	<b>(1,278)</b>	<b>2,923</b>
<b>Fund Balances, July 1</b>	<b>4,201</b>		<b>4,201</b>	<b>4,201</b>	
<b>Fund Balances, June 30</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,923</b>	<b>\$ 2,923</b>

Newark Board of Education  
Blended Resource Fund 15  
Schedule of Blended Expenditures  
Budget and Actual  
Year ended June 30, 2020

School: Lafayette Street

Expense  
Current:

Instruction - Regular Programs:

Salaries of Teachers:

Kindergarten

Grades 1-5

Grades 6-8

Undistributed Instruction:

Other Salaries of Instruction

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

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

Textbooks

Total Bilingual 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

Undistributed Expenditures:

Attendance and Social Work Services:

Salaries

Salaries of Family Liaisons/Comm Parent Inv. Specialists

Supplies and Materials

Total Attendance and Social Work Services

Health Services:

Salaries

Other Salaries

Supplies and Materials

Total Health Services

	Original Budget	Transfers	Final Budget	Actual	Final to Actual
	\$	\$	\$	\$	\$
Salaries of Teachers:	212,134	8,600	220,734	219,392	1,342
Kindergarten	1,817,369	(75,056)	1,742,313	1,730,876	11,437
Grades 1-5	833,465	(55,060)	778,405	758,425	19,980
Grades 6-8					
Undistributed Instruction:	176,324	1,000	177,324	177,189	135
Other Salaries of Instruction	54,820		54,820	38,581	16,239
General Supplies	3,000		3,000		3,000
Textbooks	33,167		33,167	4,362	28,805
Other Objects					80,938
Total Regular Programs	3,130,279	(120,516)	3,009,763	2,928,825	
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	54,940	100	55,040	55,000	40
Other Salaries of Instruction	1,820		1,820		1,820
Total Learning and/or Language Disabilities	56,760	100	56,860	55,000	1,860
Resource Room/Resource Center:					
Salaries of Teachers	457,569	(45,000)	412,569	402,214	10,355
Other Salaries of Instruction	12,740	(5,000)	7,740	4,560	3,180
Total Resource Room/Resource Center	470,309	(50,000)	420,309	406,774	13,535
Total Special Education	527,069	(49,900)	477,169	461,774	15,395
Bilingual Education:					
Salaries of Teachers	1,106,559	(179,184)	927,375	922,088	5,287
Other Salaries of Instruction	27,300	26,000	53,300	52,645	655
Textbooks	1,000		1,000		1,000
Total Bilingual Education	1,134,859	(153,184)	981,675	974,733	6,942
School Sponsored Co-curricular Activities:					
Salaries	16,924		16,924	16,300	624
Total School Sponsored Co-curricular Activities	16,924		16,924	16,300	624
Before/After School Programs:					
Salaries of Teachers	2,808	(1,000)	1,808	1,349	459
Total Before/After School Programs	2,808	(1,000)	1,808	1,349	459
Total Instruction	4,811,939	(324,600)	4,487,339	4,382,981	104,358
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	58,861	(2,000)	56,861	54,478	2,383
Salaries of Family Liaisons/Comm Parent Inv. Specialists	36,807	(2,000)	34,807	32,699	2,108
Supplies and Materials	806		806	181	625
Total Attendance and Social Work Services	96,474	(4,000)	92,474	87,358	5,116
Health Services:					
Salaries	197,913	2,000	199,913	199,619	294
Other Salaries	2,460	300	2,760	2,711	49
Supplies and Materials	1,000		1,000	1,000	
Total Health Services	201,373	2,300	203,673	203,330	343

Newark Board of Education  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2020

School: Lafayette Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
<b>Guidance:</b>					
Salaries of Other Professional Staff	\$ 90,622	\$ 7,000	\$ 97,622	\$ 97,537	\$ 85
Purchased Professional - Educational Services		500	500		500
Supplies and Materials	499	(499)			
<b>Total Guidance</b>	<b>91,121</b>	<b>7,001</b>	<b>98,122</b>	<b>97,537</b>	<b>585</b>
<b>Improvement of Instruction Services:</b>					
Salaries of Supervisors of Instruction	232,022	2,800	234,822	234,808	14
Salaries of Secretarial and Clerical Assistants	27,194	47,798	74,992	74,951	41
Salaries of Facilitators, Math & Literacy Coaches	267,918	19,100	287,018	286,969	49
<b>Total Improvement of Instruction Services</b>	<b>527,134</b>	<b>69,698</b>	<b>596,832</b>	<b>596,728</b>	<b>104</b>
<b>Support Services - School Administration:</b>					
Salaries of Principals/Assistant Principals/Program Directors	398,072	3,100	401,172	401,077	95
Salaries of Secretarial and Clerical Assistants	27,194	51,999	79,193	79,066	127
Other Salaries	78,197	(78,197)			
Other Purchased Services	16,371		16,371	13,246	3,125
Supplies and Materials	6,138		6,138	3,586	2,552
Other Objects	2,709		2,709	1,629	1,080
<b>Total Support Services - School Administration</b>	<b>528,681</b>	<b>(23,098)</b>	<b>505,583</b>	<b>498,604</b>	<b>6,979</b>
<b>Security:</b>					
Salaries	172,310	1,000	173,310	173,117	193
General Supplies	250		250		250
<b>Total Security</b>	<b>172,560</b>	<b>1,000</b>	<b>173,560</b>	<b>173,117</b>	<b>443</b>
<b>Student Transportation Services:</b>					
Contracted Services - Transportation (Other than Between Home and School) - Vendors	16,500		16,500		16,500
<b>Total Student Transportation Services</b>	<b>16,500</b>	<b>-</b>	<b>16,500</b>	<b>-</b>	<b>16,500</b>
<b>Unallocated Benefits:</b>					
Health Benefits	1,344,870		1,344,870	1,344,870	
<b>Total Unallocated Benefits</b>	<b>1,344,870</b>	<b>-</b>	<b>1,344,870</b>	<b>1,344,870</b>	<b>-</b>
<b>Total Undistributed Expenditures</b>	<b>2,978,713</b>	<b>52,901</b>	<b>3,031,614</b>	<b>3,001,544</b>	<b>30,070</b>
<b>Total Expenditures - Current Expense</b>	<b>7,790,652</b>	<b>(271,699)</b>	<b>7,518,953</b>	<b>7,384,525</b>	<b>134,428</b>
<b>Total Expenditures - School Based</b>	<b>7,790,652</b>	<b>(271,699)</b>	<b>7,518,953</b>	<b>7,384,525</b>	<b>134,428</b>
<b>Other Financing Sources:</b>					
Transfers In	7,783,273	(271,699)	7,511,574	7,410,377	(101,197)
<b>Total Other Financing Sources</b>	<b>7,783,273</b>	<b>(271,699)</b>	<b>7,511,574</b>	<b>7,410,377</b>	<b>(101,197)</b>
<b>Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)</b>	<b>(7,379)</b>		<b>(7,379)</b>	<b>25,852</b>	<b>33,231</b>
<b>Fund Balances, July 1</b>	<b>7,379</b>		<b>7,379</b>	<b>7,379</b>	
<b>Fund Balances, June 30</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 33,231</b>	<b>\$ 33,231</b>



Newark Board of Education  
Blended Resource Fund 15  
Schedule of Blended Expenditures  
Budget and Actual  
Year ended June 30, 2020

School: Lincoln

Expense

Current:

Instruction - Regular Programs:

Salaries of Teachers:

	Original Budget	Transfers	Final Budget	Actual	Final to Actual
\$ 138,602	\$ 195,000	\$ 333,602	\$ 332,720	\$ 882	
Kindergarten	1,334,055	31,900	1,365,955	1,365,828	127
Grades 1- 5	533,809	222,100	755,909	755,737	172
Grades 6-8					

Undistributed Instruction:

71,275		71,275	70,798	477	
Other Salaries of Instruction	60,809	(11,987)	48,822	34,163	14,659
General Supplies	2,000		2,000		2,000
Textbooks	21,853	(5,000)	16,853	480	16,373
Other Objects					
<u>2,162,403</u>	<u>432,013</u>	<u>2,594,416</u>	<u>2,559,726</u>	<u>34,690</u>	

Total Regular Programs

Instruction - Special Education:

Learning and/or Language Disabilities:

262,178	6,000	268,178	267,308	870	
Salaries of Teachers	14,420	(8,500)	5,920	1,498	4,422
Other Salaries of Instruction	6,500		6,500		6,500
General Supplies	283,098	(2,500)	280,598	268,806	11,792
<u>Total Learning and/or Language Disabilities</u>					

Resource Room/Resource Center:

207,162	5,000	212,162	212,091	71	
Salaries of Teachers	3,640	3,640	140	3,500	
Other Salaries of Instruction	6,237	6,237	534	5,703	
General Supplies	217,039	5,000	222,039	212,765	9,274
<u>Total Resource Room/Resource Center</u>	<u>500,137</u>	<u>2,500</u>	<u>502,637</u>	<u>481,571</u>	<u>21,066</u>

Total Special Education

School Sponsored Co-curricular Activities:

17,221	8,500	25,721	24,300	1,421	
Salaries	2,500	2,500		2,500	
Supplies and Materials	19,721	8,500	28,221	24,300	3,921
<u>Total School Sponsored Co-curricular Activities</u>					

School Sponsored Athletics:

13,590	(10,000)	3,590		3,590	
Salaries	2,400	2,400		2,400	
Supplies and Materials	15,990	(10,000)	5,990		5,990
<u>Total School Sponsored Athletics</u>					

Before/After School Programs:

39,072	(20,000)	19,072	12,992	6,080	
Salaries of Teachers	39,072	(20,000)	19,072	12,992	6,080
<u>Total Before/After School Programs</u>	<u>2,737,323</u>	<u>413,013</u>	<u>3,150,336</u>	<u>3,078,589</u>	<u>71,747</u>

Total Instruction

Undistributed Expenditures:

Attendance and Social Work Services:

103,100		103,100	101,375	1,725	
Salaries	46,586	(10,000)	36,586	35,969	617
Salaries of Family Liaisons/Comm Parent Inv. Specialists	1,500		1,500		1,500
Supplies and Materials	151,186	(10,000)	141,186	137,344	3,842
<u>Total Attendance and Social Work Services</u>					

Newark Board of Education  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2020

School: Lincoln	Original Budget	Transfers	Final Budget	Actual	Final to Actual
<b>Health Services:</b>					
Salaries	\$ 101,788	\$ 1,000	\$ 102,788	\$ 102,582	\$ 206
Other Salaries	1,890		1,890	1,394	496
Supplies and Materials	1,300		1,300	505	795
<b>Total Health Services</b>	<b>104,978</b>	<b>1,000</b>	<b>105,978</b>	<b>104,481</b>	<b>1,497</b>
<b>Guidance:</b>					
Salaries of Other Professional Staff	74,266	32,000	106,266	106,264	2
Supplies and Materials	1,100		1,100		1,100
<b>Total Guidance</b>	<b>75,366</b>	<b>32,000</b>	<b>107,366</b>	<b>106,264</b>	<b>1,102</b>
<b>Improvement of Instruction Services:</b>					
Salaries of Supervisors of Instruction	55,177	14,400	69,577	69,480	97
Salaries of Secretarial and Clerical Assistants	52,244	1,900	54,144	54,068	76
Salaries of Facilitators, Math & Literacy Coaches	207,677	11,000	218,677	218,582	95
Purchased Professional -Education Services	5,500		5,500	800	4,700
Supplies and Materials	1,500		1,500		1,500
Other Objects	3,000		3,000		3,000
<b>Total Improvement of Instruction Services</b>	<b>325,098</b>	<b>27,300</b>	<b>352,398</b>	<b>342,930</b>	<b>9,468</b>
<b>Instructional Staff Training Services:</b>					
Purchased Professional -Education Services	3,000		3,000		3,000
<b>Total Instructional Staff Training Services</b>	<b>3,000</b>	<b>-</b>	<b>3,000</b>	<b>-</b>	<b>3,000</b>
<b>Support Services - School Administration:</b>					
Salaries of Principals/Assistant Principals/Program Directors	198,757	37,200	235,957	235,902	55
Salaries of Secretarial and Clerical Assistants	52,244	500	52,744	52,717	27
Other Salaries	675	891	1,566	1,565	1
Other Purchased Services	11,943	2,801	14,744	4,892	9,852
Supplies and Materials	5,063		5,063	2,336	2,727
Other Objects	8,813		8,813	4,138	4,675
<b>Total Support Services - School Administration</b>	<b>277,495</b>	<b>41,392</b>	<b>318,887</b>	<b>301,550</b>	<b>17,337</b>
<b>Security:</b>					
Salaries	87,464	(41,000)	46,464	46,461	3
General Supplies	900		900		900
<b>Total Security</b>	<b>88,364</b>	<b>(41,000)</b>	<b>47,364</b>	<b>46,461</b>	<b>903</b>
<b>Student Transportation Services:</b>					
Contracted Services -Transportation (Other than Between Home and School) - Vendors	16,924	5,000	21,924	8,051	13,873
<b>Total Student Transportation Services</b>	<b>16,924</b>	<b>5,000</b>	<b>21,924</b>	<b>8,051</b>	<b>13,873</b>
<b>Unallocated Benefits:</b>					
Health Benefits	633,789		633,789	633,789	
<b>Total Unallocated Benefits</b>	<b>633,789</b>	<b>-</b>	<b>633,789</b>	<b>633,789</b>	<b>-</b>
<b>Total Undistributed Expenditures</b>	<b>1,676,200</b>	<b>55,692</b>	<b>1,731,892</b>	<b>1,680,870</b>	<b>51,022</b>
<b>Total Expenditures - Current Expense</b>	<b>4,413,523</b>	<b>468,705</b>	<b>4,882,228</b>	<b>4,759,459</b>	<b>122,769</b>
<b>Total Expenditures - School Based</b>	<b>4,413,523</b>	<b>468,705</b>	<b>4,882,228</b>	<b>4,759,459</b>	<b>122,769</b>

Newark Board of Education  
Blended Resource Fund 15  
Schedule of Blended Expenditures  
Budget and Actual  
Year ended June 30, 2020

School: Lincoln  
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
	\$ 4,406,882	\$ 468,705	\$ 4,875,587	\$ 4,758,046	\$ (117,541)
	4,406,882	468,705	4,875,587	4,758,046	(117,541)
	(6,641)		(6,641)	(1,413)	5,228
	6,641		6,641	6,641	
	\$ -	\$ -	\$ -	\$ 5,228	\$ 5,228

Newark Board of Education  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2020

School: Louise A. Spencer	Original Budget	Transfers	Final Budget	Actual	Final to Actual
<b>Expense</b>					
<b>Current:</b>					
<b>Instruction - Regular Programs:</b>					
Salaries of Teachers:					
Kindergarten	\$ 204,746	\$ (23,000)	\$ 181,746	\$ 178,987	\$ 2,759
Grades 1-5	1,740,327	37,000	1,777,327	1,767,348	9,979
Grades 6-8	831,197	64,200	895,397	894,820	577
Undistributed Instruction:					
Other Salaries of Instruction	98,104		98,104	93,236	4,868
General Supplies	19,939		19,939	18,713	1,226
Other Objects	9,218		9,218		9,218
<b>Total Regular Programs</b>	<b>2,903,531</b>	<b>78,200</b>	<b>2,981,731</b>	<b>2,953,104</b>	<b>28,627</b>
<b>Instruction - Special Education:</b>					
<b>Learning and/or Language Disabilities:</b>					
Other Salaries of Instruction	1,820		1,820		1,820
General Supplies	5,317		5,317	31	5,286
<b>Total Learning and/or Language Disabilities</b>	<b>7,137</b>	<b>-</b>	<b>7,137</b>	<b>31</b>	<b>7,106</b>
<b>Behavioral Disabilities:</b>					
Other Salaries of Instruction	3,640		3,640	140	3,500
General Supplies	6,600		6,600	5,072	1,528
<b>Total Behavioral Disabilities</b>	<b>10,240</b>	<b>-</b>	<b>10,240</b>	<b>5,212</b>	<b>5,028</b>
<b>Multiple Disabilities:</b>					
Salaries of Teachers	465,235		465,235	458,598	6,637
Other Salaries of Instruction	2,420		2,420	1,400	1,020
General Supplies	6,104		6,104	2,413	3,691
<b>Total Multiple Disabilities</b>	<b>473,759</b>	<b>-</b>	<b>473,759</b>	<b>462,411</b>	<b>11,348</b>
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	316,038	(23,500)	292,538	286,972	5,566
Other Salaries of Instruction	7,280		7,280		7,280
General Supplies	1,500		1,500	1,472	28
<b>Total Resource Room/Resource Center</b>	<b>324,818</b>	<b>(23,500)</b>	<b>301,318</b>	<b>288,444</b>	<b>12,874</b>
<b>Autism:</b>					
Salaries of Teachers	596,822	6,200	603,022	602,983	39
Other Salaries of Instruction	17,540	(10,000)	7,540	1,406	6,134
General Supplies	9,578		9,578	8,163	1,415
<b>Total Autism</b>	<b>623,940</b>	<b>(3,800)</b>	<b>620,140</b>	<b>612,552</b>	<b>7,588</b>
<b>Total Special Education</b>	<b>1,439,894</b>	<b>(27,300)</b>	<b>1,412,594</b>	<b>1,368,650</b>	<b>43,944</b>
<b>Bilingual Education:</b>					
Salaries of Teachers	787,632	(110,000)	677,632	657,540	20,092
Other Salaries of Instruction	57,077	(3,200)	53,877	47,036	6,841
General Supplies	2,900		2,900	81	2,819
<b>Total Bilingual Education</b>	<b>847,609</b>	<b>(113,200)</b>	<b>734,409</b>	<b>704,657</b>	<b>29,752</b>
<b>School Sponsored Co-curricular Activities:</b>					
Salaries	17,251	4,100	21,351	21,300	51
Supplies and Materials	1,762		1,762		1,762
<b>Total School Sponsored Co-curricular Activities</b>	<b>19,013</b>	<b>4,100</b>	<b>23,113</b>	<b>21,300</b>	<b>1,813</b>

Newark Board of Education  
Blended Resource Fund 15  
Schedule of Blended Expenditures  
Budget and Actual  
Year ended June 30, 2020

School: Louise A. Spencer

	Original Budget	Transfers	Final Budget	Actual	Final to Actual
School Sponsored Athletics:					
Salaries	\$ 9,541		\$ 9,541		\$ 9,541
Supplies and Materials	6,050		6,050	2,008	4,042
Total School Sponsored Athletics	15,591		15,591	2,008	13,583
Before/After School Programs:					
Other Salaries for Instruction	4,589		4,589	3,225	1,364
Total Before/After School Programs	4,589		4,589	3,225	1,364
Total Instruction	5,230,227	\$ (58,200)	5,172,027	5,052,944	119,083
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Specialists	38,288		38,288	33,604	4,684
Supplies and Materials	500		500	500	
Total Attendance and Social Work Services	38,788		38,788	34,104	4,684
Health Services:					
Salaries	175,792	14,000	189,792	189,732	60
Other Salaries	1,230		1,230	1,032	198
Supplies and Materials	1,200		1,200	344	856
Total Health Services	178,222	14,000	192,222	191,108	1,114
Guidance:					
Salaries of Other Professional Staff	206,514	(5,000)	201,514	157,622	43,892
Supplies and Materials	1,000		1,000		1,000
Total Guidance	207,514	(5,000)	202,514	157,622	44,892
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	180,497		180,497	147,650	32,847
Salaries of Secretarial and Clerical Assistants	52,962	25,588	78,550	78,382	168
Salaries of Facilitators, Math & Literacy Coaches	178,104		178,104	162,731	15,373
Supplies and Materials	8,594		8,594	8,224	370
Total Improvement of Instruction Services	420,157	25,588	445,745	396,987	48,758
Instructional Staff Training Services:					
Purchased Professional -Education Services	1,990		1,990		1,990
Total Instructional Staff Training Services	1,990		1,990		1,990
Support Services - School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	341,162	(65,161)	276,001	268,868	7,133
Salaries of Secretarial and Clerical Assistants	52,962	22,412	75,374	74,402	972
Other Salaries	46,926	(35,000)	11,926	706	11,220
Other Purchased Services	28,589		28,589	12,441	16,148
Supplies and Materials	2,600		2,600	2,379	221
Other Objects	11,415		11,415	8,251	3,164
Total Support Services - School Administration	483,654	(77,749)	405,905	367,047	38,858
Security:					
Salaries	175,781	(25,000)	150,781	142,470	8,311
General Supplies	1,000		1,000		1,000
Total Security	176,781	(25,000)	151,781	142,470	9,311

Newark Board of Education  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2020

	Original Budget	Transfers	Final Budget	Actual	Final to Actual
<b>School: Louise A. Spencer</b>					
Student Transportation Services:					
Contracted Services - Transportation (Other than Between Home and School) - Vendors	\$ 11,474		\$ 11,474	\$ 2,952	\$ 8,522
Total Student Transportation Services	11,474	-	11,474	2,952	8,522
Unallocated Benefits:					
Health Benefits	1,344,870		1,344,870	1,344,870	
Total Unallocated Benefits	1,344,870	-	1,344,870	1,344,870	-
Total Undistributed Expenditures	2,863,450	\$ (68,161)	2,795,289	2,637,160	158,129
Total Expenditures - Current Expense	8,093,677	(126,361)	7,967,316	7,690,104	277,212
Total Expenditures - School Based	8,093,677	(126,361)	7,967,316	7,690,104	277,212
Other Financing Sources:					
Transfers In	8,081,635	(126,361)	7,955,274	7,685,644	(269,630)
Total Other Financing Sources	8,081,635	(126,361)	7,955,274	7,685,644	(269,630)
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)					
	(12,042)		(12,042)	(4,460)	7,582
Fund Balances, July 1	12,042		12,042	12,042	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 7,582	\$ 7,582

Newark Board of Education  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2020

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

General Supplies

Other Objects

Total Regular Programs

Instruction - Special Education:

Behavioral Disabilities:

Salaries of Teachers

Other Salaries of Instruction

General Supplies

Total Behavioral Disabilities

Multiple Disabilities:

Salaries of Teachers

Other Salaries of Instruction

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

Purchased Professional & Educational Services

General Supplies

Total Bilingual Education

School Sponsored Co-curricular Activities:

Salaries

Total School Sponsored Co-curricular Activities

School Sponsored Athletics:

Salaries

Supplies and Materials

Total School Sponsored Athletics

Before/After School Programs:

Salaries of Teachers

Total Before/After School Programs

Total Instruction

	Original Budget	Transfers	Final Budget	Actual	Final to Actual
<b>Instruction - Regular Programs:</b>					
Salaries of Teachers:					
Kindergarten	\$ 113,520	\$ 83,000	\$ 196,520	\$ 195,328	\$ 1,192
Grades 1- 5	1,050,610	(108,690)	941,920	941,224	696
Grades 6-8	1,455,793	(42,810)	1,412,983	1,404,635	8,348
Undistributed Instruction:					
Other Salaries of Instruction	66,900	(3,500)	63,400	60,249	3,151
General Supplies	70,848	4,900	75,748	71,273	4,475
Other Objects	16,495	6,000	22,495	8,371	14,124
<b>Total Regular Programs</b>	<b>2,774,166</b>	<b>(61,100)</b>	<b>2,713,066</b>	<b>2,681,080</b>	<b>31,986</b>
<b>Instruction - Special Education:</b>					
Behavioral Disabilities:					
Salaries of Teachers	155,433	1,000	156,433	156,267	166
Other Salaries of Instruction	200,731	2,000	202,731	198,948	3,783
General Supplies	7,100		7,100	7,027	73
<b>Total Behavioral Disabilities</b>	<b>363,264</b>	<b>3,000</b>	<b>366,264</b>	<b>362,242</b>	<b>4,022</b>
Multiple Disabilities:					
Salaries of Teachers	251,847	(12,000)	239,847	238,292	1,555
Other Salaries of Instruction	7,280		7,280	260	7,020
<b>Total Multiple Disabilities</b>	<b>259,127</b>	<b>(12,000)</b>	<b>247,127</b>	<b>238,552</b>	<b>8,575</b>
Resource Room/Resource Center:					
Salaries of Teachers	314,363	41,000	355,363	354,394	969
Other Salaries of Instruction	7,280		7,280	7,280	
<b>Total Resource Room/Resource Center</b>	<b>321,643</b>	<b>41,000</b>	<b>362,643</b>	<b>354,394</b>	<b>8,249</b>
<b>Total Special Education</b>	<b>944,034</b>	<b>32,000</b>	<b>976,034</b>	<b>955,188</b>	<b>20,846</b>
<b>Bilingual Education:</b>					
Salaries of Teachers	592,333	16,300	608,633	608,332	301
Other Salaries of Instruction	44,876	(3,696)	41,180	32,319	8,861
Purchased Professional & Educational Services	12,350	(5,000)	7,350		7,350
General Supplies	500		500		500
<b>Total Bilingual Education</b>	<b>650,059</b>	<b>7,604</b>	<b>657,663</b>	<b>640,651</b>	<b>17,012</b>
<b>School Sponsored Co-curricular Activities:</b>					
Salaries	12,999	11,477	24,476	24,379	97
<b>Total School Sponsored Co-curricular Activities</b>	<b>12,999</b>	<b>11,477</b>	<b>24,476</b>	<b>24,379</b>	<b>97</b>
<b>School Sponsored Athletics:</b>					
Salaries	9,541	(5,602)	3,939		3,939
Supplies and Materials		5,000	5,000	2,160	2,840
<b>Total School Sponsored Athletics</b>	<b>9,541</b>	<b>(602)</b>	<b>8,939</b>	<b>2,160</b>	<b>6,779</b>
<b>Before/After School Programs:</b>					
Salaries of Teachers	44,400	(20,000)	24,400	12,882	11,518
<b>Total Before/After School Programs</b>	<b>44,400</b>	<b>(20,000)</b>	<b>24,400</b>	<b>12,882</b>	<b>11,518</b>
<b>Total Instruction</b>	<b>4,435,199</b>	<b>(30,621)</b>	<b>4,404,578</b>	<b>4,316,340</b>	<b>88,238</b>

Newark Board of Education  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2020

School: Luis Munoz Marin (Broadway)	Original Budget	Transfers	Final Budget	Actual	Final to Actual
<b>Undistributed Expenditures:</b>					
<b>Attendance and Social Work Services:</b>					
Salaries	\$ 254,717	\$ 4,400	\$ 259,117	\$ 259,050	\$ 67
Salaries of Family Liaisons/Comm Parent Inv. Specialists	46,586	(7,500)	39,086	34,501	4,585
<b>Total Attendance and Social Work Services</b>	<b>301,303</b>	<b>(3,100)</b>	<b>298,203</b>	<b>293,551</b>	<b>4,652</b>
<b>Health Services:</b>					
Salaries	142,773	(40,000)	102,773	94,330	8,443
Other Salaries	1,640		1,640	913	727
Supplies and Materials	500		500	254	246
<b>Total Health Services</b>	<b>144,913</b>	<b>(40,000)</b>	<b>104,913</b>	<b>95,497</b>	<b>9,416</b>
<b>Improvement of Instruction Services:</b>					
Salaries of Supervisors of Instruction	214,876	14,000	228,876	228,453	423
Salaries of Secretarial and Clerical Assistants	51,433	53,155	104,588	101,639	2,949
Salaries of Facilitators, Math & Literacy Coaches	174,235	(29,000)	145,235	141,321	3,914
Other Objects	8,310	(526)	7,784	6,279	1,505
<b>Total Improvement of Instruction Services</b>	<b>448,854</b>	<b>37,629</b>	<b>486,483</b>	<b>477,692</b>	<b>8,791</b>
<b>Instructional Staff Training Services:</b>					
Purchased Professional -Education Services	39,040	(31,610)	7,430		7,430
<b>Total Instructional Staff Training Services</b>	<b>39,040</b>	<b>(31,610)</b>	<b>7,430</b>	<b>-</b>	<b>7,430</b>
<b>Support Services - School Administration:</b>					
Salaries of Principals/Assistant Principals/Program Directors	364,151	(3,000)	361,151	359,183	1,968
Salaries of Secretarial and Clerical Assistants	157,741	(53,155)	104,586	99,233	5,353
Other Salaries	18,500	(12,200)	6,300	2,737	3,563
Other Purchased Services	20,324	4,535	24,859	19,469	5,390
Supplies and Materials	4,000		4,000	3,140	860
Other Objects	6,450	(637)	5,813	5,813	
<b>Total Support Services - School Administration</b>	<b>571,166</b>	<b>(64,457)</b>	<b>506,709</b>	<b>489,575</b>	<b>17,134</b>
<b>Security:</b>					
Salaries	131,569	(23,500)	108,069	104,434	3,635
<b>Total Security</b>	<b>131,569</b>	<b>(23,500)</b>	<b>108,069</b>	<b>104,434</b>	<b>3,635</b>
<b>Student Transportation Services:</b>					
Contracted Services --Transportation (Other than Between Home and School) - Vendors	11,250	1,163	12,413	4,536	7,877
<b>Total Student Transportation Services</b>	<b>11,250</b>	<b>1,163</b>	<b>12,413</b>	<b>4,536</b>	<b>7,877</b>
<b>Unallocated Benefits:</b>					
Health Benefits	1,352,599		1,352,599	1,352,599	
<b>Total Unallocated Benefits</b>	<b>1,352,599</b>	<b>-</b>	<b>1,352,599</b>	<b>1,352,599</b>	<b>-</b>
<b>Total Undistributed Expenditures</b>	<b>3,000,694</b>	<b>(123,875)</b>	<b>2,876,819</b>	<b>2,817,884</b>	<b>58,935</b>
<b>Total Expenditures - Current Expense</b>	<b>7,435,893</b>	<b>(154,496)</b>	<b>7,281,397</b>	<b>7,134,224</b>	<b>147,173</b>



Newark Board of Education  
Blended Resource Fund 15  
Schedule of Blended Expenditures  
Budget and Actual  
Year ended June 30, 2020

School: Luis Munoz Marin (Broadway)

Capital Outlay:

Equipment:

Undistributed Expenditures:

Non-Instructional Equipment

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
	\$ 54,400	-	\$ 54,400	\$ 41,911	\$ 12,489
	54,400	-	54,400	41,911	12,489
	7,490,293	\$ (154,496)	7,335,797	7,176,135	159,662
	7,479,125	(154,496)	7,324,629	7,176,015	(148,614)
	7,479,125	(154,496)	7,324,629	7,176,015	(148,614)
	(11,168)		(11,168)	(120)	11,048
	11,168		11,168	11,168	
	\$ -	\$ -	\$ -	\$ 11,048	\$ 11,048

Newark Board of Education  
Blended Resource Fund 15Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2020

School: Malcolm X. Shabazz High	Original Budget	Transfers	Final Budget	Actual	Final to Actual
<b>Expense</b>					
<b>Current:</b>					
Instruction - Regular Programs:					
Salaries of Teachers:					
Grades 9-12	\$ 2,406,696	\$ 12,000	\$ 2,418,696	\$ 2,411,821	\$ 6,875
Undistributed Instruction:					
General Supplies	58,285	(740)	57,545	17,096	40,449
<b>Total Regular Programs</b>	<b>2,464,981</b>	<b>11,260</b>	<b>2,476,241</b>	<b>2,428,917</b>	<b>47,324</b>
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	436,856	(181,400)	255,456	251,498	3,958
Other Salaries of Instruction	9,100	(8,000)	1,100	-	1,100
<b>Total Learning and/or Language Disabilities</b>	<b>445,956</b>	<b>(189,400)</b>	<b>256,556</b>	<b>251,498</b>	<b>5,058</b>
Behavioral Disabilities:					
Salaries of Teachers	158,571	(45,000)	113,571	102,805	10,766
Other Salaries of instruction	3,640	-	3,640	-	3,640
<b>Total Behavioral Disabilities</b>	<b>162,211</b>	<b>(45,000)</b>	<b>117,211</b>	<b>102,805</b>	<b>14,406</b>
Resource Room/Resource Center:					
Salaries of Teachers	161,170	(5,000)	156,170	151,725	4,445
Other Salaries of Instruction	3,640	-	3,640	-	3,640
<b>Total Resource Room/Resource Center</b>	<b>164,810</b>	<b>(5,000)</b>	<b>159,810</b>	<b>151,725</b>	<b>8,085</b>
<b>Total Special Education</b>	<b>772,977</b>	<b>(239,400)</b>	<b>533,577</b>	<b>506,028</b>	<b>27,549</b>
School Sponsored Co-curricular Activities:					
Salaries	31,814	-	31,814	23,381	8,433
<b>Total School Sponsored Co-curricular Activities</b>	<b>31,814</b>	<b>-</b>	<b>31,814</b>	<b>23,381</b>	<b>8,433</b>
School Sponsored Athletics:					
Salaries	188,756	(45,000)	143,756	118,300	25,456
Supplies and Materials	46,443	-	46,443	33,027	13,416
Other Objects	23,000	-	23,000	17,000	6,000
<b>Total School Sponsored Athletics</b>	<b>258,199</b>	<b>(45,000)</b>	<b>213,199</b>	<b>168,327</b>	<b>44,872</b>
Before/After School Programs:					
Salaries of Teachers	-	6,472	6,472	-	6,472
<b>Total Before/After School Programs</b>	<b>-</b>	<b>6,472</b>	<b>6,472</b>	<b>-</b>	<b>6,472</b>
<b>Total Instruction</b>	<b>3,527,971</b>	<b>(266,668)</b>	<b>3,261,303</b>	<b>3,126,653</b>	<b>134,650</b>
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	100,284	-	100,284	99,385	899
Salaries of Family Liaisons/Comm Parent Inv. Specialists	45,560	(5,000)	40,560	30,409	10,151
Supplies and Materials	1,500	-	1,500	-	1,500
<b>Total Attendance and Social Work Services</b>	<b>147,344</b>	<b>(5,000)</b>	<b>142,344</b>	<b>129,794</b>	<b>12,550</b>
Health Services:					
Salaries	105,374	(100)	105,274	104,816	458
Other Salaries	1,350	100	1,450	1,443	7
Supplies and Materials	1,000	-	1,000	560	440
<b>Total Health Services</b>	<b>107,724</b>	<b>-</b>	<b>107,724</b>	<b>106,819</b>	<b>905</b>

Newark Board of Education  
Blended Resource Fund 15  
Schedule of Blended Expenditures  
Budget and Actual  
Year ended June 30, 2020

School: Malcolm X. Shabazz High

	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Guidance:	\$ 307,444	\$ 2,100	\$ 309,544	\$ 309,449	\$ 95
Salaries of Other Professional Staff	1,583		1,583	407	1,176
Supplies and Materials	309,027	2,100	311,127	309,856	1,271
Total Guidance					
Improvement of Instruction Services:	284,835	(94,482)	190,353	190,128	225
Salaries of Supervisors of Instruction	125,480	368,964	494,444	493,883	561
Salaries of Other Professional Staff	27,911	77,926	105,837	96,397	9,440
Salaries of Secretarial and Clerical Assistants	54,325	1,600	55,925	55,873	52
Other Salaries	5,411		5,411	5,053	358
Other Objects	497,962	354,008	851,970	841,334	10,636
Total Improvement of Instruction Services					
Educational Media/Library Services:	99,710		99,710	98,789	921
Salaries of Other Professional Staff	2,000		2,000		2,000
Supplies and Materials	101,710		101,710	98,789	2,921
Total Educational Media/Library Services					
Instructional Staff Training Services:	3,151		3,151		3,151
Purchased Professional - Education Services	3,151		3,151		3,151
Total Instructional Staff Training Services					
Support Services - School Administration:	422,721	(88,382)	334,339	334,279	60
Salaries of Principals/Assistant Principals/Program Directors	133,762	(27,926)	105,836	96,503	9,333
Salaries of Secretarial and Clerical Assistants	3,040	5,000	8,040	7,452	588
Other Salaries	44,584		44,584	24,718	19,866
Other Purchased Services	4,604		4,604	1,903	2,701
Supplies and Materials	4,644		4,644	2,436	2,208
Other Objects	613,355	(111,308)	502,047	467,291	34,756
Total Support Services - School Administration					
Security:	330,289	(37,000)	293,289	281,599	11,690
Salaries	2,000		2,000	586	1,414
General Supplies	332,289	(37,000)	295,289	282,185	13,104
Total Security					
Student Transportation Services:			18,927	16,314	2,613
Contracted Services - Transportation (Other than Between Home and School) - Vendors	18,927		18,927	16,314	2,613
Total Student Transportation Services					
Unallocated Benefits:	1,082,079		1,082,079	1,082,079	-
Health Benefits	1,082,079		1,082,079	1,082,079	-
Total Unallocated Benefits	3,213,568	202,800	3,416,368	3,334,461	81,907
Total Undistributed Expenditures	6,741,539	(63,868)	6,677,671	6,461,114	216,557
Total Expenditures - Current Expense	6,741,539	(63,868)	6,677,671	6,461,114	216,557
Total Expenditures - School Based					

Newark Board of Education  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2020

School: Malcolm X. Shabazz High

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
	\$ 6,708,104	\$ (63,868)	\$ 6,644,236	\$ 6,458,086	\$ (186,150)
	6,708,104	(63,868)	6,644,236	6,458,086	(186,150)
	(33,435)		(33,435)	(3,028)	30,407
	33,435		33,435	33,435	
	\$ -	\$ -	\$ -	\$ 30,407	\$ 30,407

Newark Board of Education  
Blended Resource Fund 15Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2020

School: McKinley	Original Budget	Transfers	Final Budget	Actual	Final to Actual
<b>Expense</b>					
<b>Current:</b>					
<b>Instruction - Regular Programs:</b>					
Salaries of Teachers:	\$ 204,996	\$ 14,400	\$ 219,396	\$ 219,239	\$ 157
Kindergarten	1,725,559	33,600	1,759,159	1,759,123	36
Grades 1-5	1,083,767	59,300	1,143,067	1,141,304	1,763
Grades 6-8					
Undistributed Instruction:	103,964	1,000	104,964	104,904	60
Other Salaries of Instruction	97,587	18,949	116,536	82,979	33,557
General Supplies	2,120	(2,120)			
Textbooks	9,000	3,171	12,171	3,171	9,000
Other Objects					
<b>Total Regular Programs</b>	<b>3,226,993</b>	<b>128,300</b>	<b>3,355,293</b>	<b>3,310,720</b>	<b>44,573</b>
<b>Instruction - Special Education:</b>					
Learning and/or Language Disabilities:	62,637	1,900	64,537	64,487	50
Salaries of Teachers	12,740		12,740	9,915	2,825
Other Salaries of Instruction	75,377	1,900	77,277	74,402	2,875
<b>Total Learning and/or Language Disabilities</b>					
Resource Room/Resource Center:	374,116	(8,000)	366,116	365,808	308
Salaries of Teachers	10,920	(9,000)	1,920	420	1,500
Other Salaries of Instruction	385,036	(17,000)	368,036	366,228	1,808
<b>Total Resource Room/Resource Center</b>					
Autism:	822,724	(59,500)	763,224	762,891	333
Salaries of Teachers	9,100	20,000	29,100	28,997	103
Other Salaries of Instruction	11,500		11,500	11,242	258
General Supplies	843,324	(39,500)	803,824	803,130	694
<b>Total Autism</b>	<b>1,303,737</b>	<b>(54,600)</b>	<b>1,249,137</b>	<b>1,243,760</b>	<b>5,377</b>
<b>Total Special Education</b>					
Bilingual Education:	275,074	7,000	282,074	281,941	133
Salaries of Teachers	7,280	(4,000)	3,280	2,453	827
Other Salaries of Instruction	4,000		4,000	4,000	
General Supplies	286,354	3,000	289,354	288,394	960
<b>Total Bilingual Education</b>					
School Sponsored Co-curricular Activities:	17,176	1,700	18,876	18,800	76
Salaries	17,176	1,700	18,876	18,800	76
<b>Total School Sponsored Co-curricular Activities</b>					
School Sponsored Athletics:	9,541	(9,000)	541		541
Salaries	1,500		1,500	1,500	
Supplies and Materials	11,041	(9,000)	2,041	1,500	541
<b>Total School Sponsored Athletics</b>					
Before/After School Programs:	59,200	(21,900)	37,300	19,168	18,132
Salaries of Teachers	2,790	50	2,840	2,835	5
Other Salaries for Instruction	61,990	(21,850)	40,140	22,003	18,137
<b>Total Before/After School Programs</b>	<b>4,907,291</b>	<b>47,550</b>	<b>4,954,841</b>	<b>4,885,177</b>	<b>69,664</b>
<b>Total Instruction</b>					

Newark Board of Education  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2020

School: McKinley	Original Budget	Transfers	Final Budget	Actual	Final to Actual
<b>Undistributed Expenditures:</b>					
<b>Attendance and Social Work Services:</b>					
Salaries	\$ 112,712	\$ 3,300	\$ 116,012	\$ 115,965	\$ 47
Salaries of Family Liaisons/Comm Parent Inv. Specialists	43,391	5,800	49,191	49,148	43
Supplies and Materials	500		500	216	284
<b>Total Attendance and Social Work Services</b>	<b>156,603</b>	<b>9,100</b>	<b>165,703</b>	<b>165,329</b>	<b>374</b>
<b>Health Services:</b>					
Salaries	135,442	(13,000)	122,442	122,353	89
Other Salaries	1,640	(760)	880	555	325
Supplies and Materials	1,500		1,500	1,059	441
<b>Total Health Services</b>	<b>138,582</b>	<b>(13,760)</b>	<b>124,822</b>	<b>123,967</b>	<b>855</b>
<b>Guidance:</b>					
Salaries of Other Professional Staff	99,710	200	99,910	99,828	82
<b>Total Guidance</b>	<b>99,710</b>	<b>200</b>	<b>99,910</b>	<b>99,828</b>	<b>82</b>
<b>Improvement of Instruction Services:</b>					
Salaries of Supervisors of Instruction	154,334	51,500	205,834	205,779	55
Salaries of Secretarial and Clerical Assistants	27,850	48,803	76,653	76,487	166
Salaries of Facilitators, Math & Literacy Coaches	143,927	5,700	149,627	149,571	56
Purchased Professional – Education Services	16,000	(16,000)			
Other Objects	4,000		4,000		4,000
<b>Total Improvement of Instruction Services</b>	<b>346,111</b>	<b>90,003</b>	<b>436,114</b>	<b>431,837</b>	<b>4,277</b>
<b>Educational Media/Library Services:</b>					
Supplies and Materials	5,000	(5,000)			
<b>Total Educational Media/Library Services</b>	<b>5,000</b>	<b>(5,000)</b>			
<b>Instructional Staff Training Services:</b>					
Purchased Professional – Education Services	3,000		3,000		3,000
Supplies and Materials	4,825		4,825	625	4,200
<b>Total Instructional Staff Training Services</b>	<b>7,825</b>		<b>7,825</b>	<b>625</b>	<b>7,200</b>
<b>Support Services – School Administration:</b>					
Salaries of Principals/Assistant Principals/Program Directors	280,832	65,000	345,832	342,755	3,077
Salaries of Secretarial and Clerical Assistants	124,455	(49,303)	75,152	73,785	1,367
Other Salaries	2,880	(1,240)	1,640	1,396	244
Other Purchased Services	11,832	1,000	12,832	10,028	2,804
Supplies and Materials	7,144		7,144	4,726	2,418
Other Objects	3,003		3,003	2,167	836
<b>Total Support Services – School Administration</b>	<b>430,146</b>	<b>15,457</b>	<b>445,603</b>	<b>434,857</b>	<b>10,746</b>
<b>Security:</b>					
Salaries	120,032	11,500	131,532	131,512	20
<b>Total Security</b>	<b>120,032</b>	<b>11,500</b>	<b>131,532</b>	<b>131,512</b>	<b>20</b>
<b>Student Transportation Services:</b>					
Contracted Services – Transportation (Other than Between Home and School) – Vendors	19,000		19,000	4,008	14,992
<b>Total Student Transportation Services</b>	<b>19,000</b>		<b>19,000</b>	<b>4,008</b>	<b>14,992</b>

Newark Board of Education  
Blended Resource Fund 15  
Schedule of Blended Expenditures  
Budget and Actual  
Year ended June 30, 2020

	Original Budget	Transfers	Final Budget	Actual	Final to Actual
<b>School: McKinley</b>					
Unallocated Benefits:					
Health Benefits	\$ 1,236,662		\$ 1,236,662	\$ 1,236,662	
Total Unallocated Benefits	1,236,662	-	1,236,662	1,236,662	-
Total Undistributed Expenditures	2,559,671	\$ 107,500	2,667,171	2,628,625	\$ 38,546
Total Expenditures - Current Expense	7,466,962	155,050	7,622,012	7,513,802	108,210
Total Expenditures - School Based	7,466,962	155,050	7,622,012	7,513,802	108,210
Other Financing Sources:					
Transfers In	7,460,583	155,050	7,615,633	7,517,412	(98,221)
Total Other Financing Sources	7,460,583	155,050	7,615,633	7,517,412	(98,221)
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(6,379)		(6,379)	3,610	9,989
Fund Balances, July 1	6,379		6,379	6,379	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 9,989	\$ 9,989

Newark Board of Education  
Blended Resource Fund 15  
Schedule of Blended Expenditures  
Budget and Actual  
Year ended June 30, 2020

School: Mount Vernon	Original Budget	Transfers	Final Budget	Actual	Final to Actual
<b>Expense</b>					
<b>Current:</b>					
Instruction - Regular Programs:					
Salaries of Teachers:					
Kindergarten	\$ 310,538	\$ 2,000	\$ 312,538	\$ 310,494	\$ 2,044
Grades 1- 5	2,446,020	(178,960)	2,267,060	2,266,176	884
Grades 6-8	1,030,555	160,000	1,190,555	1,190,457	98
Undistributed Instruction:					
Other Salaries of Instruction	100,863	.500	101,363	101,264	99
General Supplies	81,684	(18,000)	63,684	38,623	25,061
Other Objects	8,446		8,446	42	8,404
<b>Total Regular Programs</b>	<b>3,978,106</b>	<b>(34,460)</b>	<b>3,943,646</b>	<b>3,907,056</b>	<b>36,590</b>
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	155,691	(57,400)	98,291	96,730	1,561
Other Salaries of Instruction	39,132	(1,800)	37,332	35,682	1,650
General Supplies	625		625		625
<b>Total Learning and/or Language Disabilities</b>	<b>195,448</b>	<b>(59,200)</b>	<b>136,248</b>	<b>132,412</b>	<b>3,836</b>
Resource Room/Resource Center:					
Salaries of Teachers	201,498	4,000	205,498	205,430	68
Other Salaries of Instruction	3,640	(2,000)	1,640		1,640
General Supplies	600		600	407	193
<b>Total Resource Room/Resource Center</b>	<b>205,738</b>	<b>2,000</b>	<b>207,738</b>	<b>205,837</b>	<b>1,901</b>
<b>Total Special Education</b>	<b>401,186</b>	<b>(57,200)</b>	<b>343,986</b>	<b>338,249</b>	<b>5,737</b>
Bilingual Education:					
Salaries of Teachers	685,759	(17,000)	668,759	667,923	836
Other Salaries of Instruction	50,360	(12,000)	38,360	35,493	2,867
General Supplies	3,290		3,290	2,081	1,209
Other Objects	4,994		4,994	2,494	2,500
<b>Total Bilingual Education</b>	<b>744,403</b>	<b>(29,000)</b>	<b>715,403</b>	<b>707,991</b>	<b>7,412</b>
School Sponsored Co-curricular Activities:					
Salaries	15,354	200	15,554	15,458	96
Supplies and Materials	1,000		1,000		1,000
<b>Total School Sponsored Co-curricular Activities</b>	<b>16,354</b>	<b>200</b>	<b>16,554</b>	<b>15,458</b>	<b>1,096</b>
School Sponsored Athletics:					
Salaries	8,098	(500)	7,598		7,598
Supplies and Materials	2,000		2,000		2,000
<b>Total School Sponsored Athletics</b>	<b>10,098</b>	<b>(500)</b>	<b>9,598</b>	<b>-</b>	<b>9,598</b>
Before/After School Programs:					
Salaries of Teachers	11,106	8,200	19,306	11,734	7,572
Other Salaries for Instruction	3,660		3,660		3,660
<b>Total Before/After School Programs</b>	<b>14,766</b>	<b>8,200</b>	<b>22,966</b>	<b>11,734</b>	<b>11,232</b>
<b>Total Instruction</b>	<b>5,164,913</b>	<b>(112,760)</b>	<b>5,052,153</b>	<b>4,980,488</b>	<b>71,665</b>



Newark Board of Education  
Blended Resource Fund 15  
Schedule of Blended Expenditures  
Budget and Actual  
Year ended June 30, 2020

School: Mount Vernon	Original Budget	Transfers	Final Budget	Actual	Final to Actual
<b>Undistributed Expenditures:</b>					
Attendance and Social Work Services:					
Salaries	\$ 105,360		\$ 105,360	\$ 104,426	\$ 934
Salaries of Family Liaisons/Comm Parent Inv. Specialists	47,415	\$ (7,000)	40,415	39,380	1,035
Supplies and Materials	300		300		300
Other Objects	1,000		1,000	291	709
Total Attendance and Social Work Services	154,075	(7,000)	147,075	144,097	2,978
Health Services:					
Salaries	105,374	3,000	108,374	108,297	77
Other Salaries	1,600		1,600	1,463	137
Supplies and Materials	1,000		1,000		1,000
Total Health Services	107,974	3,000	110,974	109,760	1,214
Guidance:					
Salaries of Other Professional Staff	102,360		102,360	101,375	985
Supplies and Materials	375		375		375
Total Guidance	102,735		102,735	101,375	1,360
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	177,526	(7,000)	170,526	170,521	5
Salaries of Secretarial and Clerical Assistants	75,422	2,400	77,822	77,738	84
Salaries of Facilitators, Math & Literacy Coaches		206,460	206,460	206,460	
Total Improvement of Instruction Services	252,948	201,860	454,808	454,719	89
Educational Media/Library Services:					
Salaries of Other Professional Staff	74,266	(70,000)	4,266		4,266
Total Educational Media/Library Services	74,266	(70,000)	4,266	-	4,266
Instructional Staff Training Services:					
Supplies and Materials	3,500		3,500		3,500
Total Instructional Staff Training Services	3,500		3,500		3,500
Support Services - School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	326,801	(5,000)	321,801	315,914	5,887
Salaries of Secretarial and Clerical Assistants	75,422		75,422	73,418	2,004
Other Salaries	1,440		1,440	1,284	156
Other Purchased Services	28,031		28,031	10,171	17,860
Supplies and Materials	1,500		1,500		1,500
Other Objects	7,700		7,700	2,522	5,178
Total Support Services - School Administration	440,894	(5,000)	435,894	403,309	32,585
Security:					
Salaries	135,528	1,000	136,528	136,405	123
Total Security	135,528	1,000	136,528	136,405	123
Student Transportation Services:					
Contracted Services - Transportation (Other than Between Home and School) - Vendors	10,300		10,300	1,360	8,940
Total Student Transportation Services	10,300		10,300	1,360	8,940
Unallocated Benefits:					
Health Benefits	1,143,912		1,143,912	1,143,912	
Total Unallocated Benefits	1,143,912		1,143,912	1,143,912	
Total Undistributed Expenditures	2,426,132	123,860	2,549,992	2,494,937	55,055
Total Expenditures - Current Expense	7,591,045	11,100	7,602,145	7,475,425	126,720

Newark Board of Education  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2020

	Original Budget	Transfers	Final Budget	Actual	Final to Actual
<b>School: Mount Vernon</b>					
Capital Outlay:					
Equipment:					
Undistributed Expenditures:					
School Administration	\$ 19,000		\$ 19,000	\$ 15,499	\$ 3,501
Non-Instructional Equipment	10,360		10,360		10,360
Total Equipment	29,360	-	29,360	15,499	13,861
Total Expenditures - School Based	7,620,405	\$ 11,100	7,631,505	7,490,924	140,581
Other Financing Sources:					
Transfers In	7,599,645	11,100	7,610,745	7,475,322	(135,423)
Total Other Financing Sources	7,599,645	11,100	7,610,745	7,475,322	(135,423)
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(20,760)		(20,760)	(15,602)	5,158
Fund Balances, July 1	20,760		20,760	20,760	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 5,158	\$ 5,158

Newark Board of Education  
Blended Resource Fund 15  
Schedule of Blended Expenditures  
Budget and Actual  
Year ended June 30, 2020

School: New Oliver Street School

	Original Budget	Transfers	Final Budget	Actual	Final to Actual
<b>Expense</b>					
<b>Current:</b>					
Instruction - Regular Programs:					
Salaries of Teachers:	\$ 279,193	\$ (60,000)	\$ 219,193	\$ 216,393	\$ 2,800
Kindergarten	379,181	7,500	386,681	385,725	956
Grades 1 - 5	267,945	25,300	293,245	291,331	1,914
Grades 6-8					
Undistributed Instruction:	131,015		131,015	127,696	3,319
Other Salaries of Instruction	75,677		75,677	33,188	42,489
General Supplies	1,000		1,000		1,000
Textbooks	3,500		3,500		3,500
Other Objects					
<b>Total Regular Programs</b>	<b>1,137,511</b>	<b>(27,200)</b>	<b>1,110,311</b>	<b>1,054,333</b>	<b>55,978</b>
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	138,925	22,600	161,525	161,505	20
Other Salaries of Instruction	61,864	700	62,564	60,673	1,891
<b>Total Learning and/or Language Disabilities</b>	<b>200,789</b>	<b>23,300</b>	<b>224,089</b>	<b>222,178</b>	<b>1,911</b>
Resource Room/Resource Center:					
Salaries of Teachers	110,700		110,700	107,999	2,701
Other Salaries of Instruction	3,640		3,640		3,640
<b>Total Resource Room/Resource Center</b>	<b>114,340</b>	<b>-</b>	<b>114,340</b>	<b>107,999</b>	<b>6,341</b>
<b>Total Special Education</b>	<b>315,129</b>	<b>23,300</b>	<b>338,429</b>	<b>330,177</b>	<b>8,252</b>
Bilingual Education:					
Salaries of Teachers	295,210	(1,500)	293,710	276,523	17,187
Other Salaries of Instruction	7,280	(2,500)	4,780		4,780
<b>Total Bilingual Education</b>	<b>302,490</b>	<b>(4,000)</b>	<b>298,490</b>	<b>276,523</b>	<b>21,967</b>
School Sponsored Co-curricular Activities:					
Salaries	1,112		1,112		1,112
<b>Total School Sponsored Co-curricular Activities</b>	<b>1,112</b>	<b>-</b>	<b>1,112</b>	<b>-</b>	<b>1,112</b>
Before/After School Programs:					
Salaries of Teachers	1,110		1,110		1,110
<b>Total Before/After School Programs</b>	<b>1,110</b>	<b>-</b>	<b>1,110</b>	<b>-</b>	<b>1,110</b>
<b>Total Instruction</b>	<b>1,757,352</b>	<b>(7,900)</b>	<b>1,749,452</b>	<b>1,661,033</b>	<b>88,419</b>
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	103,464		103,464	102,313	1,151
Salaries of Family Liaisons/Comm Parent Inv. Specialists	40,000		40,000	29,999	10,001
<b>Total Attendance and Social Work Services</b>	<b>143,464</b>	<b>-</b>	<b>143,464</b>	<b>132,312</b>	<b>11,152</b>
Health Services:					
Salaries	99,710	1,000	100,710	100,581	129
Other Salaries	1,890		1,890	1,366	524
Supplies and Materials	500		500	402	98
<b>Total Health Services</b>	<b>102,100</b>	<b>1,000</b>	<b>103,100</b>	<b>102,349</b>	<b>751</b>

Newark Board of Education  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2020

School: New Oliver Street School	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Guidance:					
Supplies and Materials	\$ 500		\$ 500		\$ 500
Total Guidance	500	-	500	-	500
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	48,850	\$ (35,000)	13,850		13,850
Salaries of Secretarial and Clerical Assistants	41,392	2,500	43,892	\$ 43,865	27
Salaries of Facilitators, Math & Literacy Coaches	176,026	1,000	177,026	176,992	34
Purchased Professional - Education Services	5,000		5,000		5,000
Other Objects	4,500		4,500	360	4,140
Total Improvement of Instruction Services	275,768	(31,500)	244,268	221,217	23,051
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	186,000	(55,000)	131,000	123,658	7,342
Salaries of Secretarial and Clerical Assistants	41,392	4,000	45,392	45,149	243
Other Salaries	1,680		1,680		1,680
Other Purchased Services	7,627		7,627	4,348	3,279
Other Objects	500		500		500
Total Support Services - School Administration	237,199	(51,000)	186,199	173,155	13,044
Security:					
Salaries	80,817	(20,000)	60,817	54,061	6,756
Total Security	80,817	(20,000)	60,817	54,061	6,756
Student Transportation Services:					
Contracted Services - Transportation (Other than Between Home and School) - Vendors	2,400		2,400		2,400
Total Student Transportation Services	2,400	-	2,400	-	2,400
Unallocated Benefits:					
Health Benefits	448,290		448,290	448,290	
Total Unallocated Benefits	448,290	-	448,290	448,290	-
Total Undistributed Expenditures	1,291,538	(101,500)	1,190,038	1,131,384	58,654
Total Expenditures - Current Expense	3,048,890	(109,400)	2,939,490	2,792,417	147,073
Capital Outlay:					
Equipment:					
Regular Programs - Instruction:					
Grades 1-5	4,800		4,800		4,800
Total Equipment	4,800	-	4,800	-	4,800
Total Expenditures - School Based	3,053,690	(109,400)	2,944,290	2,792,417	151,873

Newark Board of Education  
Blended Resource Fund 15  
Schedule of Blended Expenditures  
Budget and Actual  
Year ended June 30, 2020

School: New Oliver Street School	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Other Financing Sources:					
Transfers In	\$ 3,053,690	\$ (109,400)	\$ 2,944,290	\$ 2,793,544	\$ (150,746)
Total Other Financing Sources	3,053,690	(109,400)	2,944,290	2,793,544	(150,746)
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)				1,127	1,127
Fund Balances, July 1					
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 1,127	\$ 1,127

Newark Board of Education  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2020

School: Newark Vocational (West Side Campus)

Expense

Current:

Instruction - Regular Programs:

Salaries of Teachers:

Grades 9-12

Undistributed Instruction:

General Supplies

Total Regular Programs

Instruction - Special Education:

Resource Room/Resource Center:

Salaries of Teachers

Total Resource Room/Resource Center

Total Special Education

Total Instruction

Undistributed Expenditures:

Attendance and Social Work Services:

Salaries

Salaries of Family Liaisons/Comm Parent Inv. Specialists

Total Attendance and Social Work Services

Health Services:

Salaries

Total Health Services

Guidance:

Salaries of Other Professional Staff

Total Guidance

Improvement of Instruction Services:

Salaries of Supervisors of Instruction

Salaries of Secretarial and Clerical Assistants

Total Improvement of Instruction Services

Support Services - School Administration:

Salaries of Principals/Assistant Principals/Program Directors

Salaries of Secretarial and Clerical Assistants

Total Support Services - School Administration

Security:

Salaries

Total Security

Unallocated Benefits:

Health Benefits

Total Unallocated Benefits

Total Undistributed Expenditures

Total Expenditures - Current Expense

Total Expenditures - School Based

	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Instruction - Regular Programs:					
Salaries of Teachers:					
Grades 9-12	\$ 674,560	\$ 749,319	\$ 1,423,879	\$ 1,423,092	\$ 787
Undistributed Instruction:					
General Supplies	19,827		19,827	19,827	
Total Regular Programs	694,387	749,319	1,443,706	1,442,919	787
Instruction - Special Education:					
Resource Room/Resource Center:					
Salaries of Teachers	120,000	(5,000)	115,000	110,517	4,483
Total Resource Room/Resource Center	120,000	(5,000)	115,000	110,517	4,483
Total Special Education	120,000	(5,000)	115,000	110,517	4,483
Total Instruction	814,387	744,319	1,558,706	1,553,436	5,270
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	78,649		78,649	55,486	23,163
Salaries of Family Liaisons/Comm Parent Inv. Specialists	52,310		52,310	45,662	6,648
Total Attendance and Social Work Services	130,959	-	130,959	101,148	29,811
Health Services:					
Salaries	74,266	33,000	107,266	106,538	728
Total Health Services	74,266	33,000	107,266	106,538	728
Guidance:					
Salaries of Other Professional Staff	74,266	20,000	94,266	93,629	637
Total Guidance	74,266	20,000	94,266	93,629	637
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	56,830	11,000	67,830	67,209	621
Salaries of Secretarial and Clerical Assistants	50,224	1,200	51,424	51,403	21
Total Improvement of Instruction Services	107,054	12,200	119,254	118,612	642
Support Services - School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	193,980	3,500	197,480	197,359	121
Salaries of Secretarial and Clerical Assistants	50,224		50,224	46,569	3,655
Total Support Services - School Administration	244,204	3,500	247,704	243,928	3,776
Security:					
Salaries	76,468	(15,000)	61,468	56,552	4,916
Total Security	76,468	(15,000)	61,468	56,552	4,916
Unallocated Benefits:					
Health Benefits	80,512		80,512	80,512	
Total Unallocated Benefits	80,512	-	80,512	80,512	
Total Undistributed Expenditures	787,729	53,700	841,429	800,919	40,510
Total Expenditures - Current Expense	1,602,116	798,019	2,400,135	2,354,355	45,780
Total Expenditures - School Based	1,602,116	798,019	2,400,135	2,354,355	45,780

Newark Board of Education  
Blended Resource Fund 15  
Schedule of Blended Expenditures  
Budget and Actual  
Year ended June 30, 2020

School: Newark Vocational (West Side Campus)

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
	\$ 1,582,289	\$ 798,019	\$ 2,380,308	\$ 2,334,528	\$ (45,780)
	1,582,289	798,019	2,380,308	2,334,528	(45,780)
	(19,827)		(19,827)	(19,827)	
	19,827		19,827	19,827	
	\$ -	\$ -	\$ -	\$ -	\$ -

Newark Board of Education  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2020

School: Salome Ureña (North Tenth Street)	Original Budget	Transfers	Final Budget	Actual	Final to Actual
<b>Expense</b>					
<b>Current:</b>					
<b>Instruction - Regular Programs:</b>					
Salaries of Teachers:					
Kindergarten	\$ 155,884	\$ 2,000	\$ 157,884	\$ 157,710	\$ 174
Grades 1- 5	943,341	100,600	1,043,941	1,043,576	365
Undistributed Instruction:					
Other Salaries of Instruction	66,336	600	66,936	66,845	91
General Supplies	21,618	(186)	21,432	20,051	1,381
Other Objects	3,000		3,000		3,000
<b>Total Regular Programs</b>	<b>1,190,179</b>	<b>103,014</b>	<b>1,293,193</b>	<b>1,288,182</b>	<b>5,011</b>
<b>Instruction - Special Education:</b>					
Behavioral Disabilities:					
Other Salaries of Instruction	3,640		3,640		3,640
<b>Total Behavioral Disabilities</b>	<b>3,640</b>	<b>-</b>	<b>3,640</b>	<b>-</b>	<b>3,640</b>
Resource Room/Resource Center:					
Salaries of Teachers	161,788		161,788	157,459	4,329
Other Salaries of Instruction	3,640		3,640		3,640
General Supplies	1,000	720	1,720	590	1,130
<b>Total Resource Room/Resource Center</b>	<b>166,428</b>	<b>720</b>	<b>167,148</b>	<b>158,049</b>	<b>9,099</b>
Autism:					
Salaries of Teachers	164,820	1,400	166,220	166,198	22
Other Salaries of Instruction	30,316	200	30,516	30,481	35
General Supplies	7,560	(2,500)	5,060	3,540	1,520
<b>Total Autism</b>	<b>202,696</b>	<b>(900)</b>	<b>201,796</b>	<b>200,219</b>	<b>1,577</b>
<b>Total Special Education</b>	<b>372,764</b>	<b>(180)</b>	<b>372,584</b>	<b>358,268</b>	<b>14,316</b>
Bilingual Education:					
Salaries of Teachers	368,848	38,157	407,005	406,888	117
Other Salaries of Instruction	43,063	(1,980)	41,083	36,303	4,780
General Supplies	4,911	(2,500)	2,411	56	2,355
<b>Total Bilingual Education</b>	<b>416,822</b>	<b>33,677</b>	<b>450,499</b>	<b>443,247</b>	<b>7,252</b>
School Sponsored Co-curricular Activities:					
Salaries	1,663	500	2,163	2,104	59
<b>Total School Sponsored Co-curricular Activities</b>	<b>1,663</b>	<b>500</b>	<b>2,163</b>	<b>2,104</b>	<b>59</b>
School Sponsored Athletics:					
Salaries	1,443		1,443	1,422	21
Supplies and Materials	1,000		1,000	995	5
<b>Total School Sponsored Athletics</b>	<b>2,443</b>	<b>-</b>	<b>2,443</b>	<b>2,417</b>	<b>26</b>
Before/After School Programs:					
Salaries of Teachers	38,001	(19,000)	19,001	4,130	14,871
<b>Total Before/After School Programs</b>	<b>38,001</b>	<b>(19,000)</b>	<b>19,001</b>	<b>4,130</b>	<b>14,871</b>
Alternative Education Programs - Support Services:					
Salaries	50,224	(50,224)	-	-	-
<b>Total Alternative Education Programs - Support Services</b>	<b>50,224</b>	<b>(50,224)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Instruction</b>	<b>2,072,096</b>	<b>67,787</b>	<b>2,139,883</b>	<b>2,098,348</b>	<b>41,535</b>



Newark Board of Education  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2020

School: Salome Ureña (North Tenth Street)

	Original Budget	Transfers	Final Budget	Actual	Final to Actual
<b>Undistributed Expenditures:</b>					
<b>Attendance and Social Work Services:</b>					
Salaries	\$ 74,266	\$ (3,000)	\$ 71,266	\$ 64,855	\$ 6,411
Salaries of Family Liaisons/Comm Parent Inv. Specialists	36,771	(3,000)	33,771	29,999	3,772
<b>Total Attendance and Social Work Services</b>	<b>111,037</b>	<b>(6,000)</b>	<b>105,037</b>	<b>94,854</b>	<b>10,183</b>
<b>Health Services:</b>					
Salaries	101,788	(65,000)	36,788	13,459	23,329
Other Salaries	1,344	100	1,444	1,394	50
Supplies and Materials	500		500	497	3
<b>Total Health Services</b>	<b>103,632</b>	<b>(64,900)</b>	<b>38,732</b>	<b>15,350</b>	<b>23,382</b>
<b>Guidance:</b>					
Salaries of Other Professional Staff	99,710	1,100	100,810	100,764	46
<b>Total Guidance</b>	<b>99,710</b>	<b>1,100</b>	<b>100,810</b>	<b>100,764</b>	<b>46</b>
<b>Improvement of Instruction Services:</b>					
Salaries of Supervisors of Instruction	56,830	51,146	56,830	48,696	8,134
Salaries of Secretarial and Clerical Assistants		4,000	51,146	42,658	8,488
Salaries of Facilitators, Math & Literacy Coaches	165,270		169,270	169,174	96
Purchased Professional - Education Services	2,500		2,500	2,500	
Other Objects	2,310		2,310	257	2,053
<b>Total Improvement of Instruction Services</b>	<b>226,910</b>	<b>55,146</b>	<b>282,056</b>	<b>263,285</b>	<b>18,771</b>
<b>Instructional Staff Training Services:</b>					
Purchased Professional - Education Services	500		500		500
<b>Total Instructional Staff Training Services</b>	<b>500</b>	<b>-</b>	<b>500</b>	<b>-</b>	<b>500</b>
<b>Support Services - School Administration:</b>					
Salaries of Principals/Assistant Principals/Program Directors	198,867		198,867	196,909	1,958
Salaries of Secretarial and Clerical Assistants	52,068	(5,922)	46,146	40,133	6,013
Other Salaries	1,440	7,280	8,720	8,476	244
Other Purchased Services	4,871	5,686	10,557	7,949	2,608
Supplies and Materials	6,517	(500)	6,017	5,535	482
Other Objects	3,500		3,500	2,140	1,360
<b>Total Support Services - School Administration</b>	<b>267,263</b>	<b>6,544</b>	<b>273,807</b>	<b>261,142</b>	<b>12,665</b>
<b>Security:</b>					
Salaries	55,378	14,500	69,878	69,559	319
<b>Total Security</b>	<b>55,378</b>	<b>14,500</b>	<b>69,878</b>	<b>69,559</b>	<b>319</b>
<b>Student Transportation Services:</b>					
Contracted Services - Transportation (Other than Between Home and School) - Vendors	6,000		6,000	2,335	3,665
<b>Total Student Transportation Services</b>	<b>6,000</b>	<b>-</b>	<b>6,000</b>	<b>2,335</b>	<b>3,665</b>
<b>Unallocated Benefits:</b>					
Health Benefits	456,019		456,019	456,019	-
<b>Total Unallocated Benefits</b>	<b>456,019</b>	<b>-</b>	<b>456,019</b>	<b>456,019</b>	<b>-</b>
<b>Total Undistributed Expenditures</b>	<b>1,326,449</b>	<b>6,390</b>	<b>1,332,839</b>	<b>1,263,308</b>	<b>69,531</b>
<b>Total Expenditures - Current Expense</b>	<b>3,398,545</b>	<b>74,177</b>	<b>3,472,722</b>	<b>3,361,656</b>	<b>111,066</b>

Newark Board of Education  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2020

School: Salome Urefia (North Tenth Street)

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
	\$ 16,600		\$ 16,600	\$ 13,560	\$ 3,040
	16,600	-	16,600	13,560	3,040
	3,415,145	\$ 74,177	3,489,322	3,375,216	114,106
	3,413,401	74,177	3,487,578	3,378,031	(109,547)
	3,413,401	74,177	3,487,578	3,378,031	(109,547)
	(1,744)		(1,744)	2,815	4,559
	1,744		1,744	1,744	
	\$ -	\$ -	\$ -	\$ 4,559	\$ 4,559

Newark Board of Education  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2020

School: Oliver Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
<b>Expense</b>					
<b>Current:</b>					
Instruction - Regular Programs:					
Salaries of Teachers:					
Kindergarten	\$ 130,300	\$ 6,500	\$ 136,800	\$ 136,713	\$ 87
Grades 1- 5	1,446,167	46,172	1,492,339	1,492,254	85
Grades 6-8	1,465,423	100,257	1,565,680	1,564,588	1,092
Undistributed Instruction:					
Other Salaries of Instruction	69,529	1,000	70,529	70,522	7
General Supplies	82,574		82,574	58,807	23,767
Textbooks	1,000		1,000		1,000
Other Objects	6,615	2,000	8,615	4,967	3,648
Total Regular Programs	3,201,608	155,929	3,357,537	3,327,851	29,686
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	54,940	(1,000)	53,940	53,600	340
Other Salaries of Instruction	1,820	(1,000)	820		820
Total Learning and/or Language Disabilities	56,760	(2,000)	54,760	53,600	1,160
Behavioral Disabilities:					
Salaries of Teachers	110,495	6,000	116,495	116,309	186
Other Salaries of Instruction	3,640	(2,000)	1,640		1,640
Total Behavioral Disabilities	114,135	4,000	118,135	116,309	1,826
Resource Room/Resource Center:					
Salaries of Teachers	377,387	3,000	380,387	380,226	161
Other Salaries of Instruction	12,740	(12,000)	740		740
Total Resource Room/Resource Center	390,127	(9,000)	381,127	380,226	901
Total Special Education	561,022	(7,000)	554,022	550,135	3,887
Bilingual Education:					
Salaries of Teachers	1,173,000	(75,972)	1,097,028	1,096,876	152
Other Salaries of Instruction	94,844	4,400	99,244	97,989	1,255
Total Bilingual Education	1,267,844	(71,572)	1,196,272	1,194,865	1,407
School Sponsored Co-curricular Activities:					
Salaries	31,147	3,700	34,847	34,800	47
Total School Sponsored Co-curricular Activities	31,147	3,700	34,847	34,800	47
School Sponsored Athletics:					
Salaries	9,536	(8,836)	700		700
Total School Sponsored Athletics	9,536	(8,836)	700		700
Before/After School Programs:					
Salaries of Teachers	9,990	4,532	14,522	9,697	4,825
Total Before/After School Programs	9,990	4,532	14,522	9,697	4,825
Total Instruction	5,081,147	76,753	5,157,900	5,117,348	40,552

Newark Board of Education  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2020

School: Oliver Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
<b>Undistributed Expenditures:</b>					
<b>Attendance and Social Work Services:</b>					
Salaries	\$ 62,166	\$ (13,500)	\$ 48,666	\$ 47,456	\$ 1,210
Salaries of Family Liaisons/Comm Parent Inv. Specialists	40,000	(9,000)	31,000	30,527	473
<b>Total Attendance and Social Work Services</b>	<b>102,166</b>	<b>(22,500)</b>	<b>79,666</b>	<b>77,983</b>	<b>1,683</b>
<b>Health Services:</b>					
Salaries	199,707	1,800	201,507	201,445	62
Other Salaries	3,780		3,780	2,736	1,044
Supplies and Materials	500		500	494	6
<b>Total Health Services</b>	<b>203,987</b>	<b>1,800</b>	<b>205,787</b>	<b>204,675</b>	<b>1,112</b>
<b>Guidance:</b>					
Salaries of Other Professional Staff	182,038	6,400	188,438	188,428	10
Supplies and Materials	500		500	479	21
<b>Total Guidance</b>	<b>182,538</b>	<b>6,400</b>	<b>188,938</b>	<b>188,907</b>	<b>31</b>
<b>Improvement of Instruction Services:</b>					
Salaries of Supervisors of Instruction	153,042	4,900	157,942	157,940	2
Salaries of Secretarial and Clerical Assistants	76,311	400	76,711	76,662	49
Salaries of Facilitators, Math & Literacy Coaches	177,607	35,100	212,707	212,629	78
Purchased Professional - Education Services	46,625	(15,897)	30,728	27,652	3,076
Other Objects	7,186		7,186	4,889	2,297
<b>Total Improvement of Instruction Services</b>	<b>460,771</b>	<b>24,503</b>	<b>485,274</b>	<b>479,772</b>	<b>5,502</b>
<b>Educational Media/Library Services:</b>					
Salaries of Other Professional Staff	64,357	(64,357)	-	-	-
<b>Total Educational Media/Library Services</b>	<b>64,357</b>	<b>(64,357)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Instructional Staff Training Services:</b>					
Purchased Professional - Education Services	1,000		1,000		1,000
<b>Total Instructional Staff Training Services</b>	<b>1,000</b>	<b>-</b>	<b>1,000</b>	<b>-</b>	<b>1,000</b>
<b>Support Services - School Administration:</b>					
Salaries of Principals/Assistant Principals/Program Directors	290,928	5,700	296,628	296,539	89
Salaries of Secretarial and Clerical Assistants	76,311	400	76,711	76,674	37
Other Salaries	2,520	1,401	3,921	3,903	18
Other Purchased Services	32,796		32,796	22,380	10,416
Other Objects	1,200		1,200	700	500
<b>Total Support Services - School Administration</b>	<b>403,755</b>	<b>7,501</b>	<b>411,256</b>	<b>400,196</b>	<b>11,060</b>
<b>Security:</b>					
Salaries	127,930	(15,000)	112,930	111,876	1,054
<b>Total Security</b>	<b>127,930</b>	<b>(15,000)</b>	<b>112,930</b>	<b>111,876</b>	<b>1,054</b>
<b>Student Transportation Services:</b>					
Contracted Services - Transportation (Other than Between Home and School) - Vendors	13,610		13,610	9,978	3,632
<b>Total Student Transportation Services</b>	<b>13,610</b>	<b>-</b>	<b>13,610</b>	<b>9,978</b>	<b>3,632</b>

Newark Board of Education  
Blended Resource Fund 15  
Schedule of Blended Expenditures  
Budget and Actual  
Year ended June 30, 2020

	Original Budget	Transfers	Final Budget	Actual	Final to Actual
<b>School: Oliver Street</b>					
Unallocated Benefits:					
Health Benefits	\$ 1,360,328		\$ 1,360,328	\$ 1,360,328	-
Total Unallocated Benefits	1,360,328	-	1,360,328	1,360,328	-
Total Undistributed Expenditures	2,920,442	\$ (61,653)	2,858,789	2,833,715	\$ 25,074
Total Expenditures - Current Expense	8,001,589	15,100	8,016,689	7,951,063	65,626
Total Expenditures - School Based	8,001,589	15,100	8,016,689	7,951,063	65,626
Other Financing Sources:					
Transfers In	7,995,891	15,100	8,010,991	7,955,171	(55,820)
Total Other Financing Sources	7,995,891	15,100	8,010,991	7,955,171	(55,820)
Excess (Deficiency) of Other Financing Sources			(5,698)	4,108	9,806
Over (Under) Expenditures and Other Financing (Uses)	(5,698)		(5,698)	4,108	9,806
Fund Balances, July 1	5,698		5,698	5,698	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 9,806	\$ 9,806

Newark Board of Education  
Blended Resource Fund 15Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2020

School: New Park	Original Budget	Transfers	Final Budget	Actual	Final to Actual
<b>Expense</b>					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Kindergarten	\$ 315,298	\$ (20,000)	\$ 295,298	\$ 286,387	\$ 8,911
Grades 1-5	1,294,498	27,500	1,321,998	1,316,403	5,595
Grades 6-8	1,279,504	(64,999)	1,214,505	1,205,494	9,011
Undistributed Instruction:					
Other Salaries of Instruction	141,692	1,100	142,792	142,720	72
General Supplies	88,530	32,124	120,654	61,754	58,900
Textbooks	1,896		1,896		1,896
Other Objects	29,045	(21,872)	7,173	1,887	5,286
Total Regular Programs	3,150,463	(46,147)	3,104,316	3,014,645	89,671
Instruction - Special Education:					
Multiple Disabilities:					
Salaries of Teachers	254,305	(65,001)	189,304	175,885	13,419
Other Salaries of Instruction	147,427	4,300	151,727	151,040	687
General Supplies	4,348		4,348	1,377	2,971
Other Objects	3,770		3,770	868	2,902
Total Multiple Disabilities	409,850	(60,701)	349,149	329,170	19,979
Resource Room/Resource Center:					
Salaries of Teachers	223,590	9,266	232,856	212,434	20,422
Other Salaries of Instruction	5,460		5,460	140	5,320
General Supplies	7,911		7,911		7,911
Other Objects	2,513		2,513		2,513
Total Resource Room/Resource Center	239,474	9,266	248,740	212,574	36,166
Total Special Education	649,324	(51,435)	597,889	541,744	56,145
Bilingual Education:					
Salaries of Teachers	512,546	(46,500)	466,046	452,770	13,276
Other Salaries of Instruction	52,106	11,547	63,653	63,603	50
General Supplies	5,969		5,969		5,969
Other Objects	5,000		5,000		5,000
Total Bilingual Education	575,621	(34,953)	540,668	516,373	24,295
School Sponsored Co-curricular Activities:					
Salaries	29,488	(23,800)	5,688		5,688
Supplies and Materials	2,000		2,000		2,000
Total School Sponsored Co-curricular Activities	31,488	(23,800)	7,688	-	7,688
School Sponsored Athletics:					
Salaries	9,541	(5,000)	4,541		4,541
Supplies and Materials	2,400		2,400		2,400
Total School Sponsored Athletics	11,941	(5,000)	6,941	-	6,941
Before/After School Programs:					
Salaries of Teachers	46,844	(11,800)	35,044	32,977	2,067
Other Salaries for Instruction	3,600	(2,000)	1,600		1,600
Total Before/After School Programs	50,444	(13,800)	36,644	32,977	3,667
Total Instruction	4,469,281	(175,135)	4,294,146	4,105,739	188,407

Newark Board of Education  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2020

School: New Park	Original Budget	Transfers	Final Budget	Actual	Final to Actual
<b>Undistributed Expenditures:</b>					
<b>Attendance and Social Work Services:</b>	\$ 102,360		\$ 102,360	\$ 101,375	\$ 985
Salaries	48,815	\$ (5,000)	43,815	37,980	5,835
Salaries of Family Liaisons/Comm Parent Inv. Specialists	500		500	496	4
Supplies and Materials	151,675	(5,000)	146,675	139,851	6,824
<b>Total Attendance and Social Work Services</b>					
<b>Health Services:</b>	172,185	(70,000)	102,185	98,786	3,399
Salaries	1,230	200	1,430	1,342	88
Other Salaries	1,546		1,546	1,466	80
Supplies and Materials	174,961	(69,800)	105,161	101,594	3,567
<b>Total Health Services</b>					
<b>Guidance:</b>	99,772	(10,000)	89,772	80,001	9,771
Salaries of Other Professional Staff	500		500	295	205
Supplies and Materials	100,272	(10,000)	90,272	80,296	9,976
<b>Total Guidance</b>					
<b>Improvement of Instruction Services:</b>	155,206	12,000	167,206	167,021	185
Salaries of Supervisors of Instruction	54,264	57,028	111,292	106,261	5,031
Salaries of Secretarial and Clerical Assistants	201,801	(50,000)	151,801	140,259	11,542
Salaries of Facilitators, Math & Literacy Coaches		800	800		800
Purchased Professional - Education Services	411,271	19,828	431,099	413,541	17,558
<b>Total Improvement of Instruction Services</b>					
<b>Educational Media/Library Services:</b>	102,360	800	103,160	103,010	150
Salaries of Other Professional Staff	15,720		15,720		15,720
Supplies and Materials	118,080	800	118,880	103,010	15,870
<b>Total Educational Media/Library Services</b>					
<b>Support Services - School Administration:</b>	321,256	12,500	333,756	333,289	467
Salaries of Principals/Assistant Principals/Program Directors	151,339	(35,315)	116,024	109,084	6,940
Salaries of Secretarial and Clerical Assistants	76,186	(74,266)	1,920	1,589	331
Other Salaries	45,650		45,650	19,239	26,411
Other Purchased Services	5,575		5,575	4,356	1,219
Supplies and Materials	8,204		8,204	6,798	1,406
Other Objects	608,210	(97,081)	511,129	474,355	36,774
<b>Total Support Services - School Administration</b>					
<b>Security:</b>	109,559	5,500	115,059	114,050	1,009
Salaries	109,559	5,500	115,059	114,050	1,009
<b>Total Security</b>					
<b>Student Transportation Services:</b>					
Contracted Services - Transportation (Other than Between Home and School) - Vendors	19,807	(11,052)	8,755	7,136	1,619
<b>Total Student Transportation Services</b>	19,807	(11,052)	8,755	7,136	1,619
<b>Unallocated Benefits:</b>	1,252,120		1,252,120	1,252,120	-
Health Benefits	1,252,120	-	1,252,120	1,252,120	-
<b>Total Unallocated Benefits</b>	2,945,955	(166,805)	2,779,150	2,685,953	93,197
<b>Total Undistributed Expenditures</b>	7,415,236	(341,940)	7,073,296	6,791,692	281,604
<b>Total Expenditures - Current Expense</b>	7,415,236	(341,940)	7,073,296	6,791,692	281,604
<b>Total Expenditures - School Based</b>					

Newark Board of Education  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2020

School: New Park	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Other Financing Sources:					
Transfers In	\$ 7,374,633	\$ (341,940)	\$ 7,032,693	\$ 6,808,640	\$ (224,053)
Total Other Financing Sources	<u>7,374,633</u>	<u>(341,940)</u>	<u>7,032,693</u>	<u>6,808,640</u>	<u>(224,053)</u>
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(40,603)		(40,603)	16,948	57,551
Fund Balances, July 1	40,603		40,603	40,603	
Fund Balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 57,551</u>	<u>\$ 57,551</u>



Newark Board of Education  
Blended Resource Fund 15Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2020

School: Peshine Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
<b>Expense</b>					
<b>Current:</b>					
<b>Instruction - Regular Programs:</b>					
<b>Salaries of Teachers:</b>	\$ 178,776	\$ 41,400	\$ 220,176	\$ 220,106	\$ 70
Kindergarten	1,325,041	20,300	1,345,341	1,345,236	105
Grades 1-5	970,768	(36,200)	934,568	934,433	135
Grades 6-8					
<b>Undistributed Instruction:</b>	100,419	4,000	104,419	104,273	146
Other Salaries of Instruction	44,565	(244)	44,321	35,258	9,063
General Supplies	9,200		9,200	4,002	5,198
Other Objects					
<b>Total Regular Programs</b>	<u>2,628,769</u>	<u>29,256</u>	<u>2,658,025</u>	<u>2,643,308</u>	<u>14,717</u>
<b>Instruction - Special Education:</b>					
<b>Learning and/or Language Disabilities:</b>					
Salaries of Teachers	152,408	6,500	158,908	158,724	184
Other Salaries of Instruction	5,460	1,500	6,960	6,855	105
General Supplies	1,000	(1,000)			1,000
Other Objects	1,000		1,000		
<b>Total Learning and/or Language Disabilities</b>	<u>159,868</u>	<u>7,000</u>	<u>166,868</u>	<u>165,579</u>	<u>1,289</u>
<b>Behavioral Disabilities:</b>					
Salaries of Teachers	326,014	(35,000)	291,014	288,668	2,346
Other Salaries of Instruction	170,152	31,000	201,152	192,668	8,484
General Supplies	3,000	(3,000)			3,000
Other Objects	3,000		3,000		
<b>Total Behavioral Disabilities</b>	<u>502,166</u>	<u>(7,000)</u>	<u>495,166</u>	<u>481,336</u>	<u>13,830</u>
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	539,918	(53,500)	486,418	486,335	83
Other Salaries of Instruction	3,640		3,640	1,528	2,112
General Supplies	5,000	(1,661)	3,339	3,339	
Other Objects	3,000		3,000		3,000
<b>Total Resource Room/Resource Center</b>	<u>551,558</u>	<u>(55,161)</u>	<u>496,397</u>	<u>491,202</u>	<u>5,195</u>
<b>Total Special Education</b>	<u>1,213,592</u>	<u>(55,161)</u>	<u>1,158,431</u>	<u>1,138,117</u>	<u>20,314</u>
<b>Bilingual Education:</b>					
Salaries of Teachers	56,375	3,500	59,875	59,684	191
Other Salaries of Instruction	1,820		1,820		1,820
<b>Total Bilingual Education</b>	<u>58,195</u>	<u>3,500</u>	<u>61,695</u>	<u>59,684</u>	<u>2,011</u>
<b>School Sponsored Co-curricular Activities:</b>					
Salaries	19,715	(8,100)	11,615	9,845	1,770
<b>Total School Sponsored Co-curricular Activities</b>	<u>19,715</u>	<u>(8,100)</u>	<u>11,615</u>	<u>9,845</u>	<u>1,770</u>
<b>School Sponsored Athletics:</b>					
Salaries	13,585	8,000	21,585	21,433	152
Supplies and Materials	5,000		5,000		5,000
<b>Total School Sponsored Athletics</b>	<u>18,585</u>	<u>8,000</u>	<u>26,585</u>	<u>21,433</u>	<u>5,152</u>

Newark Board of Education  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2020

School: Peshine Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
<b>Before/After School Programs:</b>					
Salaries of Teachers	\$ 4,000		\$ 4,000	\$ 4,000	\$ 4,000
Other Salaries for Instruction	8,100		8,100	6,548	1,552
Total Before/After School Programs	12,100	-	12,100	6,548	5,552
Total Instruction	3,950,956	\$ (22,505)	3,928,451	3,878,935	49,516
<b>Undistributed Expenditures:</b>					
<b>Attendance and Social Work Services:</b>					
Supplies and Materials	1,000		1,000		1,000
Total Attendance and Social Work Services	1,000	-	1,000	-	1,000
<b>Health Services:</b>					
Salaries	200,332	200	200,532	200,503	29
Other Salaries	3,600		3,600	1,394	2,206
Supplies and Materials	1,095		1,095		1,095
Total Health Services	205,027	200	205,227	201,897	3,330
<b>Guidance:</b>					
Salaries of Other Professional Staff	74,266	(24,000)	50,266	48,688	1,578
Total Guidance	74,266	(24,000)	50,266	48,688	1,578
<b>Improvement of Instruction Services:</b>					
Salaries of Supervisors of Instruction	157,370		157,370	155,141	2,229
Salaries of Secretarial and Clerical Assistants	52,244	24,148	76,392	76,306	86
Salaries of Facilitators, Math & Literacy Coaches	80,975	21,100	102,075	102,047	28
Supplies and Materials	5,648		5,648		5,648
Total Improvement of Instruction Services	296,237	45,248	341,485	333,494	7,991
<b>Support Services – School Administration:</b>					
Salaries of Principals/Assistant Principals/Program Directors	300,950	7,800	308,750	308,707	43
Salaries of Secretarial and Clerical Assistants	99,939	(23,848)	76,091	74,981	1,110
Other Salaries	1,500		1,500	231	1,269
Other Purchased Services	21,879	5,905	27,784	18,364	9,420
Supplies and Materials	4,000		4,000	1,375	2,625
Other Objects	2,200		2,200	2,200	
Total Support Services – School Administration	430,468	(10,143)	420,325	405,858	14,467
<b>Security:</b>					
Salaries	91,680	4,500	96,180	96,090	90
Total Security	91,680	4,500	96,180	96,090	90
<b>Student Transportation Services:</b>					
Contracted Services – Transportation (Other than Between Home and School) – Vendors	22,412		22,412	6,597	15,815
Total Student Transportation Services	22,412	-	22,412	6,597	15,815
<b>Unallocated Benefits:</b>					
Health Benefits	1,143,912		1,143,912	1,143,912	
Total Unallocated Benefits	1,143,912	-	1,143,912	1,143,912	
Total Undistributed Expenditures	2,265,002	15,805	2,280,807	2,236,536	44,271
Total Expenditures - Current Expense	6,215,958	(6,700)	6,209,258	6,115,471	93,787
Total Expenditures - School Based	6,215,958	(6,700)	6,209,258	6,115,471	93,787

Newark Board of Education  
Blended Resource Fund 15  
Schedule of Blended Expenditures  
Budget and Actual  
Year ended June 30, 2020

School: Peshine Avenue  
Other Financing Sources:  
Transfers In  
Total Other Financing Sources

	Original Budget	Transfers	Final Budget	Actual	Final to Actual
	\$ 6,203,585	\$ (6,700)	\$ 6,196,885	\$ 6,107,781	\$ (89,104)
	6,203,585	(6,700)	6,196,885	6,107,781	(89,104)
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(12,373)		(12,373)	(7,690)	4,683
Fund Balances, July 1	12,373		12,373	12,373	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 4,683	\$ 4,683

Newark Board of Education  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2020

School: Quitman Community	Original Budget	Transfers	Final Budget	Actual	Final to Actual
<b>Expense</b>					
<b>Current:</b>					
<b>Instruction - Regular Programs:</b>					
Salaries of Teachers:					
Kindergarten	\$ 320,930	\$ 500	\$ 321,430	\$ 315,212	\$ 6,218
Grades 1- 5	1,107,726	(40,500)	1,067,226	1,066,102	1,124
Grades 6-8	931,991	5,000	936,991	936,376	615
Undistributed Instruction:					
Other Salaries of Instruction	105,584		105,584	104,167	1,417
General Supplies	29,461		29,461		29,461
Textbooks	2,011		2,011		2,011
Other Objects	12,739		12,739	2,054	10,685
<b>Total Regular Programs</b>	<b>2,510,442</b>	<b>(35,000)</b>	<b>2,475,442</b>	<b>2,423,911</b>	<b>51,531</b>
<b>Instruction - Special Education:</b>					
Multiple Disabilities:					
Salaries of Teachers	279,648	(85,000)	194,648	185,409	9,239
Other Salaries of Instruction	6,200		6,200	280	5,920
Purchased Professional & Educational Services	5,900		5,900		5,900
General Supplies	1,390		1,390		1,390
Other Objects	288		288		288
<b>Total Multiple Disabilities</b>	<b>293,426</b>	<b>(85,000)</b>	<b>208,426</b>	<b>185,689</b>	<b>22,737</b>
Resource Room/Resource Center:					
Salaries of Teachers	143,184	22,000	165,184	164,907	277
Other Salaries of Instruction	4,040		4,040	140	3,900
Purchased Professional & Educational Services	5,000		5,000		5,000
General Supplies	2,000		2,000		2,000
Other Objects	492		492		492
<b>Total Resource Room/Resource Center</b>	<b>154,716</b>	<b>22,000</b>	<b>176,716</b>	<b>165,047</b>	<b>11,669</b>
Autism:					
Salaries of Teachers	547,336	43,200	590,536	590,492	44
Other Salaries of Instruction	274,439	30,500	304,939	300,792	4,147
Purchased Professional & Educational Services	22,000		22,000		22,000
Purchased Technical Services	1,000		1,000		1,000
General Supplies	14,100		14,100	1,753	12,347
Other Objects	1,152		1,152		1,152
<b>Total Autism</b>	<b>860,027</b>	<b>73,700</b>	<b>933,727</b>	<b>893,037</b>	<b>40,690</b>
<b>Total Special Education</b>	<b>1,308,169</b>	<b>10,700</b>	<b>1,318,869</b>	<b>1,243,773</b>	<b>75,096</b>
School Sponsored Co-curricular Activities:					
Salaries	23,100	(5,000)	18,100	12,900	5,200
Supplies and Materials	5,150		5,150		5,150
Other Objects	500		500		500
<b>Total School Sponsored Co-curricular Activities</b>	<b>28,750</b>	<b>(5,000)</b>	<b>23,750</b>	<b>12,900</b>	<b>10,850</b>
School Sponsored Athletics:					
Salaries	8,098		8,098	1,820	6,278
Supplies and Materials	2,000		2,000		2,000
<b>Total School Sponsored Athletics</b>	<b>10,098</b>		<b>10,098</b>	<b>1,820</b>	<b>8,278</b>

Newark Board of Education  
Blended Resource Fund 15  
Schedule of Blended Expenditures  
Budget and Actual  
Year ended June 30, 2020

	Original Budget	Transfers	Final Budget	Actual	Final to Actual
<b>School: Quitman Community</b>					
Before/After School Programs:	\$ 72,840	\$ (40,000)	\$ 32,840	\$ 3,628	\$ 29,212
Salaries of Teachers	4,000	2,000	6,000	5,834	166
Other Salaries for Instruction	76,840	(38,000)	38,840	9,462	29,378
<b>Total Before/After School Programs</b>	<b>3,934,299</b>	<b>(67,300)</b>	<b>3,866,999</b>	<b>3,691,866</b>	<b>175,133</b>
Total Instruction					
Undistributed Expenditures:					
Attendance and Social Work Services:	164,997	600	165,597	165,531	66
Salaries	48,749	5,100	53,849	53,777	72
Salaries of Family Liaisons/Comm Parent Inv. Specialists	2,120		2,120		2,120
Supplies and Materials	450		450		450
Other Objects	216,316	5,700	222,016	219,308	2,708
<b>Total Attendance and Social Work Services</b>					
Health Services:	97,635	1,000	98,635	98,500	135
Salaries	1,200		1,200	892	308
Other Salaries	2,000		2,000	1,038	962
Supplies and Materials	100,835	1,000	101,835	100,430	1,405
<b>Total Health Services</b>					
Improvement of Instruction Services:	114,846	(12,000)	102,846	101,611	1,235
Salaries of Supervisors of Instruction	52,962	8,848	61,810	58,891	2,919
Salaries of Secretarial and Clerical Assistants	186,888	15,000	201,888	201,415	473
Salaries of Facilitators, Math & Literacy Coaches	18,000		18,000		18,000
Other Purchased Services	372,696	11,848	384,544	361,917	22,627
<b>Total Improvement of Instruction Services</b>					
Instructional Staff Training Services:	21,254		21,254		21,254
Purchased Professional - Education Services	1,500		1,500		1,500
Supplies and Materials	22,754		22,754		22,754
<b>Total Instructional Staff Training Services</b>					
Support Services - School Administration:	241,342	19,300	260,642	260,345	297
Salaries of Principals/Assistant Principals/Program Directors	100,657	(42,848)	57,809	57,540	269
Salaries of Secretarial and Clerical Assistants	2,220		2,220	1,906	314
Other Salaries	27,121		27,121	15,489	11,632
Other Purchased Services	1,223		1,223		1,223
Supplies and Materials	7,638		7,638	3,563	4,075
Other Objects	380,201	(23,548)	356,653	338,843	17,810
<b>Total Support Services - School Administration</b>					
Security:	179,654	200	179,854	179,694	160
Salaries	179,654	200	179,854	179,694	160
<b>Total Security</b>					
Student Transportation Services:					
Contracted Services - Transportation (Other than Between Home and School) - Vendors	15,814		15,814	3,314	12,500
<b>Total Student Transportation Services</b>	<b>15,814</b>		<b>15,814</b>	<b>3,314</b>	<b>12,500</b>

Newark Board of Education  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2020

	Original Budget	Transfers	Final Budget	Actual	Final to Actual
<b>School: Quitman Community</b>					
Unallocated Benefits:					
Health Benefits	\$ 1,004,788		\$ 1,004,788	\$ 1,004,788	
Total Unallocated Benefits	1,004,788	-	1,004,788	1,004,788	-
Total Undistributed Expenditures	2,293,058	\$ (4,800)	2,288,258	2,208,294	\$ 79,964
Total Expenditures - Current Expense	6,227,357	(72,100)	6,155,257	5,900,160	255,097
<b>Capital Outlay:</b>					
Equipment:					
Undistributed Expenditures:					
Non-Instructional Equipment	28,500		28,500		28,500
Total Equipment	28,500	-	28,500	-	28,500
Total Expenditures - School Based	6,255,857	(72,100)	6,183,757	5,900,160	283,597
<b>Other Financing Sources:</b>					
Transfers In	6,246,699	(72,100)	6,174,599	5,906,907	(267,692)
Total Other Financing Sources	6,246,699	(72,100)	6,174,599	5,906,907	(267,692)
<b>Excess (Deficiency) of Other Financing Sources</b>					
Over (Under) Expenditures and Other Financing (Uses)	(9,158)		(9,158)	6,747	15,905
<b>Fund Balances, July 1</b>	9,158		9,158	9,158	
<b>Fund Balances, June 30</b>	\$ -	\$ -	\$ -	\$ 15,905	\$ 15,905

Newark Board of Education  
Blended Resource Fund 15  
Schedule of Blended Expenditures  
Budget and Actual  
Year ended June 30, 2020

School: Rafael Hernandez

## Expense

## Current:

## Instruction - Regular Programs:

## Salaries of Teachers:

## Kindergarten

## Grades 1-5

## Grades 6-8

## Undistributed Instruction:

## Other Salaries of Instruction

## General Supplies

## Other Objects

## Total Regular Programs

## Instruction - Special Education:

## Learning and/or Language Disabilities:

## Salaries of Teachers

## Other Salaries of Instruction

## General Supplies

## Total Learning and/or Language Disabilities

## Behavioral Disabilities:

## Other Salaries of Instruction

## 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

## Total School Sponsored Athletics

	Original Budget	Transfers	Final Budget	Actual	Final to Actual
	\$	\$	\$	\$	\$
Salaries of Teachers:	210,163	6,300	216,463	214,002	2,461
Kindergarten	940,928	1,100	942,028	938,177	3,851
Grades 1-5	1,305,980	(79,000)	1,226,980	1,211,494	15,486
Grades 6-8					
Undistributed Instruction:	102,422	8,500	110,922	110,762	160
Other Salaries of Instruction	75,723	21,971	97,694	87,411	10,283
General Supplies	8,500		8,500		8,500
Other Objects					
Total Regular Programs	2,643,716	(41,129)	2,602,587	2,561,846	40,741
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	249,386	(100,100)	149,286	140,545	8,741
Other Salaries of Instruction	3,640	1,000	4,640	4,566	74
General Supplies	3,000		3,000	2,161	839
Total Learning and/or Language Disabilities	256,026	(99,100)	156,926	147,272	9,654
Behavioral Disabilities:					
Other Salaries of Instruction	5,460		5,460		5,460
Total Behavioral Disabilities	5,460		5,460		5,460
Multiple Disabilities:					
Salaries of Teachers	247,389	(20,000)	227,389	212,683	14,706
Other Salaries of Instruction	5,460		5,460	2,914	2,546
General Supplies	10,000		10,000	7,110	2,890
Total Multiple Disabilities	262,849	(20,000)	242,849	222,707	20,142
Resource Room/Resource Center:					
Salaries of Teachers	262,215	(15,000)	247,215	238,907	8,308
Other Salaries of Instruction	7,280		7,280		7,280
Total Resource Room/Resource Center	269,495	(15,000)	254,495	238,907	15,588
Total Special Education	793,830	(134,100)	659,730	608,886	50,844
Bilingual Education:					
Salaries of Teachers	419,696	52,300	471,996	464,876	7,120
Other Salaries of Instruction	41,807	184	41,991	41,891	100
General Supplies	3,000		3,000	1,125	1,875
Total Bilingual Education	464,503	52,484	516,987	507,892	9,095
School Sponsored Co-curricular Activities:					
Salaries	11,726	1,600	13,326	13,300	26
Total School Sponsored Co-curricular Activities	11,726	1,600	13,326	13,300	26
School Sponsored Athletics:					
Salaries	8,098		8,098		8,098
Total School Sponsored Athletics	8,098		8,098		8,098

Newark Board of Education  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2020

School: Rafael Hernandez	Original Budget	Transfers	Final Budget	Actual	Final to Actual
<b>Before/After School Programs:</b>					
Salaries of Teachers	\$ 47,360	\$ (27,000)	\$ 20,360	\$ 5,352	\$ 15,008
Other Salaries for Instruction	5,040		5,040	1,785	3,255
<b>Total Before/After School Programs</b>	<b>52,400</b>	<b>(27,000)</b>	<b>25,400</b>	<b>7,137</b>	<b>18,263</b>
<b>Total Instruction</b>	<b>3,974,273</b>	<b>(148,145)</b>	<b>3,826,128</b>	<b>3,699,061</b>	<b>127,067</b>
<b>Undistributed Expenditures:</b>					
<b>Attendance and Social Work Services:</b>					
Salaries	54,940	2,300	57,240	57,175	65
Salaries of Family Liaisons/Comm Parent Inv. Specialists	43,050	(10,000)	33,050	29,999	3,051
<b>Total Attendance and Social Work Services</b>	<b>97,990</b>	<b>(7,700)</b>	<b>90,290</b>	<b>87,174</b>	<b>3,116</b>
<b>Health Services:</b>					
Salaries	208,017	1,400	209,417	209,362	55
Other Salaries	1,640	1,209	2,849	2,849	
Supplies and Materials	500		500		500
<b>Total Health Services</b>	<b>210,157</b>	<b>2,609</b>	<b>212,766</b>	<b>212,211</b>	<b>555</b>
<b>Guidance:</b>					
Salaries of Other Professional Staff	54,325	(15,000)	39,325	36,709	2,616
Other Objects	1,120		1,120		1,120
<b>Total Guidance</b>	<b>55,445</b>	<b>(15,000)</b>	<b>40,445</b>	<b>36,709</b>	<b>3,736</b>
<b>Improvement of Instruction Services:</b>					
Salaries of Supervisors of Instruction	155,206	1,600	156,806	156,780	26
Salaries of Secretarial and Clerical Assistants	52,244	23,892	76,136	75,155	981
Salaries of Facilitators, Math & Literacy Coaches	145,922	27,100	173,022	172,999	23
Purchased Professional - Education Services	52,200	(21,200)	31,000	22,810	8,190
<b>Total Improvement of Instruction Services</b>	<b>405,572</b>	<b>31,392</b>	<b>436,964</b>	<b>427,744</b>	<b>9,220</b>
<b>Support Services - School Administration:</b>					
Salaries of Principals/Assistant Principals/Program Directors	293,092	8,600	301,692	301,634	58
Salaries of Secretarial and Clerical Assistants	110,028	(33,892)	76,136	73,469	2,667
Other Salaries	1,980	(1,980)			
Other Purchased Services	12,633		12,633	5,073	7,560
Supplies and Materials	7,000		7,000	5,141	1,859
Other Objects	2,510		2,510	669	1,841
<b>Total Support Services - School Administration</b>	<b>427,243</b>	<b>(27,272)</b>	<b>399,971</b>	<b>385,986</b>	<b>13,985</b>
<b>Security:</b>					
Salaries	117,564	(40,000)	77,564	69,524	8,040
<b>Total Security</b>	<b>117,564</b>	<b>(40,000)</b>	<b>77,564</b>	<b>69,524</b>	<b>8,040</b>
<b>Student Transportation Services:</b>					
Contracted Services - Transportation (Other than Between Home and School) - Vendors	9,945		9,945	3,270	6,675
<b>Total Student Transportation Services</b>	<b>9,945</b>	<b>-</b>	<b>9,945</b>	<b>3,270</b>	<b>6,675</b>



Newark Board of Education  
Blended Resource Fund 15  
Schedule of Blended Expenditures  
Budget and Actual  
Year ended June 30, 2020

	Original Budget	Transfers	Final Budget	Actual	Final to Actual
<b>School: Rafael Hernandez</b>					
Unallocated Benefits:					
Health Benefits	\$ 1,066,621		\$ 1,066,621	\$ 1,066,621	-
Total Unallocated Benefits	1,066,621	-	1,066,621	1,066,621	-
Total Undistributed Expenditures	2,390,537	\$ (55,971)	2,334,566	2,289,239	\$ 45,327
Total Expenditures - Current Expense	6,364,810	(204,116)	6,160,694	5,988,300	172,394
Total Expenditures - School Based	6,364,810	(204,116)	6,160,694	5,988,300	172,394
Other Financing Sources:					
Transfers In	6,349,856	(204,116)	6,145,740	5,987,867	(157,873)
Total Other Financing Sources	6,349,856	(204,116)	6,145,740	5,987,867	(157,873)
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(14,954)		(14,954)	(433)	14,521
Fund Balances, July 1	14,954		14,954	14,954	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 14,521	\$ 14,521

Newark Board of Education  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2020

School: Ridge Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
<b>Expense</b>					
<b>Current:</b>					
Instruction - Regular Programs:					
Salaries of Teachers:					
Kindergarten	\$ 219,686	\$ (28,000)	\$ 191,686	\$ 187,775	\$ 3,911
Grades 1- 5	1,331,271	(8,800)	1,322,471	1,322,383	88
Grades 6-8	1,367,468	(10,000)	1,357,468	1,348,025	9,443
Undistributed Instruction:					
Other Salaries of Instruction	70,947	400	71,347	71,315	32
Purchased Technical Services	1,000		1,000	100	900
General Supplies	90,615		90,615	81,359	9,256
Other Objects	6,290		6,290	438	5,852
<b>Total Regular Programs</b>	<b>3,087,277</b>	<b>(46,400)</b>	<b>3,040,877</b>	<b>3,011,395</b>	<b>29,482</b>
Instruction - Special Education:					
Resource Room/Resource Center:					
Salaries of Teachers	477,539	1,200	478,739	478,641	98
Other Salaries of Instruction	10,920		10,920	1,500	9,420
General Supplies	1,750		1,750	1,288	462
Total Resource Room/Resource Center	490,209	1,200	491,409	481,429	9,980
<b>Total Special Education</b>	<b>490,209</b>	<b>1,200</b>	<b>491,409</b>	<b>481,429</b>	<b>9,980</b>
Bilingual Education:					
Salaries of Teachers	985,822	21,100	1,006,922	1,006,662	260
Other Salaries of Instruction	54,547	(20,000)	34,547	17,688	16,859
General Supplies	3,000		3,000	2,953	47
<b>Total Bilingual Education</b>	<b>1,043,369</b>	<b>1,100</b>	<b>1,044,469</b>	<b>1,027,303</b>	<b>17,166</b>
School Sponsored Co-curricular Activities:					
Salaries	22,218	(10,000)	12,218	5,000	7,218
Supplies and Materials	500		500		500
<b>Total School Sponsored Co-curricular Activities</b>	<b>22,718</b>	<b>(10,000)</b>	<b>12,718</b>	<b>5,000</b>	<b>7,718</b>
School Sponsored Athletics:					
Salaries	9,541		9,541		9,541
Supplies and Materials	5,050		5,050	5,049	1
<b>Total School Sponsored Athletics</b>	<b>14,591</b>		<b>14,591</b>	<b>5,049</b>	<b>9,542</b>
Before/After School Programs:					
Salaries of Teachers	26,085	(12,000)	14,085	13,870	215
<b>Total Before/After School Programs</b>	<b>26,085</b>	<b>(12,000)</b>	<b>14,085</b>	<b>13,870</b>	<b>215</b>
<b>Total Instruction</b>	<b>4,684,249</b>	<b>(66,100)</b>	<b>4,618,149</b>	<b>4,544,046</b>	<b>74,103</b>
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Specialists	41,467	(1,000)	40,467	26,650	13,817
Supplies and Materials	500		500		500
<b>Total Attendance and Social Work Services</b>	<b>41,967</b>	<b>(1,000)</b>	<b>40,967</b>	<b>26,650</b>	<b>14,317</b>

Newark Board of Education  
Blended Resource Fund 15  
Schedule of Blended Expenditures  
Budget and Actual  
Year ended June 30, 2020

School: Ridge Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
<b>Health Services:</b>	\$ 201,498	\$ 1,800	\$ 203,298	\$ 203,246	\$ 52
Salaries	3,780		3,780	1,831	1,949
Other Salaries	1,259		1,259	884	375
Supplies and Materials	206,537	1,800	208,337	205,961	2,376
<b>Total Health Services</b>					
<b>Guidance:</b>	208,308		208,308	206,697	1,611
Salaries of Other Professional Staff	2,500		2,500		2,500
Purchased Professional - Educational Services	1,250		1,250	988	262
Supplies and Materials	212,058		212,058	207,685	4,373
<b>Total Guidance</b>					
<b>Improvement of Instruction Services:</b>	176,005	500	176,505	176,434	71
Salaries of Supervisors of Instruction	25,112	51,028	76,140	76,081	59
Salaries of Secretarial and Clerical Assistants	148,532	28,100	176,632	176,591	41
Salaries of Facilitators, Math & Literacy Coaches	2,000		2,000	975	1,025
Purchased Professional - Education Services	500		500		500
Other Objects	352,149	79,628	431,777	430,081	1,696
<b>Total Improvement of Instruction Services</b>					
<b>Instructional Staff Training Services:</b>	11,629		11,629		11,629
Purchased Professional - Education Services	11,629		11,629		11,629
<b>Total Instructional Staff Training Services</b>					
<b>Support Services - School Administration:</b>	313,891	6,500	320,391	320,312	79
Salaries of Principals/Assistant Principals/Program Directors	122,168	(48,528)	73,640	71,210	2,430
Salaries of Secretarial and Clerical Assistants	1,920		1,920	63	1,857
Other Salaries	15,026	2,384	17,410	12,516	4,894
Other Purchased Services	7,002	(2,384)	4,618	940	3,678
Supplies and Materials	3,241		3,241	202	3,039
Other Objects	463,248	(42,028)	421,220	405,243	15,977
<b>Total Support Services - School Administration</b>					
<b>Security:</b>	168,529	(25,000)	143,529	137,318	6,211
Salaries	168,529	(25,000)	143,529	137,318	6,211
<b>Total Security</b>					
<b>Student Transportation Services:</b>	5,400		5,400	2,446	2,954
Contracted Services - Transportation (Other than Between Home and School) - Vendors	5,400		5,400	2,446	2,954
<b>Total Student Transportation Services</b>					
<b>Unallocated Benefits:</b>	973,871		973,871	973,871	
Health Benefits	973,871		973,871	973,871	
<b>Total Unallocated Benefits</b>	2,435,388	13,400	2,448,788	2,389,255	59,533
<b>Total Undistributed Expenditures</b>	7,119,637	(52,700)	7,066,937	6,933,301	133,636
<b>Total Expenditures - Current Expense</b>					
<b>Capital Outlay:</b>					
<b>Equipment:</b>					
Regular Programs - Instruction:	13,560		13,560	13,560	
Grades 1-5	13,560		13,560	13,560	
<b>Total Equipment</b>	7,133,197	(52,700)	7,080,497	6,946,861	133,636
<b>Total Expenditures - School Based</b>					

Newark Board of Education  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2020

School: Ridge Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Other Financing Sources:					
Transfers In	\$ 7,127,574	\$ (52,700)	\$ 7,074,874	\$ 6,959,841	\$ (115,033)
Total Other Financing Sources	<u>7,127,574</u>	<u>(52,700)</u>	<u>7,074,874</u>	<u>6,959,841</u>	<u>(115,033)</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(5,623)		(5,623)	12,980	18,603
Fund Balances, July 1	5,623		5,623	5,623	
Fund Balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 18,603</u>	<u>\$ 18,603</u>

Newark Board of Education  
Blended Resource Fund 15  
Schedule of Blended Expenditures  
Budget and Actual  
Year ended June 30, 2020

School: Roberto Clemente	Original Budget	Transfers	Final Budget	Actual	Final to Actual
<b>Expense</b>					
<b>Current:</b>					
<b>Instruction - Regular Programs:</b>					
<b>Salaries of Teachers:</b>	\$ 261,933	\$ 26,000	\$ 287,933	\$ 273,310	\$ 14,623
Kindergarten	1,327,453	188,200	1,515,653	1,515,537	116
Grades 1- 5	181,857	1,200	183,057	181,153	1,904
Grades 6-8					
<b>Undistributed Instruction:</b>	138,739	(5,000)	133,739	129,098	4,641
Other Salaries of Instruction	65,183	9,506	74,689	69,882	4,807
General Supplies	7,425	(1,439)	5,986	3,948	2,038
Other Objects					
<b>Total Regular Programs</b>	1,982,590	218,467	2,201,057	2,172,928	28,129
<b>Instruction - Special Education:</b>					
<b>Learning and/or Language Disabilities:</b>	172,097		172,097	167,557	4,540
Salaries of Teachers	12,320		12,320		12,320
Other Salaries of Instruction	4,000	(2,791)	1,209	1,209	
General Supplies	188,417	(2,791)	185,626	168,766	16,860
<b>Total Learning and/or Language Disabilities</b>					
<b>Resource Room/Resource Center:</b>	346,105	(25,000)	321,105	314,850	6,255
Salaries of Teachers	3,640	5,100	8,740	8,652	88
Other Salaries of Instruction	500		500		500
General Supplies	350,245	(19,900)	330,345	323,502	6,843
<b>Total Resource Room/Resource Center</b>	538,662	(22,691)	515,971	492,268	23,703
<b>Total Special Education</b>					
<b>Bilingual Education:</b>	891,778	(175,000)	716,778	712,789	3,989
Salaries of Teachers	21,840	45,000	66,840	66,762	78
Other Salaries of Instruction	2,500	(1,349)	1,151	787	364
General Supplies	916,118	(131,349)	784,769	780,338	4,431
<b>Total Bilingual Education</b>					
<b>School Sponsored Co-curricular Activities:</b>	5,495		5,495		5,495
Salaries	400		400		400
Supplies and Materials	5,895		5,895		5,895
<b>Total School Sponsored Co-curricular Activities</b>					
<b>School Sponsored Athletics:</b>	490		490	395	95
Supplies and Materials	490		490	395	95
<b>Total School Sponsored Athletics</b>					
<b>Before/After School Programs:</b>	27,690		27,690	19,217	8,473
Salaries of Teachers	1,302		1,302		1,302
Other Salaries for Instruction	28,992		28,992	19,217	9,775
<b>Total Before/After School Programs</b>	3,472,747	64,427	3,537,174	3,465,146	72,028
<b>Total Instruction</b>					

Newark Board of Education  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2020

School: Roberto Clemente

	Original Budget	Transfers	Final Budget	Actual	Final to Actual
<b>Undistributed Expenditures:</b>					
<b>Attendance and Social Work Services:</b>					
Salaries	\$ 61,176	\$ 1,000	\$ 62,176	\$ 62,109	\$ 67
Salaries of Family Liaisons/Comm Parent Inv. Specialists	40,000	4,800	44,800	44,701	99
<b>Total Attendance and Social Work Services</b>	<b>101,176</b>	<b>5,800</b>	<b>106,976</b>	<b>106,810</b>	<b>166</b>
<b>Health Services:</b>					
Salaries	101,788	(45,000)	56,788	54,305	2,483
Other Salaries	1,640		1,640	454	1,186
Supplies and Materials	600		600	590	10
<b>Total Health Services</b>	<b>104,028</b>	<b>(45,000)</b>	<b>59,028</b>	<b>55,349</b>	<b>3,679</b>
<b>Guidance:</b>					
Salaries of Other Professional Staff	52,077		52,077	51,674	403
Supplies and Materials	818		818	535	283
<b>Total Guidance</b>	<b>52,895</b>	<b>-</b>	<b>52,895</b>	<b>52,209</b>	<b>686</b>
<b>Improvement of Instruction Services:</b>					
Salaries of Supervisors of Instruction	116,003	10,900	126,903	126,825	78
Salaries of Secretarial and Clerical Assistants		51,303	51,303	51,204	99
Salaries of Facilitators, Math & Literacy Coaches	202,013		202,013	200,107	1,906
Other Objects	3,999	251	4,250	4,250	
<b>Total Improvement of Instruction Services</b>	<b>322,015</b>	<b>62,454</b>	<b>384,469</b>	<b>378,136</b>	<b>6,333</b>
<b>Support Services – School Administration:</b>					
Salaries of Principals/Assistant Principals/Program Directors	253,889	17,000	270,889	270,704	185
Salaries of Secretarial and Clerical Assistants	91,805	(43,303)	48,502	48,489	13
Other Purchased Services	19,518		19,518	13,453	6,065
Supplies and Materials	5,000	1,622	6,622	3,120	3,502
Other Objects	6,167	(828)	5,339	4,325	1,014
<b>Total Support Services – School Administration</b>	<b>376,379</b>	<b>(25,509)</b>	<b>350,870</b>	<b>340,091</b>	<b>10,779</b>
<b>Security:</b>					
Salaries	86,772	200	86,972	86,891	81
General Supplies	1,000	(1,000)			
<b>Total Security</b>	<b>87,772</b>	<b>(800)</b>	<b>86,972</b>	<b>86,891</b>	<b>81</b>
<b>Student Transportation Services:</b>					
<b>Contracted Services – Transportation (Other than Between Home and School) – Vendors</b>					
	9,730	(250)	9,480	7,353	2,127
<b>Total Student Transportation Services</b>	<b>9,730</b>	<b>(250)</b>	<b>9,480</b>	<b>7,353</b>	<b>2,127</b>
<b>Unallocated Benefits:</b>					
Health Benefits	881,122		881,122	881,122	
<b>Total Unallocated Benefits</b>	<b>881,122</b>	<b>-</b>	<b>881,122</b>	<b>881,122</b>	<b>-</b>
<b>Total Undistributed Expenditures</b>	<b>1,935,117</b>	<b>(3,305)</b>	<b>1,931,812</b>	<b>1,907,961</b>	<b>23,851</b>
<b>Total Expenditures - Current Expense</b>	<b>5,407,864</b>	<b>61,122</b>	<b>5,468,986</b>	<b>5,373,107</b>	<b>95,879</b>
<b>Capital Outlay:</b>					
<b>Equipment:</b>					
<b>Undistributed Expenditures:</b>					
School Administration	9,000	(3,722)	5,278		5,278
<b>Total Equipment</b>	<b>9,000</b>	<b>(3,722)</b>	<b>5,278</b>	<b>-</b>	<b>5,278</b>
<b>Total Expenditures - School Based</b>	<b>5,416,864</b>	<b>57,400</b>	<b>5,474,264</b>	<b>5,373,107</b>	<b>101,157</b>

Newark Board of Education  
Blended Resource Fund 15  
Schedule of Blended Expenditures  
Budget and Actual  
Year ended June 30, 2020

School: Roberto Clemente

	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Other Financing Sources:					
Transfers In	\$ 5,406,188	\$ 57,400	\$ 5,463,588	\$ 5,366,267	\$ (97,321)
Total Other Financing Sources	5,406,188	57,400	5,463,588	5,366,267	(97,321)
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(10,676)		(10,676)	(6,840)	3,836
Fund Balances, July 1	10,676		10,676	10,676	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 3,836	\$ 3,836

Newark Board of Education  
Blended Resource Fund 15Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2020

School; Science High	Original Budget	Transfers	Final Budget	Actual	Final to Actual
<b>Expense</b>					
<b>Current:</b>					
Instruction - Regular Programs:					
Salaries of Teachers:					
Grades 6-8	\$ 995,342	\$ 17,300	\$ 1,012,642	\$ 1,004,842	\$ 7,800
Grades 9-12	3,917,135	11,200	3,928,335	3,927,987	348
Undistributed Instruction:					
General Supplies	102,213	(9,000)	93,213	59,570	33,643
Other Objects	36,341	(4,924)	31,417	24,116	7,301
<b>Total Regular Programs</b>	<b>5,051,031</b>	<b>14,576</b>	<b>5,065,607</b>	<b>5,016,515</b>	<b>49,092</b>
Instruction - Special Education:					
Resource Room/Resource Center:					
Salaries of Teachers	159,145	(15,000)	144,145	133,637	10,508
Other Salaries of Instruction	3,640		3,640		3,640
<b>Total Resource Room/Resource Center</b>	<b>162,785</b>	<b>(15,000)</b>	<b>147,785</b>	<b>133,637</b>	<b>14,148</b>
<b>Total Special Education</b>	<b>162,785</b>	<b>(15,000)</b>	<b>147,785</b>	<b>133,637</b>	<b>14,148</b>
School Sponsored Co-curricular Activities:					
Salaries	94,774	2,200	96,974	96,909	65
<b>Total School Sponsored Co-curricular Activities</b>	<b>94,774</b>	<b>2,200</b>	<b>96,974</b>	<b>96,909</b>	<b>65</b>
School Sponsored Athletics:					
Salaries	182,946	(20,000)	162,946	134,265	28,681
Supplies and Materials	25,066		25,066	14,675	10,391
Other Objects	13,000		13,000	10,640	2,360
<b>Total School Sponsored Athletics</b>	<b>221,012</b>	<b>(20,000)</b>	<b>201,012</b>	<b>159,580</b>	<b>41,432</b>
Before/After School Programs:					
Salaries of Teachers	21,460		21,460	11,274	10,186
<b>Total Before/After School Programs</b>	<b>21,460</b>	<b>-</b>	<b>21,460</b>	<b>11,274</b>	<b>10,186</b>
Other Supplemental/At-Risk Programs - Instruction:					
Purchased Professional & Technical Services	-	13,924	13,924	12,600	1,324
<b>Total Other Supplemental/At-Risk Programs - Instruction</b>	<b>-</b>	<b>13,924</b>	<b>13,924</b>	<b>12,600</b>	<b>1,324</b>
<b>Total Instruction</b>	<b>5,551,062</b>	<b>(4,300)</b>	<b>5,546,762</b>	<b>5,430,515</b>	<b>116,247</b>
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	103,464		103,464	102,447	1,017
Salaries of Family Liaisons/Comm Parent Inv. Specialists	52,310	18,000	70,310	69,990	320
<b>Total Attendance and Social Work Services</b>	<b>155,774</b>	<b>18,000</b>	<b>173,774</b>	<b>172,437</b>	<b>1,337</b>
Health Services:					
Salaries	97,635	1,000	98,635	98,500	135
Other Salaries	2,400		2,400	1,338	1,062
Supplies and Materials	1,208		1,208		1,208
<b>Total Health Services</b>	<b>101,243</b>	<b>1,000</b>	<b>102,243</b>	<b>99,838</b>	<b>2,405</b>



Newark Board of Education  
Blended Resource Fund 15Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2020

School: Science High	Original Budget	Transfers	Final Budget	Actual	Final to Actual
<b>Guidance:</b>					
Salaries of Other Professional Staff	\$ 406,508	\$ 600	\$ 407,108	\$ 407,053	\$ 55
Other Salaries	3,000		3,000	2,883	117
Supplies and Materials	750		750		750
<b>Total Guidance</b>	<b>410,258</b>	<b>600</b>	<b>410,858</b>	<b>409,936</b>	<b>922</b>
<b>Improvement of Instruction Services:</b>					
Salaries of Supervisors of Instruction	370,159	(243,995)	126,164	125,842	322
Salaries of Other Professional Staff	128,022	387,990	516,012	498,248	17,764
Salaries of Secretarial and Clerical Assistants	27,132	47,034	74,166	73,701	465
Other Salaries	99,994		99,994	99,066	928
Salaries of Facilitators, Math & Literacy Coaches	207,677		207,677	206,635	1,042
<b>Total Improvement of Instruction Services</b>	<b>832,984</b>	<b>191,029</b>	<b>1,024,013</b>	<b>1,003,492</b>	<b>20,521</b>
<b>Educational Media/Library Services:</b>					
Salaries of Other Professional Staff	83,184	7,000	90,184	90,023	161
Other Objects	3,400		3,400	2,554	846
<b>Total Educational Media/Library Services</b>	<b>86,584</b>	<b>7,000</b>	<b>93,584</b>	<b>92,577</b>	<b>1,007</b>
<b>Instructional Staff Training Services:</b>					
Purchased Professional -- Education Services	2,800		2,800	2,800	
<b>Total Instructional Staff Training Services</b>	<b>2,800</b>	<b>-</b>	<b>2,800</b>	<b>2,800</b>	<b>-</b>
<b>Support Services -- School Administration:</b>					
Salaries of Principals/Assistant Principals/Program Directors	523,586	(243,495)	280,091	279,721	370
Salaries of Secretarial and Clerical Assistants	79,200	(2,034)	77,166	76,389	777
Other Salaries	5,940	40	5,980	5,979	1
Other Purchased Services	14,609		14,609	5,862	8,747
Supplies and Materials	2,314		2,314	299	2,015
Other Objects	1,848		1,848	811	1,037
<b>Total Support Services -- School Administration</b>	<b>627,497</b>	<b>(245,489)</b>	<b>382,008</b>	<b>369,061</b>	<b>12,947</b>
<b>Security:</b>					
Salaries	229,406	(50,000)	179,406	165,265	14,141
<b>Total Security</b>	<b>229,406</b>	<b>(50,000)</b>	<b>179,406</b>	<b>165,265</b>	<b>14,141</b>
<b>Student Transportation Services:</b>					
Contracted Services --Transportation (Other than Between Home and School) -- Vendors	13,073		13,073	10,153	2,920
<b>Total Student Transportation Services</b>	<b>13,073</b>	<b>-</b>	<b>13,073</b>	<b>10,153</b>	<b>2,920</b>
<b>Unallocated Benefits:</b>					
Health Benefits	1,422,161		1,422,161	1,422,161	
<b>Total Unallocated Benefits</b>	<b>1,422,161</b>	<b>-</b>	<b>1,422,161</b>	<b>1,422,161</b>	<b>-</b>
<b>Total Undistributed Expenditures</b>	<b>3,881,780</b>	<b>(77,860)</b>	<b>3,803,920</b>	<b>3,747,720</b>	<b>56,200</b>
<b>Total Expenditures - Current Expense</b>	<b>9,432,842</b>	<b>(82,160)</b>	<b>9,350,682</b>	<b>9,178,235</b>	<b>172,447</b>
<b>Total Expenditures - School Based</b>	<b>9,432,842</b>	<b>(82,160)</b>	<b>9,350,682</b>	<b>9,178,235</b>	<b>172,447</b>

Newark Board of Education  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2020

	Original Budget	Transfers	Final Budget	Actual	Final to Actual
<b>School: Science High</b>					
Other Financing Sources:					
Transfers In	\$ 9,409,542	\$ (82,160)	\$ 9,327,382	\$ 9,186,761	\$ (140,621)
Total Other Financing Sources	9,409,542	(82,160)	9,327,382	9,186,761	(140,621)
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(23,300)		(23,300)	8,526	31,826
Fund Balances, July 1	23,300		23,300	23,300	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 31,826	\$ 31,826

Newark Board of Education  
Blended Resource Fund 15  
Schedule of Blended Expenditures  
Budget and Actual  
Year ended June 30, 2020

School: South Seventeenth Street

Expense  
Current:

Instruction - Regular Programs:

Salaries of Teachers:

	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Kindergarten	\$ 191,842	\$ 3,800	\$ 195,642	\$ 192,876	\$ 2,766
Grades 1- 5	999,134		999,134	997,826	1,308
Grades 6-8	1,017,883	17,500	1,035,383	1,035,296	87

Undistributed Instruction:

Other Salaries of Instruction	69,364	500	69,864	69,813	51
General Supplies	51,076		51,076	33,903	17,173
Textbooks	4,300		4,300		4,300
Other Objects	12,704		12,704	5,324	7,380
<b>Total Regular Programs</b>	<b>2,346,303</b>	<b>21,800</b>	<b>2,368,103</b>	<b>2,335,038</b>	<b>33,065</b>

Instruction - Special Education:

Learning and/or Language Disabilities:

Salaries of Teachers	486,617	(91,200)	395,417	384,760	10,657
Other Salaries of Instruction	22,560	21,625	44,185	42,608	1,577
General Supplies	5,904		5,904	4,490	1,414
Textbooks	2,500		2,500		2,500
<b>Total Learning and/or Language Disabilities</b>	<b>517,581</b>	<b>(69,575)</b>	<b>448,006</b>	<b>431,858</b>	<b>16,148</b>

Behavioral Disabilities:

Salaries of Teachers	322,126	(50,000)	272,126	258,894	13,232
Other Salaries of Instruction	166,495	32,500	198,995	193,765	5,230
Purchased Professional & Educational Services	5,000	(5,000)			
General Supplies	22,600		22,600	21,593	1,007
<b>Total Behavioral Disabilities</b>	<b>516,221</b>	<b>(22,500)</b>	<b>493,721</b>	<b>474,252</b>	<b>19,469</b>

Resource Room/Resource Center:

Salaries of Teachers	228,269	28,000	256,269	255,760	509
General Supplies	3,300		3,300		3,300
<b>Total Resource Room/Resource Center</b>	<b>231,569</b>	<b>28,000</b>	<b>259,569</b>	<b>255,760</b>	<b>3,809</b>

Total Special Education

School Sponsored Co-curricular Activities:

Salaries	20,807	5,000	25,807	25,300	507
Purchased Services	1,300		1,300		1,300
Supplies and Materials	2,000		2,000		2,000
<b>Total School Sponsored Co-curricular Activities</b>	<b>24,107</b>	<b>5,000</b>	<b>29,107</b>	<b>25,300</b>	<b>3,807</b>

School Sponsored Athletics:

Salaries	9,541		9,541		9,541
Supplies and Materials	3,750		3,750	1,969	1,781
<b>Total School Sponsored Athletics</b>	<b>13,291</b>	<b>-</b>	<b>13,291</b>	<b>1,969</b>	<b>11,322</b>

Before/After School Programs:

Salaries of Teachers	58,172		58,172	54,718	3,454
<b>Total Before/After School Programs</b>	<b>58,172</b>	<b>-</b>	<b>58,172</b>	<b>54,718</b>	<b>3,454</b>

Newark Board of Education  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2020

School: South Seventeenth Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Alternative Education Programs - Instruction:					
Purchased Professional & Technical Services	\$ 15,000		\$ 15,000	\$ 5,282	\$ 9,718
Total Alternative Education Programs - Instruction	15,000	-	15,000	5,282	9,718
Total Instruction	3,722,244	\$ (37,275)	3,684,969	3,584,177	100,792
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Specialists	47,415	(1,200)	46,215	42,196	4,019
Total Attendance and Social Work Services	47,415	(1,200)	46,215	42,196	4,019
Health Services:					
Salaries	105,374	600	105,974	105,942	32
Other Salaries	1,750	600	2,350	2,300	50
Supplies and Materials	2,002		2,002	223	1,779
Total Health Services	109,126	1,200	110,326	108,465	1,861
Guidance:					
Salaries of Other Professional Staff	74,266	20,900	95,166	95,137	29
Total Guidance	74,266	20,900	95,166	95,137	29
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	124,513	(7,500)	117,013	113,836	3,177
Salaries of Secretarial and Clerical Assistants	27,850	48,865	76,715	75,899	816
Salaries of Facilitators, Math & Literacy Coaches	211,187		211,187	209,606	1,581
Total Improvement of Instruction Services	363,550	41,365	404,915	399,341	5,574
Instructional Staff Training Services:					
Purchased Professional - Education Services	3,125	(3,125)			
Other Purchased Services	2,000		2,000		2,000
Total Instructional Staff Training Services	5,125	(3,125)	2,000	-	2,000
Support Services - School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	285,178	62,000	347,178	341,894	5,284
Salaries of Secretarial and Clerical Assistants	75,580	1,835	77,415	77,374	41
Other Salaries	76,550	(70,700)	5,850	1,800	4,050
Other Purchased Services	24,510		24,510	15,810	8,700
Supplies and Materials	4,500		4,500	3,901	599
Other Objects	11,700		11,700	1,844	9,856
Total Support Services - School Administration	478,018	(6,865)	471,153	442,623	28,530
Security:					
Salaries	94,612	(15,000)	79,612	76,185	3,427
Total Security	94,612	(15,000)	79,612	76,185	3,427
Student Transportation Services:					
Contracted Services - Transportation (Other than Between Home and School) - Vendors	20,232		20,232	7,589	12,643
Total Student Transportation Services	20,232	-	20,232	7,589	12,643

Newark Board of Education  
Blended Resource Fund 15  
Schedule of Blended Expenditures  
Budget and Actual  
Year ended June 30, 2020

School: South Seventeenth Street

	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Unallocated Benefits:	\$ 819,288		\$ 819,288	\$ 819,288	
Health Benefits	819,288	-	819,288	819,288	-
Total Unallocated Benefits	2,011,632	\$ 37,275	2,048,907	1,990,824	\$ 58,083
Total Undistributed Expenditures	5,733,876	-	5,733,876	5,575,001	158,875
Total Expenditures - Current Expense	5,733,876	-	5,733,876	5,575,001	158,875
Total Expenditures - School Based					
Other Financing Sources:			5,721,991	5,582,359	(139,632)
Transfers In	5,721,991	-	5,721,991	5,582,359	(139,632)
Total Other Financing Sources					
Excess (Deficiency) of Other Financing Sources	(11,885)		(11,885)	7,358	19,243
Over (Under) Expenditures and Other Financing (Uses)			11,885	11,885	
Fund Balances, July 1	\$ -	\$ -	\$ -	\$ 19,243	\$ 19,243
Fund Balances, June 30					

Newark Board of Education  
Blended Resource Fund 15  
Schedule of Blended Expenditures  
Budget and Actual  
Year ended June 30, 2020

School: South Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
<b>Expense</b>					
<b>Current:</b>					
Instruction - Regular Programs:					
Salaries of Teachers:					
Kindergarten	\$ 109,298		\$ 109,298	\$ 108,301	\$ 997
Grades 1- 5	1,850,463	\$ 13,700	1,864,163	1,864,076	87
Grades 6-8	727,590	73,000	800,590	800,468	122
Undistributed Instruction:					
Other Salaries of Instruction	34,600	300	34,900	34,826	74
General Supplies	105,930		105,930	61,548	44,382
Textbooks	3,000		3,000		3,000
Other Objects	19,730		19,730	5,090	14,640
<b>Total Regular Programs</b>	<b>2,850,611</b>	<b>87,000</b>	<b>2,937,611</b>	<b>2,874,309</b>	<b>63,302</b>
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	368,040	51,000	419,040	418,999	41
Other Salaries of Instruction	78,994	(10,000)	68,994	64,960	4,034
<b>Total Learning and/or Language Disabilities</b>	<b>447,034</b>	<b>41,000</b>	<b>488,034</b>	<b>483,959</b>	<b>4,075</b>
Resource Room/Resource Center:					
Salaries of Teachers	176,903	5,000	181,903	181,869	34
Other Salaries of Instruction	3,640		3,640		3,640
<b>Total Resource Room/Resource Center</b>	<b>180,543</b>	<b>5,000</b>	<b>185,543</b>	<b>181,869</b>	<b>3,674</b>
Autism:					
Salaries of Teachers	298,248	(95,000)	203,248	196,523	6,725
Other Salaries of Instruction	146,992	(20,000)	126,992	117,460	9,532
General Supplies	7,000		7,000		7,000
<b>Total Autism</b>	<b>452,240</b>	<b>(115,000)</b>	<b>337,240</b>	<b>313,983</b>	<b>23,257</b>
<b>Total Special Education</b>	<b>1,079,817</b>	<b>(69,000)</b>	<b>1,010,817</b>	<b>979,811</b>	<b>31,006</b>
Bilingual Education:					
Salaries of Teachers	1,284,562	(82,500)	1,202,062	1,200,096	1,966
Other Salaries of Instruction	61,827	(19,657)	42,170	38,740	3,430
<b>Total Bilingual Education</b>	<b>1,346,389</b>	<b>(102,157)</b>	<b>1,244,232</b>	<b>1,238,836</b>	<b>5,396</b>
School Sponsored Co-curricular Activities:					
Salaries	23,582	(20,000)	3,582		3,582
<b>Total School Sponsored Co-curricular Activities</b>	<b>23,582</b>	<b>(20,000)</b>	<b>3,582</b>	<b>-</b>	<b>3,582</b>
School Sponsored Athletics:					
Salaries	17,629	(15,000)	2,629		2,629
Other Objects	10,000		10,000	58	9,942
<b>Total School Sponsored Athletics</b>	<b>27,629</b>	<b>(15,000)</b>	<b>12,629</b>	<b>58</b>	<b>12,571</b>
Before/After School Programs:					
Salaries of Teachers	34,410	(20,000)	14,410		14,410
Other Salaries for Instruction	5,600	(3,000)	2,600		2,600
<b>Total Before/After School Programs</b>	<b>40,010</b>	<b>(23,000)</b>	<b>17,010</b>	<b>-</b>	<b>17,010</b>
<b>Total Instruction</b>	<b>5,368,038</b>	<b>(142,157)</b>	<b>5,225,881</b>	<b>5,093,014</b>	<b>132,867</b>

Newark Board of Education  
Blended Resource Fund 15  
Schedule of Blended Expenditures  
Budget and Actual  
Year ended June 30, 2020

School: South Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
<b>Undistributed Expenditures:</b>					
Attendance and Social Work Services:					
Salaries	\$ 78,925	\$ 9,100	\$ 88,025	\$ 88,001	\$ 24
Salaries of Family Liaisons/Comm Parent Inv. Specialists	43,050	800	43,850	43,800	50
<b>Total Attendance and Social Work Services</b>	<b>121,975</b>	<b>9,900</b>	<b>131,875</b>	<b>131,801</b>	<b>74</b>
Health Services:					
Salaries	99,710	900	100,610	100,581	29
Other Salaries	2,050		2,050	1,366	684
Supplies and Materials	500		500	491	9
<b>Total Health Services</b>	<b>102,260</b>	<b>900</b>	<b>103,160</b>	<b>102,438</b>	<b>722</b>
Guidance:					
Salaries of Other Professional Staff	102,360		102,360	101,375	985
Supplies and Materials	1,000		1,000	987	13
<b>Total Guidance</b>	<b>103,360</b>	<b>-</b>	<b>103,360</b>	<b>102,362</b>	<b>998</b>
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	170,188	3,100	173,288	173,264	24
Salaries of Secretarial and Clerical Assistants	27,850	28,892	56,742	56,694	48
Salaries of Facilitators, Math & Literacy Coaches	177,820	(7,500)	170,320	168,874	1,446
Purchased Professional -Education Services	51,800		51,800	22,500	29,300
<b>Total Improvement of Instruction Services</b>	<b>427,658</b>	<b>24,492</b>	<b>452,150</b>	<b>421,332</b>	<b>30,818</b>
Educational Media/Library Services:					
Supplies and Materials	5,545		5,545	3,470	2,075
<b>Total Educational Media/Library Services</b>	<b>5,545</b>	<b>-</b>	<b>5,545</b>	<b>3,470</b>	<b>2,075</b>
Instructional Staff Training Services:					
Purchased Professional -Education Services	7,000		7,000		7,000
<b>Total Instructional Staff Training Services</b>	<b>7,000</b>	<b>-</b>	<b>7,000</b>	<b>-</b>	<b>7,000</b>
Support Services - School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	308,074	11,300	319,374	319,306	68
Salaries of Secretarial and Clerical Assistants	85,634	(31,392)	54,242	53,659	583
Other Salaries	3,360		3,360	1,454	1,906
Other Purchased Services	21,617		21,617	13,829	7,788
Supplies and Materials	29,863		29,863	9,019	20,844
Other Objects	3,471		3,471	1,740	1,731
<b>Total Support Services - School Administration</b>	<b>452,019</b>	<b>(20,092)</b>	<b>431,927</b>	<b>399,007</b>	<b>32,920</b>
Security:					
Salaries	112,950	(10,000)	102,950	98,012	4,938
<b>Total Security</b>	<b>112,950</b>	<b>(10,000)</b>	<b>102,950</b>	<b>98,012</b>	<b>4,938</b>
Student Transportation Services:					
Contracted Services -Transportation (Other than Between Home and School) - Vendors	15,485		15,485	7,734	7,751
<b>Total Student Transportation Services</b>	<b>15,485</b>	<b>-</b>	<b>15,485</b>	<b>7,734</b>	<b>7,751</b>

Newark Board of Education  
Blended Resource Fund 15  
Schedule of Blended Expenditures  
Budget and Actual  
Year ended June 30, 2020

	Original Budget	Transfers	Final Budget	Actual	Final to Actual
<b>School: South Street</b>					
Unallocated Benefits:					
Health Benefits	\$ 1,221,204		\$ 1,221,204	\$ 1,221,204	
Total Unallocated Benefits	1,221,204	-	1,221,204	1,221,204	-
Total Undistributed Expenditures	2,569,456	\$ 5,200	2,574,656	2,487,360	\$ 87,296
Total Expenditures - Current Expense	7,937,494	(136,957)	7,800,537	7,580,374	220,163
Total Expenditures - School Based	7,937,494	(136,957)	7,800,537	7,580,374	220,163
Other Financing Sources:					
Transfers in	7,905,434	(136,957)	7,768,477	7,549,919	(218,558)
Total Other Financing Sources	7,905,434	(136,957)	7,768,477	7,549,919	(218,558)
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(32,060)		(32,060)	(30,455)	1,605
Fund Balances, July 1	32,060		32,060	32,060	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 1,605	\$ 1,605



Newark Board of Education  
Blended Resource Fund 15Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2020

School: Speedway Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
<b>Expense</b>					
<b>Current:</b>					
Instruction - Regular Programs:					
Salaries of Teachers:					
Kindergarten	\$ 258,360	\$ (39,000)	\$ 219,360	\$ 214,055	\$ 5,305
Grades 1-5	1,203,072	11,800	1,214,872	1,211,167	3,705
Grades 6-8	1,245,192	(70,000)	1,175,192	1,171,811	3,381
Undistributed Instruction:					
Other Salaries of Instruction	107,075		107,075	91,243	15,832
General Supplies	95,100	(1,000)	94,100	76,855	17,245
Textbooks	10,000	(5,000)	5,000		5,000
Other Objects	13,026	6,000	19,026	5,416	13,610
Total Regular Programs	2,931,825	(97,200)	2,834,625	2,770,547	64,078
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	323,897		323,897	320,297	3,600
Other Salaries of Instruction	7,280	6,000	13,280	12,925	355
Total Learning and/or Language Disabilities	331,177	6,000	337,177	333,222	3,955
Multiple Disabilities:					
Other Salaries of Instruction	1,820	15,000	16,820	16,725	95
Total Multiple Disabilities	1,820	15,000	16,820	16,725	95
Resource Room/Resource Center:					
Salaries of Teachers	228,595	6,500	235,095	233,993	1,102
Other Salaries of Instruction	18,990		18,990		18,990
General Supplies	35,000		35,000	7,566	27,434
Textbooks	6,000		6,000		6,000
Total Resource Room/Resource Center	288,585	6,500	295,085	241,559	53,526
Total Special Education	621,582	27,500	649,082	591,506	57,576
School Sponsored Co-curricular Activities:					
Salaries	9,893		9,893		9,893
Supplies and Materials	1,200		1,200		1,200
Total School Sponsored Co-curricular Activities	11,093	-	11,093	-	11,093
School Sponsored Athletics:					
Salaries	9,541		9,541		9,541
Supplies and Materials	3,500		3,500	1,500	2,000
Total School Sponsored Athletics	13,041	-	13,041	1,500	11,541
Before/After School Programs:					
Salaries of Teachers	73,260		73,260	36,431	36,829
Total Before/After School Programs	73,260	-	73,260	36,431	36,829
Other Supplemental/At-Risk Programs - Instruction:					
Purchased Professional & Technical Services	27,000	-	27,000	-	27,000
Total Other Supplemental/At-Risk Programs - Instruction	27,000	-	27,000	-	27,000
Total Instruction	3,677,801	(69,700)	3,608,101	3,399,984	208,117

Newark Board of Education  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2020

School: Speedway Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
<b>Undistributed Expenditures:</b>					
<b>Attendance and Social Work Services:</b>					
Salaries of Family Liaisons/Comm Parent Inv. Specialists	\$ 50,430	\$ (18,000)	\$ 32,430	\$ 27,182	\$ 5,248
Supplies and Materials	1,185		1,185	1,035	150
<b>Total Attendance and Social Work Services</b>	<b>51,615</b>	<b>(18,000)</b>	<b>33,615</b>	<b>28,217</b>	<b>5,398</b>
<b>Health Services:</b>					
Salaries	97,919	2,300	100,219	100,127	92
Other Salaries	1,968		1,968		1,968
Supplies and Materials	2,500		2,500	1,325	1,175
<b>Total Health Services</b>	<b>102,387</b>	<b>2,300</b>	<b>104,687</b>	<b>101,452</b>	<b>3,235</b>
<b>Guidance:</b>					
Salaries of Other Professional Staff	104,154	(30,000)	74,154	66,549	7,605
Purchased Professional - Educational Services	2,560		2,560		2,560
Supplies and Materials	2,000		2,000	271	1,729
Other Objects	1,000		1,000		1,000
<b>Total Guidance</b>	<b>109,714</b>	<b>(30,000)</b>	<b>79,714</b>	<b>66,820</b>	<b>12,894</b>
<b>Improvement of Instruction Services:</b>					
Salaries of Supervisors of Instruction	182,661	(4,000)	178,661	173,600	5,061
Salaries of Secretarial and Clerical Assistants	27,132	50,776	77,908	77,109	799
Salaries of Facilitators, Math & Literacy Coaches	128,710	42,500	171,210	171,177	33
Purchased Professional - Education Services	4,285		4,285		4,285
<b>Total Improvement of Instruction Services</b>	<b>342,788</b>	<b>89,276</b>	<b>432,064</b>	<b>421,886</b>	<b>10,178</b>
<b>Educational Media/Library Services:</b>					
Supplies and Materials	3,800		3,800	2,130	1,670
<b>Total Educational Media/Library Services</b>	<b>3,800</b>	<b>-</b>	<b>3,800</b>	<b>2,130</b>	<b>1,670</b>
<b>Instructional Staff Training Services:</b>					
Purchased Professional - Education Services	13,000		13,000	8,808	4,192
<b>Total Instructional Staff Training Services</b>	<b>13,000</b>	<b>-</b>	<b>13,000</b>	<b>8,808</b>	<b>4,192</b>
<b>Support Services - School Administration:</b>					
Salaries of Principals/Assistant Principals/Program Directors	331,936		331,936	328,385	3,551
Salaries of Secretarial and Clerical Assistants	128,683	(50,776)	77,907	74,125	3,782
Other Salaries	1,344	1,400	2,744	2,731	13
Purchased Professional and Technical Services	2,400		2,400		2,400
Other Purchased Services	13,777		13,777	5,336	8,441
Supplies and Materials	5,100		5,100	2,918	2,182
Other Objects	1,000		1,000		1,000
<b>Total Support Services - School Administration</b>	<b>484,240</b>	<b>(49,376)</b>	<b>434,864</b>	<b>413,495</b>	<b>21,369</b>
<b>Security:</b>					
Salaries	168,789	2,000	170,789	170,745	44
General Supplies	1,500		1,500	187	1,313
<b>Total Security</b>	<b>170,289</b>	<b>2,000</b>	<b>172,289</b>	<b>170,932</b>	<b>1,357</b>
<b>Student Transportation Services:</b>					
Contracted Services - Transportation (Other than Between Home and School) - Vendors	17,063		17,063	6,367	10,696
<b>Total Student Transportation Services</b>	<b>17,063</b>	<b>-</b>	<b>17,063</b>	<b>6,367</b>	<b>10,696</b>

Newark Board of Education  
Blended Resource Fund 15  
Schedule of Blended Expenditures  
Budget and Actual  
Year ended June 30, 2020

	Original Budget	Transfers	Final Budget	Actual	Final to Actual
<b>School: Speedway Avenue</b>					
Unallocated Benefits:					
Health Benefits	\$ 1,004,788		\$ 1,004,788	\$ 1,004,788	
Total Unallocated Benefits	1,004,788		1,004,788	1,004,788	
Total Undistributed Expenditures	2,299,684	\$ (3,800)	2,295,884	2,224,895	\$ 70,989
Total Expenditures - Current Expense	5,977,485	(73,500)	5,903,985	5,624,879	279,106
<b>Capital Outlay:</b>					
Equipment:					
Regular Programs - Instruction:					
Grades 1-5	12,000		12,000		12,000
Special Education - Instruction:					
Resource Room/Resource Center	15,514		15,514		15,514
Total Equipment	27,514	-	27,514	-	27,514
Total Expenditures - School Based	6,004,999	(73,500)	5,931,499	5,624,879	306,620
<b>Other Financing Sources:</b>					
Transfers In	5,955,005	(73,500)	5,881,505	5,600,554	(280,951)
Total Other Financing Sources	5,955,005	(73,500)	5,881,505	5,600,554	(280,951)
<b>Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)</b>	(49,994)		(49,994)	(24,325)	25,669
<b>Fund Balances, July 1</b>	49,994		49,994	49,994	
<b>Fund Balances, June 30</b>	\$ -	\$ -	\$ -	\$ 25,669	\$ 25,669

Newark Board of Education  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2020

School: Sussex Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
<b>Expense</b>					
<b>Current:</b>					
<b>Instruction - Regular Programs:</b>					
Salaries of Teachers:					
Kindergarten	\$ 174,517	\$ 9,000	\$ 183,517	\$ 183,273	\$ 244
Grades 1- 5	809,168	(7,300)	801,868	801,498	370
Grades 6-8	580,822	27,200	608,022	607,738	284
Undistributed Instruction:					
Other Salaries of Instruction	70,400	500	70,900	70,821	79
General Supplies	77,617	4,140	81,757	59,757	22,000
Other Objects	25,395		25,395	12,425	12,970
<b>Total Regular Programs</b>	<b>1,737,919</b>	<b>33,540</b>	<b>1,771,459</b>	<b>1,735,512</b>	<b>35,947</b>
<b>Instruction - Special Education:</b>					
Resource Room/Resource Center:					
Salaries of Teachers	242,341	10,100	252,441	252,426	15
Other Salaries of Instruction	5,460		5,460		5,460
General Supplies	2,000		2,000	1,976	24
<b>Total Resource Room/Resource Center</b>	<b>249,801</b>	<b>10,100</b>	<b>259,901</b>	<b>254,402</b>	<b>5,499</b>
<b>Total Special Education</b>	<b>249,801</b>	<b>10,100</b>	<b>259,901</b>	<b>254,402</b>	<b>5,499</b>
<b>Bilingual Education:</b>					
Salaries of Teachers	344,979	12,900	357,879	357,873	6
Other Salaries of Instruction	7,280	(2,000)	5,280		5,280
General Supplies	2,000		2,000	822	1,178
<b>Total Bilingual Education</b>	<b>354,259</b>	<b>10,900</b>	<b>365,159</b>	<b>358,695</b>	<b>6,464</b>
<b>School Sponsored Co-curricular Activities:</b>					
Salaries	18,161		18,161	9,222	8,939
Supplies and Materials	1,200		1,200	1,142	58
<b>Total School Sponsored Co-curricular Activities</b>	<b>19,361</b>	<b>-</b>	<b>19,361</b>	<b>10,364</b>	<b>8,997</b>
<b>School Sponsored Athletics:</b>					
Salaries	14,177		14,177		14,177
Supplies and Materials	4,247		4,247	2,210	2,037
<b>Total School Sponsored Athletics</b>	<b>18,424</b>	<b>-</b>	<b>18,424</b>	<b>2,210</b>	<b>16,214</b>
<b>Before/After School Programs:</b>					
Salaries of Teachers	6,000	5,602	11,602	7,962	3,640
<b>Total Before/After School Programs</b>	<b>6,000</b>	<b>5,602</b>	<b>11,602</b>	<b>7,962</b>	<b>3,640</b>
<b>Other Supplemental/At-Risk Programs - Instruction:</b>					
Purchased Professional & Technical Services	43,385	-	43,385	24,960	18,425
<b>Total Other Supplemental/At-Risk Programs - Instruction</b>	<b>43,385</b>	<b>-</b>	<b>43,385</b>	<b>24,960</b>	<b>18,425</b>
<b>Total Instruction</b>	<b>2,429,149</b>	<b>60,142</b>	<b>2,489,291</b>	<b>2,394,105</b>	<b>95,186</b>
<b>Undistributed Expenditures:</b>					
Attendance and Social Work Services:					
Salaries	103,671		103,671	102,878	793
Salaries of Family Liaisons/Comm Parent Inv. Specialists	59,563	(27,000)	32,563	28,881	3,682
Supplies and Materials	500		500	306	194
<b>Total Attendance and Social Work Services</b>	<b>163,734</b>	<b>(27,000)</b>	<b>136,734</b>	<b>132,065</b>	<b>4,669</b>

Newark Board of Education  
Blended Resource Fund 15  
Schedule of Blended Expenditures  
Budget and Actual  
Year ended June 30, 2020

School: Sussex Avenue

	Original Budget	Transfers	Final Budget	Actual	Final to Actual
<b>Health Services:</b>	\$ 104,154	\$ 1,000	\$ 105,154	\$ 105,035	\$ 119
Salaries	1,475		1,475		1,475
Other Salaries	500		500	363	137
Supplies and Materials					
<b>Total Health Services</b>	<u>106,129</u>	<u>1,000</u>	<u>107,129</u>	<u>105,398</u>	<u>1,731</u>
<b>Guidance:</b>	74,266	26,000	100,266	100,078	188
Salaries of Other Professional Staff					
<b>Total Guidance</b>	<u>74,266</u>	<u>26,000</u>	<u>100,266</u>	<u>100,078</u>	<u>188</u>
<b>Improvement of Instruction Services:</b>	56,830	11,200	68,030	67,855	175
Salaries of Supervisors of Instruction	52,962	2,800	55,762	55,654	108
Salaries of Secretarial and Clerical Assistants	160,285	17,800	178,085	177,928	157
Salaries of Facilitators, Math & Literacy Coaches	1,200		1,200		1,200
Other Objects					
<b>Total Improvement of Instruction Services</b>	<u>271,277</u>	<u>31,800</u>	<u>303,077</u>	<u>301,437</u>	<u>1,640</u>
<b>Instructional Staff Training Services:</b>	2,800		2,800	1,275	1,525
Purchased Professional - Education Services					
<b>Total Instructional Staff Training Services</b>	<u>2,800</u>	<u>-</u>	<u>2,800</u>	<u>1,275</u>	<u>1,525</u>
<b>Support Services - School Administration:</b>	221,672	44,000	265,672	265,621	51
Salaries of Principals/Assistant Principals/Program Directors	52,962	1,500	54,462	54,410	52
Salaries of Secretarial and Clerical Assistants	5,602	(5,602)			
Other Salaries	19,812		19,812	14,196	5,616
Other Purchased Services	9,717	(4,140)	5,577	1,901	3,676
Other Objects	309,765	35,758	345,523	336,128	9,395
<b>Total Support Services - School Administration</b>					
<b>Security:</b>	54,187	2,100	56,287	55,058	1,229
Salaries	500		500	306	194
General Supplies	54,687	2,100	56,787	55,364	1,423
<b>Total Security</b>					
<b>Student Transportation Services:</b>	16,210		16,210	3,993	12,217
Contracted Services - Transportation (Other than Between Home and School) - Vendors					
<b>Total Student Transportation Services</b>	<u>16,210</u>	<u>-</u>	<u>16,210</u>	<u>3,993</u>	<u>12,217</u>
<b>Unallocated Benefits:</b>	610,602		610,602	610,602	-
Health Benefits					
<b>Total Unallocated Benefits</b>	<u>610,602</u>	<u>-</u>	<u>610,602</u>	<u>610,602</u>	<u>-</u>
<b>Total Undistributed Expenditures</b>	<u>1,609,470</u>	<u>69,658</u>	<u>1,679,128</u>	<u>1,646,340</u>	<u>32,788</u>
<b>Total Expenditures - Current Expense</b>	<u>4,038,619</u>	<u>129,800</u>	<u>4,168,419</u>	<u>4,040,445</u>	<u>127,974</u>
<b>Capital Outlay:</b>					
<b>Equipment:</b>					
Regular Programs - Instruction:					
Grades 1-5	8,280		8,280		8,280
<b>Total Equipment</b>	<u>8,280</u>	<u>-</u>	<u>8,280</u>	<u>-</u>	<u>8,280</u>
<b>Total Expenditures - School Based</b>	<u>4,046,899</u>	<u>129,800</u>	<u>4,176,699</u>	<u>4,040,445</u>	<u>136,254</u>

Newark Board of Education  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2020

School: Sussex Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Other Financing Sources:					
Transfers In	\$ 4,008,214	\$ 129,800	\$ 4,138,014	\$ 4,018,706	\$ (119,308)
Total Other Financing Sources	4,008,214	129,800	4,138,014	4,018,706	(119,308)
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(38,685)		(38,685)	(21,739)	16,946
Fund Balances, July 1	38,685		38,685	38,685	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 16,946	\$ 16,946

Newark Board of Education  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2020

School: Technology High	Original Budget	Transfers	Final Budget	Actual	Final to Actual
<b>Expense</b>					
<b>Current:</b>					
Instruction - Regular Programs:					
Salaries of Teachers:					
Grades 9-12	\$ 3,289,521	\$ (28,000)	\$ 3,261,521	\$ 3,255,007	\$ 6,514
Undistributed Instruction:					
Purchased Technical Services	3,154		3,154	1,526	1,628
General Supplies	148,486	(18,950)	129,536	102,096	27,440
Textbooks	128	3,950	4,078	3,932	146
Other Objects	42,704	(5,000)	37,704	2,193	35,511
Total Regular Programs	3,483,993	(48,000)	3,435,993	3,364,754	71,239
Instruction - Special Education:					
Auditory Impairments:					
Salaries of Teachers	327,255	1,900	329,155	329,132	23
Other Salaries of Instruction	149,360	(3,200)	146,160	142,625	3,535
General Supplies	1,000		1,000		1,000
Total Auditory Impairments	477,615	(1,300)	476,315	471,757	4,558
Resource Room/Resource Center:					
Salaries of Teachers	208,627	(5,000)	203,627	197,407	6,220
Other Salaries of Instruction	7,280	(5,000)	2,280		2,280
General Supplies	1,000		1,000		1,000
Total Resource Room/Resource Center	216,907	(10,000)	206,907	197,407	9,500
Total Special Education	694,522	(11,300)	683,222	669,164	14,058
School Sponsored Co-curricular Activities:					
Salaries	65,714	(10,000)	55,714	55,466	248
Supplies and Materials	5,000	1,800	6,800	1,738	5,062
Other Objects	9,943		9,943	1,470	8,473
Total School Sponsored Co-curricular Activities	80,657	(8,200)	72,457	58,674	13,783
School Sponsored Athletics:					
Salaries	121,033	(50,000)	71,033	59,380	11,653
Supplies and Materials	23,747	(1,800)	21,947	19,342	2,605
Other Objects	10,000		10,000	10,000	
Total School Sponsored Athletics	154,780	(51,800)	102,980	88,722	14,258
Before/After School Programs:					
Salaries of Teachers	21,830	(2,000)	19,830	11,760	8,070
Total Before/After School Programs	21,830	(2,000)	19,830	11,760	8,070
Other Supplemental/At-Risk Programs - Instruction:					
Purchased Professional & Technical Services	15,000	-	15,000	13,711	1,289
Total Other Supplemental/At-Risk Programs - Instruction	15,000	-	15,000	13,711	1,289
Total Instruction	4,450,782	(121,300)	4,329,482	4,206,785	122,697
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	102,360		102,360	101,375	985
Salaries of Family Liaisons/Comm Parent Inv. Specialists	50,935	(10,000)	40,935	34,626	6,309
Total Attendance and Social Work Services	153,295	(10,000)	143,295	136,001	7,294

Newark Board of Education  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2020

School: Technology High	Original Budget	Transfers	Final Budget	Actual	Final to Actual
<b>Health Services:</b>					
Salaries	\$ 99,994	\$ 1,300	\$ 101,294	\$ 101,267	\$ 27
Other Salaries	1,480		1,480		1,480
Supplies and Materials	500		500		500
<b>Total Health Services</b>	<u>101,974</u>	<u>1,300</u>	<u>103,274</u>	<u>101,267</u>	<u>2,007</u>
<b>Guidance:</b>					
Salaries of Other Professional Staff	273,984		273,984	271,872	2,112
Supplies and Materials	500		500		500
<b>Total Guidance</b>	<u>274,484</u>	<u>-</u>	<u>274,484</u>	<u>271,872</u>	<u>2,612</u>
<b>Improvement of Instruction Services:</b>					
Salaries of Supervisors of Instruction	270,053	(155,870)	114,183	114,157	26
Salaries of Other Professional Staff	101,381	289,740	391,121	377,999	13,122
Salaries of Secretarial and Clerical Assistants		60,303	60,303	56,810	3,493
Other Salaries		50,000	50,000	49,285	715
Purchased Professional - Education Services		5,000	5,000	2,500	2,500
<b>Total Improvement of Instruction Services</b>	<u>371,434</u>	<u>249,173</u>	<u>620,607</u>	<u>600,751</u>	<u>19,856</u>
<b>Support Services - School Administration:</b>					
Salaries of Principals/Assistant Principals/Program Directors	407,939	(150,370)	257,569	257,486	83
Salaries of Secretarial and Clerical Assistants	120,604	(60,303)	60,301	53,853	6,448
Other Salaries	4,620		4,620	4,620	
Other Purchased Services	35,378		35,378	14,428	20,950
Supplies and Materials	15,000		15,000	1,199	13,801
Other Objects	8,455		8,455	5,540	2,915
<b>Total Support Services - School Administration</b>	<u>591,996</u>	<u>(210,673)</u>	<u>381,323</u>	<u>337,126</u>	<u>44,197</u>
<b>Security:</b>					
Salaries	222,142		222,142	216,829	5,313
<b>Total Security</b>	<u>222,142</u>	<u>-</u>	<u>222,142</u>	<u>216,829</u>	<u>5,313</u>
<b>Student Transportation Services:</b>					
Contracted Services - Transportation (Other than Between Home and School) - Vendors	19,230		19,230	15,345	3,885
<b>Total Student Transportation Services</b>	<u>19,230</u>	<u>-</u>	<u>19,230</u>	<u>15,345</u>	<u>3,885</u>
<b>Unallocated Benefits:</b>					
Health Benefits	1,182,558		1,182,558	1,182,558	
<b>Total Unallocated Benefits</b>	<u>1,182,558</u>	<u>-</u>	<u>1,182,558</u>	<u>1,182,558</u>	<u>-</u>
<b>Total Undistributed Expenditures</b>	<u>2,917,113</u>	<u>29,800</u>	<u>2,946,913</u>	<u>2,861,749</u>	<u>85,164</u>
<b>Total Expenditures - Current Expense</b>	<u>7,367,895</u>	<u>(91,500)</u>	<u>7,276,395</u>	<u>7,068,534</u>	<u>207,861</u>
<b>Total Expenditures - School Based</b>	<u>7,367,895</u>	<u>(91,500)</u>	<u>7,276,395</u>	<u>7,068,534</u>	<u>207,861</u>
<b>Other Financing Sources:</b>					
Transfers In	7,339,232	(91,500)	7,247,732	7,068,577	(179,155)
<b>Total Other Financing Sources</b>	<u>7,339,232</u>	<u>(91,500)</u>	<u>7,247,732</u>	<u>7,068,577</u>	<u>(179,155)</u>
<b>Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)</b>	<u>(28,663)</u>		<u>(28,663)</u>	<u>43</u>	<u>28,706</u>
<b>Fund Balances, July 1</b>	<u>28,663</u>		<u>28,663</u>	<u>28,663</u>	
<b>Fund Balances, June 30</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 28,706</u>	<u>\$ 28,706</u>



Newark Board of Education  
Blended Resource Fund 15  
Schedule of Blended Expenditures  
Budget and Actual  
Year ended June 30, 2020

School: Thirteenth Avenue

Expense

Current:

Instruction - Regular Programs:

Salaries of Teachers:

	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Kindergarten	\$ 176,516	\$ 2,000	\$ 178,516	\$ 176,618	\$ 1,898
Grades 1- 5	1,324,291	(5,611)	1,318,680	1,297,900	20,780
Grades 6-8	613,777	(14,000)	599,777	576,061	23,716

Undistributed Instruction:

Other Salaries of Instruction	66,900	1,700	68,600	68,467	133
Purchased Technical Services		890	890	890	
General Supplies	54,000	(195)	53,805	51,736	2,069
Textbooks	3,000	(3,000)			
Other Objects	2,797	3,000	5,797	2,000	3,797
<b>Total Regular Programs</b>	<b>2,241,281</b>	<b>(15,216)</b>	<b>2,226,065</b>	<b>2,173,672</b>	<b>52,393</b>

Instruction - Special Education:

Behavioral Disabilities:

General Supplies	5		5		5
<b>Total Behavioral Disabilities</b>	<b>5</b>	<b>-</b>	<b>5</b>	<b>-</b>	<b>5</b>

Multiple Disabilities:

Salaries of Teachers	286,782	(56,500)	230,282	218,659	11,623
Other Salaries of Instruction	9,100		9,100	5,007	4,093
General Supplies	4,222		4,222	4,000	222
Other Objects	1,514		1,514		1,514
<b>Total Multiple Disabilities</b>	<b>301,618</b>	<b>(56,500)</b>	<b>245,118</b>	<b>227,666</b>	<b>17,452</b>

Resource Room/Resource Center:

Salaries of Teachers	293,432	4,000	297,432	297,412	20
Other Salaries of Instruction	9,100		9,100		9,100
General Supplies	1,000	(695)	305	230	75
<b>Total Resource Room/Resource Center</b>	<b>303,532</b>	<b>3,305</b>	<b>306,837</b>	<b>297,642</b>	<b>9,195</b>

Autism:

Salaries of Teachers	717,951	(60,000)	657,951	625,686	32,265
Other Salaries of Instruction	52,106	2,000	54,106	50,253	3,853
General Supplies	10,974		10,974	9,696	1,278
Other Objects	1,000		1,000		1,000
<b>Total Autism</b>	<b>782,031</b>	<b>(58,000)</b>	<b>724,031</b>	<b>685,635</b>	<b>38,396</b>
<b>Total Special Education</b>	<b>1,387,186</b>	<b>(111,195)</b>	<b>1,275,991</b>	<b>1,210,943</b>	<b>65,048</b>

School Sponsored Co-curricular Activities:

Salaries	25,254	4,000	29,254	29,227	27
<b>Total School Sponsored Co-curricular Activities</b>	<b>25,254</b>	<b>4,000</b>	<b>29,254</b>	<b>29,227</b>	<b>27</b>

School Sponsored Athletics:

Salaries	8,098	4,700	12,798	12,700	98
Supplies and Materials	4,440		4,440	4,328	112
<b>Total School Sponsored Athletics</b>	<b>12,538</b>	<b>4,700</b>	<b>17,238</b>	<b>17,028</b>	<b>210</b>

Newark Board of Education  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2020

School: Thirteenth Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
<b>Before/After School Programs:</b>					
Salaries of Teachers	\$ 39,680		\$ 39,680	\$ 18,329	\$ 21,351
Other Salaries for Instruction	6,120	\$ 3,100	9,220	9,178	42
<b>Total Before/After School Programs</b>	<b>45,800</b>	<b>3,100</b>	<b>48,900</b>	<b>27,507</b>	<b>21,393</b>
<b>Total Instruction</b>	<b>3,712,059</b>	<b>(114,611)</b>	<b>3,597,448</b>	<b>3,458,377</b>	<b>139,071</b>
<b>Undistributed Expenditures:</b>					
<b>Attendance and Social Work Services:</b>					
Salaries	157,763	100	157,863	157,764	99
Salaries of Family Liaisons/Comm Parent Inv. Specialists	46,586		46,586	37,340	9,246
Supplies and Materials	1,475		1,475	1,250	225
<b>Total Attendance and Social Work Services</b>	<b>205,824</b>	<b>100</b>	<b>205,924</b>	<b>196,354</b>	<b>9,570</b>
<b>Health Services:</b>					
Salaries	97,919	600	98,519	98,517	2
Other Salaries	1,640		1,640	1,342	298
Supplies and Materials	1,225		1,225	885	340
<b>Total Health Services</b>	<b>100,784</b>	<b>600</b>	<b>101,384</b>	<b>100,744</b>	<b>640</b>
<b>Improvement of Instruction Services:</b>					
Salaries of Supervisors of Instruction	117,175		117,175	116,429	746
Salaries of Secretarial and Clerical Assistants	27,132	54,155	81,287	81,248	39
Salaries of Facilitators, Math & Literacy Coaches	173,951		173,951	159,555	14,396
<b>Total Improvement of Instruction Services</b>	<b>318,258</b>	<b>54,155</b>	<b>372,413</b>	<b>357,232</b>	<b>15,181</b>
<b>Educational Media/Library Services:</b>					
Salaries of Other Professional Staff	74,266	26,000	100,266	99,349	917
Other Objects	1,945		1,945	968	977
<b>Total Educational Media/Library Services</b>	<b>76,211</b>	<b>26,000</b>	<b>102,211</b>	<b>100,317</b>	<b>1,894</b>
<b>Instructional Staff Training Services:</b>					
Other Objects	2,146		2,146	826	1,320
<b>Total Instructional Staff Training Services</b>	<b>2,146</b>	<b>-</b>	<b>2,146</b>	<b>826</b>	<b>1,320</b>
<b>Support Services - School Administration:</b>					
Salaries of Principals/Assistant Principals/Program Directors	266,450	5,100	271,550	271,505	45
Salaries of Secretarial and Clerical Assistants	126,841	(49,855)	76,986	75,313	1,673
Other Salaries	1,200	200	1,400	1,361	39
Other Purchased Services	19,100		19,100	13,099	6,001
Supplies and Materials	371		371	371	
Other Objects	4,735		4,735	3,139	1,596
<b>Total Support Services - School Administration</b>	<b>418,697</b>	<b>(44,555)</b>	<b>374,142</b>	<b>364,788</b>	<b>9,354</b>
<b>Security:</b>					
Salaries	98,072	2,000	100,072	99,868	204
<b>Total Security</b>	<b>98,072</b>	<b>2,000</b>	<b>100,072</b>	<b>99,868</b>	<b>204</b>
<b>Student Transportation Services:</b>					
Contracted Services - Transportation (Other than Between Home and School) - Vendors	12,000		12,000	1,409	10,591
<b>Total Student Transportation Services</b>	<b>12,000</b>	<b>-</b>	<b>12,000</b>	<b>1,409</b>	<b>10,591</b>

Newark Board of Education  
Blended Resource Fund 15  
Schedule of Blended Expenditures  
Budget and Actual  
Year ended June 30, 2020

	Original Budget	Transfers	Final Budget	Actual	Final to Actual
<b>School: Thirteenth Avenue</b>					
Unallocated Benefits:					
Health Benefits	\$ 1,051,163		\$ 1,051,163	\$ 1,051,163	-
Total Unallocated Benefits	1,051,163	-	1,051,163	1,051,163	-
Total Undistributed Expenditures	2,283,155	\$ 38,300	2,321,455	2,272,701	\$ 48,754
Total Expenditures - Current Expense	5,995,214	(76,311)	5,918,903	5,731,078	187,825
Total Expenditures - School Based	5,995,214	(76,311)	5,918,903	5,731,078	187,825
Other Financing Sources:					
Transfers In	5,992,130	(76,311)	5,915,819	5,730,233	(185,586)
Total Other Financing Sources	5,992,130	(76,311)	5,915,819	5,730,233	(185,586)
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(3,084)		(3,084)	(845)	2,239
Fund Balances, July 1	3,084		3,084	3,084	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 2,239	\$ 2,239

Newark Board of Education  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2020

School: University High

Expense

Current:

Instruction - Regular Programs:

Salaries of Teachers:

Grades 6-8

\$ 58,195 \$ 6,800 \$ 64,995 \$ 64,967 \$ 28

Grades 9-12

2,483,937 159,100 2,643,037 2,642,059 978

Undistributed Instruction:

General Supplies

110,521 (13,798) 96,723 65,258 31,465

Textbooks

14,252 14,252 3,203 11,049

Total Regular Programs

2,666,905 152,102 2,819,007 2,775,487 43,520

Instruction - Special Education:

Learning and/or Language Disabilities:

Salaries of Teachers

65,484 (25,000) 40,484 25,297 15,187

Other Salaries of Instruction

3,640 2,000 5,640 5,553 87

Total Learning and/or Language Disabilities

69,124 (23,000) 46,124 30,850 15,274

Resource Room/Resource Center:

Salaries of Teachers

207,857 4,100 211,957 211,947 10

Other Salaries of Instruction

5,460 5,460

Total Resource Room/Resource Center

213,317 4,100 217,417 211,947 5,470

Total Special Education

282,441 (18,900) 263,541 242,797 20,744

School Sponsored Co-curricular Activities:

Salaries

76,224 (50,000) 26,224 21,477 4,747

Supplies and Materials

18,000 18,000

Total School Sponsored Co-curricular Activities

94,224 (50,000) 44,224 21,477 22,747

School Sponsored Athletics:

Salaries

158,130 (45,000) 113,130 96,400 16,730

Supplies and Materials

38,807 38,807 26,766 12,041

Other Objects

15,000 15,000 15,000

Total School Sponsored Athletics

211,937 (45,000) 166,937 138,166 28,771

Before/After School Programs:

Salaries of Teachers

24,738 4,000 28,738 28,617 121

Total Before/After School Programs

24,738 4,000 28,738 28,617 121

Other Supplemental/At-Risk Programs - Instruction:

Purchased Professional & Technical Services

- 12,000 12,000 1,800 10,200

Total Other Supplemental/At-Risk Programs - Instruction

- 12,000 12,000 1,800 10,200

Total Instruction

3,280,245 54,202 3,334,447 3,208,344 126,103

Undistributed Expenditures:

Attendance and Social Work Services:

Salaries

99,710 1,100 100,810 100,764 46

Salaries of Family Liaisons/Comm Parent Inv. Specialists

52,310 52,310 42,899 9,411

Total Attendance and Social Work Services

152,020 1,100 153,120 143,663 9,457

Newark Board of Education  
Blended Resource Fund 15  
Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2020

School: University High	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Health Services:					
Salaries	\$ 102,360	\$ 1,400	\$ 103,760	\$ 103,715	\$ 45
Other Salaries	2,441		2,441	1,402	1,039
Supplies and Materials	1,000		1,000	651	349
Total Health Services	105,801	1,400	107,201	105,768	1,433
Guidance:					
Salaries of Other Professional Staff	279,165	5,100	284,265	284,262	3
Supplies and Materials	3,000		3,000	1,714	1,286
Other Objects	5,610		5,610		5,610
Total Guidance	287,775	5,100	292,875	285,976	6,899
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	302,661	(153,490)	149,171	134,834	14,337
Salaries of Other Professional Staff	88,589	367,980	456,569	455,638	931
Salaries of Secretarial and Clerical Assistants		56,531	56,531	55,925	606
Other Salaries	27,470	28,000	55,470	54,599	871
Total Improvement of Instruction Services	418,720	299,021	717,741	700,996	16,745
Support Services - School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	440,547	(112,490)	328,057	327,377	680
Salaries of Secretarial and Clerical Assistants	105,062	(52,031)	53,031	52,986	45
Other Salaries	5,940	1,673	7,613	7,593	20
Other Purchased Services	27,210	1,625	28,835	21,058	7,777
Supplies and Materials	22,726	(845)	21,881	4,092	17,789
Other Objects	10,355	845	11,200	7,716	3,484
Total Support Services - School Administration	611,840	(161,223)	450,617	420,822	29,795
Security:					
Salaries	170,525	(15,000)	155,525	144,335	11,190
General Supplies	1,468		1,468	620	848
Total Security	171,993	(15,000)	156,993	144,955	12,038
Student Transportation Services:					
Contracted Services - Transportation (Other than Between Home and School) - Vendors	20,670		20,670	8,743	11,927
Total Student Transportation Services	20,670		20,670	8,743	11,927
Unallocated Benefits:					
Health Benefits	966,142		966,142	966,142	
Total Unallocated Benefits	966,142		966,142	966,142	
Total Undistributed Expenditures	2,734,961	130,398	2,865,359	2,777,065	88,294
Total Expenditures - Current Expense	6,015,206	184,600	6,199,806	5,985,409	214,397
Capital Outlay:					
Equipment:					
Undistributed Expenditures:					
Non-Instructional Equipment	20,400		20,400	17,284	3,116
Total Equipment	20,400		20,400	17,284	3,116
Total Expenditures - School Based	6,035,606	184,600	6,220,206	6,002,693	217,513

Newark Board of Education  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2020

School; University High	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Other Financing Sources:					
Transfers In	\$ 6,021,342	\$ 184,600	\$ 6,205,942	\$ 6,003,582	\$ (202,360)
Total Other Financing Sources	<u>6,021,342</u>	<u>184,600</u>	<u>6,205,942</u>	<u>6,003,582</u>	<u>(202,360)</u>
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(14,264)		(14,264)	889	15,153
Fund Balances, July 1	14,264		14,264	14,264	
Fund Balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,153</u>	<u>\$ 15,153</u>

Newark Board of Education  
Blended Resource Fund 15  
Schedule of Blended Expenditures  
Budget and Actual  
Year ended June 30, 2020

School: Weequahic High	Original Budget	Transfers	Final Budget	Actual	Final to Actual
<b>Expense</b>					
<b>Current:</b>					
<b>Instruction - Regular Programs:</b>					
Salaries of Teachers:					
Grades 9-12	\$ 2,582,955	\$ (143,000)	\$ 2,439,955	\$ 2,438,677	\$ 1,278
<b>Undistributed Instruction:</b>					
General Supplies	63,987	(8,689)	55,298	38,832	16,466
Textbooks	15,021	(4,000)	11,021		11,021
Other Objects		9,842	9,842	6,627	3,215
<b>Total Regular Programs</b>	<b>2,661,963</b>	<b>(145,847)</b>	<b>2,516,116</b>	<b>2,484,136</b>	<b>31,980</b>
<b>Instruction - Special Education:</b>					
<b>Cognitive - Mild:</b>					
Salaries of Teachers	422,753	(39,000)	383,753	365,939	17,814
Other Salaries of Instruction	9,100	(5,000)	4,100		4,100
General Supplies	400		400		400
<b>Total Cognitive - Mild</b>	<b>432,253</b>	<b>(44,000)</b>	<b>388,253</b>	<b>365,939</b>	<b>22,314</b>
<b>Learning and/or Language Disabilities:</b>					
Salaries of Teachers	107,093		107,093	106,241	852
Other Salaries of Instruction	1,820	4,100	5,920	5,908	12
General Supplies	400		400		400
<b>Total Learning and/or Language Disabilities</b>	<b>109,313</b>	<b>4,100</b>	<b>113,413</b>	<b>112,149</b>	<b>1,264</b>
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	272,469	28,000	300,469	300,004	465
Other Salaries of Instruction	3,640	(3,000)	640		640
<b>Total Resource Room/Resource Center</b>	<b>276,109</b>	<b>25,000</b>	<b>301,109</b>	<b>300,004</b>	<b>1,105</b>
<b>Total Special Education</b>	<b>817,675</b>	<b>(14,900)</b>	<b>802,775</b>	<b>778,092</b>	<b>24,683</b>
<b>School Sponsored Co-curricular Activities:</b>					
Salaries	42,473		42,473	39,289	3,184
<b>Total School Sponsored Co-curricular Activities</b>	<b>42,473</b>	<b>-</b>	<b>42,473</b>	<b>39,289</b>	<b>3,184</b>
<b>School Sponsored Athletics:</b>					
Salaries	146,916		146,916	138,200	8,716
Supplies and Materials	14,635		14,635	4,202	10,433
Other Objects	15,000		15,000	11,250	3,750
<b>Total School Sponsored Athletics</b>	<b>176,551</b>	<b>-</b>	<b>176,551</b>	<b>153,652</b>	<b>22,899</b>
<b>Before/After School Programs:</b>					
Salaries of Teachers	4,145	13,472	17,617	17,600	17
<b>Total Before/After School Programs</b>	<b>4,145</b>	<b>13,472</b>	<b>17,617</b>	<b>17,600</b>	<b>17</b>
<b>Total Instruction</b>	<b>3,702,807</b>	<b>(147,275)</b>	<b>3,555,532</b>	<b>3,472,769</b>	<b>82,763</b>
<b>Undistributed Expenditures:</b>					
<b>Attendance and Social Work Services:</b>					
Salaries	102,360	1,000	103,360	103,348	12
<b>Total Attendance and Social Work Services</b>	<b>102,360</b>	<b>1,000</b>	<b>103,360</b>	<b>103,348</b>	<b>12</b>

Newark Board of Education  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2020

School: Weequahic High	Original Budget	Transfers	Final Budget	Actual	Final to Actual
<b>Health Services:</b>					
Salaries	\$ 99,994	\$ 1,000	\$ 100,994	\$ 100,854	\$ 140
Other Salaries	2,132		2,132	1,370	762
Supplies and Materials	1,000		1,000	512	488
<b>Total Health Services</b>	<b>103,126</b>	<b>1,000</b>	<b>104,126</b>	<b>102,736</b>	<b>1,390</b>
<b>Guidance:</b>					
Salaries of Other Professional Staff	202,132	(3,000)	199,132	196,098	3,034
Other Salaries	7,640		7,640	4,403	3,237
<b>Total Guidance</b>	<b>209,772</b>	<b>(3,000)</b>	<b>206,772</b>	<b>200,501</b>	<b>6,271</b>
<b>Improvement of Instruction Services:</b>					
Salaries of Supervisors of Instruction	245,908	(62,506)	183,402	173,867	9,535
Salaries of Other Professional Staff		368,012	368,012	367,374	638
Salaries of Secretarial and Clerical Assistants		76,031	76,031	75,857	174
Other Salaries	97,635	2,500	100,135	100,066	69
Salaries of Facilitators, Math & Literacy Coaches		55,000	55,000	55,000	
<b>Total Improvement of Instruction Services</b>	<b>343,543</b>	<b>439,037</b>	<b>782,580</b>	<b>772,164</b>	<b>10,416</b>
<b>Support Services – School Administration:</b>					
Salaries of Principals/Assistant Principals/Program Directors	400,878	(64,506)	336,372	334,542	1,830
Salaries of Other Professional Staff	103,838	(95,000)	8,838		8,838
Salaries of Secretarial and Clerical Assistants	142,160	(68,531)	73,629	73,357	272
Other Salaries	4,620		4,620	428	4,192
Other Purchased Services	31,856	(2,054)	29,802	10,181	19,621
Other Objects	10,300	2,054	12,354	8,181	4,173
<b>Total Support Services – School Administration</b>	<b>693,652</b>	<b>(228,037)</b>	<b>465,615</b>	<b>426,689</b>	<b>38,926</b>
<b>Security:</b>					
Salaries	249,065	(75,000)	174,065	167,372	6,693
<b>Total Security</b>	<b>249,065</b>	<b>(75,000)</b>	<b>174,065</b>	<b>167,372</b>	<b>6,693</b>
<b>Student Transportation Services:</b>					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	11,099		11,099	5,285	5,814
<b>Total Student Transportation Services</b>	<b>11,099</b>	<b>-</b>	<b>11,099</b>	<b>5,285</b>	<b>5,814</b>
<b>Unallocated Benefits:</b>					
Health Benefits	865,663		865,663	865,663	
<b>Total Unallocated Benefits</b>	<b>865,663</b>	<b>-</b>	<b>865,663</b>	<b>865,663</b>	<b>-</b>
<b>Total Undistributed Expenditures</b>	<b>2,578,280</b>	<b>135,000</b>	<b>2,713,280</b>	<b>2,643,758</b>	<b>69,522</b>
<b>Total Expenditures - Current Expense</b>	<b>6,281,087</b>	<b>(12,275)</b>	<b>6,268,812</b>	<b>6,116,527</b>	<b>152,285</b>
<b>Capital Outlay:</b>					
<b>Equipment:</b>					
Undistributed Expenditures: Non-Instructional Equipment	24,605	2,106	26,711	25,677	1,034
<b>Total Equipment</b>	<b>24,605</b>	<b>2,106</b>	<b>26,711</b>	<b>25,677</b>	<b>1,034</b>
<b>Total Expenditures - School Based</b>	<b>6,305,692</b>	<b>(10,169)</b>	<b>6,295,523</b>	<b>6,142,204</b>	<b>153,319</b>



Newark Board of Education  
Blended Resource Fund 15  
Schedule of Blended Expenditures  
Budget and Actual  
Year ended June 30, 2020

School: Weequahic High

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
	\$ 6,292,565	\$ (10,169)	\$ 6,282,396	\$ 6,150,300	\$ (132,096)
	6,292,565	(10,169)	6,282,396	6,150,300	(132,096)
	(13,127)		(13,127)	8,096	21,223
	13,127		13,127	13,127	
	\$ -	\$ -	\$ -	\$ 21,223	\$ 21,223

Newark Board of Education  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2020

School: West Side Campus	Original Budget	Transfers	Final Budget	Actual	Final to Actual
<b>Expense</b>					
<b>Current:</b>					
Instruction - Regular Programs:					
Salaries of Teachers:					
Grades 6-8	\$ 60,060	\$ (55,000)	\$ 5,060		\$ 5,060
Grades 9-12	3,045,552	235,624	3,281,176	\$ 3,281,119	57
Undistributed Instruction:					
Other Purchased Services	7,995		7,995	3,395	4,600
General Supplies	133,199	(54,000)	79,199	70,220	8,979
Textbooks	11,300		11,300	9,425	1,875
Other Objects	650		650	650	
Total Regular Programs	3,258,756	126,624	3,385,380	3,364,809	20,571
Instruction - Special Education:					
Behavioral Disabilities:					
General Supplies	10,000		10,000		10,000
Total Behavioral Disabilities	10,000	-	10,000	-	10,000
Resource Room/Resource Center:					
Salaries of Teachers	1,007,385	(252,500)	754,885	740,496	14,389
Other Salaries of Instruction	12,740	(5,000)	7,740	708	7,032
General Supplies	10,000		10,000		10,000
Total Resource Room/Resource Center	1,030,125	(257,500)	772,625	741,204	31,421
Total Special Education	1,040,125	(257,500)	782,625	741,204	41,421
School Sponsored Co-curricular Activities:					
Salaries	56,874		56,874	51,988	4,886
Total School Sponsored Co-curricular Activities	56,874	-	56,874	51,988	4,886
School Sponsored Athletics:					
Salaries	190,278		190,278	180,800	9,478
Supplies and Materials	53,170	(13,000)	40,170	18,678	21,492
Other Objects		13,000	13,000	13,000	
Total School Sponsored Athletics	243,448	-	243,448	212,478	30,970
Before/After School Programs:					
Salaries of Teachers	27,750	48,472	76,222	75,398	824
Total Before/After School Programs	27,750	48,472	76,222	75,398	824
Total Instruction	4,626,953	(82,404)	4,544,549	4,445,877	98,672
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	199,955	4,000	203,955	203,800	155
Salaries of Family Liaisons/Comm Parent Inv. Specialists	37,967	(1,000)	36,967	32,699	4,268
Total Attendance and Social Work Services	237,922	3,000	240,922	236,499	4,423
Health Services:					
Salaries	97,919	1,000	98,919	98,786	133
Other Salaries	2,000		2,000	1,342	658
Supplies and Materials	4,000		4,000	1,244	2,756
Total Health Services	103,919	1,000	104,919	101,372	3,547
Guidance:					
Salaries of Other Professional Staff	300,924	47,000	347,924	347,886	38
Total Guidance	300,924	47,000	347,924	347,886	38
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	276,709	(84,189)	192,520	191,664	856
Salaries of Other Professional Staff	107,724	460,128	567,852	567,433	419
Salaries of Secretarial and Clerical Assistants	27,850	168,583	196,433	196,279	154
Other Salaries	97,919		97,919	97,040	879
Other Objects	3,000		3,000	1,911	1,089
Total Improvement of Instruction Services	513,202	544,522	1,057,724	1,054,327	3,397

Newark Board of Education  
Blended Resource Fund 15  
Schedule of Blended Expenditures  
Budget and Actual  
Year ended June 30, 2020

School: West Side Campus	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Instructional Staff Training Services:					
Purchased Professional – Education Services	\$ 15,800	\$ 33,035	\$ 48,835	\$ 36,000	\$ 12,835
Total Instructional Staff Training Services	15,800	33,035	48,835	36,000	12,835
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	414,595	(71,189)	343,406	343,036	370
Salaries of Other Professional Staff	107,625	(100,000)	7,625	7,625	7,625
Salaries of Secretarial and Clerical Assistants	243,265	(44,583)	198,682	198,282	400
Other Salaries	71,750	(53,250)	18,500	18,122	378
Other Purchased Services	141,982	(30,075)	111,907	31,903	80,004
Other Objects	3,000	3,000	3,000	1,542	1,458
Total Support Services – School Administration	982,217	(299,097)	683,120	592,885	90,235
Security:					
Salaries	334,646	38,000	372,646	372,581	65
Total Security	334,646	38,000	372,646	372,581	65
Student Transportation Services:					
Contracted Services – Transportation (Other than Between Home and School) – Vendors	41,787	-	41,787	25,767	16,020
Total Student Transportation Services	41,787	-	41,787	25,767	16,020
Unallocated Benefits:					
Health Benefits	1,406,703	-	1,406,703	1,406,703	-
Total Unallocated Benefits	1,406,703	-	1,406,703	1,406,703	-
Total Undistributed Expenditures	3,937,120	367,460	4,304,580	4,174,020	130,560
Total Expenditures - Current Expense	8,564,073	285,056	8,849,129	8,619,897	229,232
Capital Outlay:					
Equipment:					
Undistributed Expenditures:					
Non-Instructional Equipment	4,000	54,000	58,000	39,894	18,106
Total Equipment	4,000	54,000	58,000	39,894	18,106
Total Expenditures - School Based	8,568,073	339,056	8,907,129	8,659,791	247,338
Other Financing Sources:					
Transfers In	8,526,296	339,056	8,865,352	8,631,343	(234,009)
Total Other Financing Sources	8,526,296	339,056	8,865,352	8,631,343	(234,009)
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(41,777)	-	(41,777)	(28,448)	13,329
Fund Balances, July 1	41,777	-	41,777	41,777	-
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 13,329	\$ 13,329

Newark Board of Education  
Blended Resource Fund 15  
Schedule of Blended Expenditures  
Budget and Actual  
Year ended June 30, 2020

School: Wilson Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
<b>Expense</b>					
<b>Current:</b>					
<b>Instruction - Regular Programs:</b>					
<b>Salaries of Teachers:</b>					
Kindergarten	\$ 613,510	\$ 27,400	\$ 640,910	\$ 638,789	\$ 2,121
Grades 1- 5	1,833,720	15,000	1,848,720	1,843,447	5,273
Grades 6-8	1,433,541	166,700	1,600,241	1,599,851	390
<b>Undistributed Instruction:</b>					
Other Salaries of Instruction	213,005		213,005	212,135	870
Other Purchased Services	7,689		7,689	2,589	5,100
General Supplies	94,168		94,168	60,127	34,041
Textbooks	19,448		19,448	7,313	12,135
Other Objects	17,694	4,000	21,694	4,970	16,724
<b>Total Regular Programs</b>	<b>4,232,775</b>	<b>213,100</b>	<b>4,445,875</b>	<b>4,369,221</b>	<b>76,654</b>
<b>Instruction - Special Education:</b>					
<b>Learning and/or Language Disabilities:</b>					
Salaries of Teachers	146,947	(35,000)	111,947	109,145	2,802
Other Salaries of Instruction	3,640		3,640		3,640
<b>Total Learning and/or Language Disabilities</b>	<b>150,587</b>	<b>(35,000)</b>	<b>115,587</b>	<b>109,145</b>	<b>6,442</b>
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	647,909	5,900	653,809	653,794	15
Other Salaries of Instruction	16,160	(5,100)	11,060	1,920	9,140
General Supplies	22,150		22,150	17,685	4,465
Textbooks	4,000	(2,000)	2,000		2,000
Other Objects	1,000		1,000		1,000
<b>Total Resource Room/Resource Center</b>	<b>691,219</b>	<b>(1,200)</b>	<b>690,019</b>	<b>673,399</b>	<b>16,620</b>
<b>Total Special Education</b>	<b>841,806</b>	<b>(36,200)</b>	<b>805,606</b>	<b>782,544</b>	<b>23,062</b>
<b>Bilingual Education:</b>					
Salaries of Teachers	1,347,889	(335,000)	1,012,889	945,731	67,158
Other Salaries of Instruction	98,320	(14,226)	84,094	71,354	12,740
General Supplies	16,000		16,000		16,000
Textbooks	4,000	(2,000)	2,000		2,000
<b>Total Bilingual Education</b>	<b>1,466,209</b>	<b>(351,226)</b>	<b>1,114,983</b>	<b>1,017,085</b>	<b>97,898</b>
<b>School Sponsored Co-curricular Activities:</b>					
Salaries	31,797		31,797	25,550	6,247
Supplies and Materials	27,500		27,500	2,278	25,222
Other Objects	2,500		2,500		2,500
<b>Total School Sponsored Co-curricular Activities</b>	<b>61,797</b>	<b>-</b>	<b>61,797</b>	<b>27,828</b>	<b>33,969</b>
<b>School Sponsored Athletics:</b>					
Salaries	17,634		17,634	6,050	11,584
Supplies and Materials	11,500		11,500	11,474	26
<b>Total School Sponsored Athletics</b>	<b>29,134</b>	<b>-</b>	<b>29,134</b>	<b>17,524</b>	<b>11,610</b>
<b>Before/After School Programs:</b>					
Salaries of Teachers	58,690	5,500	64,190	38,319	25,871
Other Salaries of Instruction	8,000		8,000	980	7,020
<b>Total Before/After School Programs</b>	<b>66,690</b>	<b>5,500</b>	<b>72,190</b>	<b>39,299</b>	<b>32,891</b>
<b>Total Instruction</b>	<b>6,698,411</b>	<b>(168,826)</b>	<b>6,529,585</b>	<b>6,253,501</b>	<b>276,084</b>

Newark Board of Education  
Blended Resource Fund 15  
Schedule of Blended Expenditures  
Budget and Actual  
Year ended June 30, 2020

School: Wilson Avenue

	Original Budget	Transfers	Final Budget	Actual	Final to Actual
<b>Undistributed Expenditures:</b>					
<b>Attendance and Social Work Services:</b>					
Salaries	\$ 75,187	\$ 5,000	\$ 80,187	\$ 80,177	\$ 10
Salaries of Family Liaisons/Comm Parent Inv. Specialists	40,000		40,000	33,178	6,822
Supplies and Materials	1,000		1,000	347	653
<b>Total Attendance and Social Work Services</b>	<b>116,187</b>	<b>5,000</b>	<b>121,187</b>	<b>113,702</b>	<b>7,485</b>
<b>Health Services:</b>					
Salaries	171,901	2,500	174,401	174,391	10
Other Salaries	1,640	(700)	940	887	940
Supplies and Materials	2,500		2,500		1,613
<b>Total Health Services</b>	<b>176,041</b>	<b>1,800</b>	<b>177,841</b>	<b>175,278</b>	<b>2,563</b>
<b>Guidance:</b>					
Salaries of Other Professional Staff	54,325	700	55,025	54,999	26
Supplies and Materials	2,000		2,000	1,897	103
<b>Total Guidance</b>	<b>56,325</b>	<b>700</b>	<b>57,025</b>	<b>56,896</b>	<b>129</b>
<b>Improvement of Instruction Services:</b>					
Salaries of Supervisors of Instruction	155,206	2,600	157,806	157,755	51
Salaries of Secretarial and Clerical Assistants	54,264	22,588	76,852	67,028	9,824
Salaries of Facilitators, Math & Literacy Coaches	148,478	11,000	159,478	159,204	274
Purchased Professional -Education Services	7,000		7,000		7,000
Supplies and Materials	46,553		46,553	411	46,142
Other Objects	7,000		7,000	5,342	1,658
<b>Total Improvement of Instruction Services</b>	<b>418,501</b>	<b>36,188</b>	<b>454,689</b>	<b>389,740</b>	<b>64,949</b>
<b>Educational Media/Library Services:</b>					
Salaries of Other Professional Staff	108,023		108,023	107,350	673
Supplies and Materials	4,000		4,000	3,742	258
<b>Total Educational Media/Library Services</b>	<b>112,023</b>		<b>112,023</b>	<b>111,092</b>	<b>931</b>
<b>Instructional Staff Training Services:</b>					
Purchased Professional -Education Services	12,000		12,000		12,000
Supplies and Materials	3,800		3,800		3,800
<b>Total Instructional Staff Training Services</b>	<b>15,800</b>		<b>15,800</b>		<b>15,800</b>
<b>Support Services - School Administration:</b>					
Salaries of Principals/Assistant Principals/Program Directors	321,256	5,000	326,256	325,455	801
Salaries of Secretarial and Clerical Assistants	99,440	(5,588)	93,852	79,182	14,670
Other Salaries	1,280		1,280		1,280
Other Purchased Services	38,476		38,476	17,551	20,925
Supplies and Materials	51,201		51,201	46,238	4,963
Other Objects	10,800		10,800	10,760	40
<b>Total Support Services - School Administration</b>	<b>522,453</b>	<b>(588)</b>	<b>521,865</b>	<b>479,186</b>	<b>42,679</b>
<b>Security:</b>					
Salaries	143,593	(20,000)	123,593	95,676	27,917
General Supplies	5,968		5,968		5,968
<b>Total Security</b>	<b>149,561</b>	<b>(20,000)</b>	<b>129,561</b>	<b>95,676</b>	<b>33,885</b>

Newark Board of Education  
Blended Resource Fund 15  
Schedule of Blended Expenditures  
Budget and Actual  
Year ended June 30, 2020

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	\$ 20,000		\$ 20,000	\$ 7,448	\$ 12,552
Total Student Transportation Services	20,000	-	20,000	7,448	12,552
Unallocated Benefits:					
Health Benefits	1,545,827		1,545,827	1,545,827	
Total Unallocated Benefits	1,545,827	-	1,545,827	1,545,827	-
Total Undistributed Expenditures	3,132,718	\$ 23,100	3,155,818	2,974,845	180,973
Total Expenditures - Current Expense	9,831,129	(145,726)	9,685,403	9,228,346	457,057
Capital Outlay:					
Equipment:					
Undistributed Expenditures:					
Non-Instructional Equipment	56,067		56,067		56,067
Total Equipment	56,067	-	56,067	-	56,067
Total Expenditures - School Based	9,887,196	(145,726)	9,741,470	9,228,346	513,124
Other Financing Sources:					
Transfers In	9,852,622	(145,726)	9,706,896	9,240,527	(466,369)
Total Other Financing Sources	9,852,622	(145,726)	9,706,896	9,240,527	(466,369)
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(34,574)		(34,574)	12,181	46,755
Fund Balances, July 1	34,574		34,574	34,574	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 46,755	\$ 46,755

## Special Revenue Fund

Newark Board of Education  
Special Revenue Fund  
Combining Schedule of Program Revenues and Expenditures - Budgetary Basis  
Year Ended June 30, 2020

	Title I Part A	Title I Part A Reallocation	Title I/SLIA Part A	Title II Part A	Title III	Title III Intragrant	Title IV	IDEA Part B	IDEA Preschool
<b>REVENUES</b>									
Local sources	23,220,925	1,476,507	4,588,683	1,955,363	53,254	53,254	460,855	10,523,986	246,013
State sources									
Federal sources									
Total revenues	23,220,925	1,476,507	4,588,683	1,955,363	53,254	53,254	460,855	10,523,986	246,013
<b>EXPENDITURES</b>									
Instruction:									
Salaries of teachers		650,071	169,509		61,815	26,617		1,022,611	126,794
Other salaries for instruction								674,028	
Unused vacation time									
Purchased prof. and technical services	482,530		344,937				9,048		
Purchased prof. and educational services	827,814	749,630	3,698,965		160,063	104	102,241	906,939	10,921
Contract supplies									
Textbooks	9,184	15,744	9,409						
Other objects	3,716,865	1,385,445	4,232,820		221,878	26,721	112,289	2,093,578	137,215
Total Instruction									
Support services:									
Salaries of supervisors of instruction	151,889								
Salaries of program directors	173,113							1,307,261	
Salaries of other professional staff	193,205								
Salaries of recreational and clerical staff	66,500			217,507				2,063,482	
Other salaries	260,608						60,042		3,976
Salaries of drop-out prevention officer/coordinators									
Salaries of family - parent liaison									
Salaries of Community/School/Social Services Coordinators	324,403				351,771			165,042	
Salaries of master teachers	473,304	49,562	1,570	33,945	106,645	34	14,964	2,203,655	52,637
Personal services - employee benefits									
Purchased professional and technical services	4,761,996	30,899	235,684		278	26,959	78,945	2,802,322	55,661
Purchased professional - education services									
Purchased professional - contracted Pro-K									
Purchased educational services - Head Start									
Other purchased professional services									
Renitals	2,103	10,501	864					18,390	
Contract services - transportation								1,875	7,703
Cleaning, repair and maintenance services									
Communications/Telephone	6,454								
Travel									
Miscellaneous purchases	20,112	100	104,745	71,024	108		171,374		
Supplies and materials									
Energy	195,757			71,760					
Other objects	6,029,768	91,062	365,863	981,861	360,802	27,033	348,566	8,489,445	108,298
Total support services									
Facilities acquisition and construction services:									
Construction services									
Instructional equipment									
Noninstructional equipment									
Total facilities acquisition and construction services									
Contribution to Charter Schools									
Contribution to school based budgets									
Total expenditures	12,874,292	1,476,507	4,588,683	1,955,363	581,680	53,754	460,855	10,523,986	246,013
(Deficiency) of revenue (under) expenditures									
Other financing sources:									
General fund contribution to Preschool Education									
Total other financing sources									
Total net changes in fund balance									
Fund balance, July 1									
Fund balance, June 30									



Newark Board of Education  
Special Revenue Fund  
Combining Schedule of Program Revenues and Expenditures - Budgetary Basis  
Year Ended June 30, 2020

	Headstart	Child and Adult Care Fund Program	Carl Perkins Occupational	Advanced Computer Sciences	Supportive School Newark	Project Prevent Newark	21st Century Community Learning Center	National Endowment for the Arts	Coart 4R School Improvement Grant
<b>REVENUES</b>									
Local sources	\$ 8,014,241	\$ 4,059,797	\$ 397,403	\$ 95,894	\$ 173,955	\$ 524,935	\$ 353,791	\$ 24,982	\$ 4,559,448
State sources	\$ 8,014,241	\$ 4,059,797	\$ 397,403	\$ 95,894	\$ 173,955	\$ 524,935	\$ 353,791	\$ 24,982	\$ 4,559,448
Federal sources									
Total revenues	\$ 16,028,482	\$ 8,119,594	\$ 794,806	\$ 191,788	\$ 347,910	\$ 1,049,870	\$ 707,582	\$ 49,964	\$ 9,118,896
<b>EXPENDITURES</b>									
Instruction:									
Salaries of teachers	\$ 106,622								\$ 4,455
Other salaries for instruction	2,417,396	779,495	28,244	13,009			141,177		183,783
Unused vacation time									
Purchased prof. and technical services			7,453	11,856					986,041
Purchased prof. and educational services									15,900
Other purchased services	356,566	7,443	228,617	69,982	14,965	17,259	6,139	5,275	249,301
General supplies									
Textbooks									
Other objects	3,858						1,820		30,892
Total instruction	2,884,442	786,938	264,314	94,847	14,565	17,259	149,136	5,275	1,071,372
Support services:									
Salaries of supervisors of instruction	18,544								1,838,689
Salaries of program directors	543								
Salaries of other professional staff	249,234								168,835
Salaries of terrestrial and clerical staff	1,246,093	289,854	42,730		26,012	19,892	114,805	15,707	139,368
Other salaries									
Salaries of drop-out prevention officers/coordinators	675,817								133,834
Salaries of family - parent liaison	244,641								1,083,059
Salaries of Community/School Social Services Coordinators									
Salaries of master teachers	2,010,146		6,206	996	1,914	5,234	67,399		419,007
Personal services - employee benefits									
Purchased professional and technical services	68,704						18,000		
Other purchased professional - educational services									
Other purchased professional - contracted Pre-K									
Other purchased professional services - Head Start									
Other purchased professional services									
Rentals	918								718
Contr. Services - transportation	271,702	26,759	47,439				2,899		
Cleaning, repair and maintenance services									
Communications/Telephone	80	291	815	1	624		1,552		
Taxes		2,952,006							
Miscellaneous purchases	116,332	13,949							
Supplies and materials	166,817								
Energy	35,993								
Other objects	5,108,364	3,282,459	97,190	1,047	158,890	3,180	304,635	19,707	3,888,076
Total support services									
Facilities acquisition and construction services:									
Construction services	17,640								
Instructional equipment	3,325								
Noninstructional equipment	2,125								
Total facilities acquisition and construction services									
Contribution to Charter Schools									
Contribution to school based budgets									
Total expenditures	\$ 8,014,241	\$ 4,059,797	\$ 397,403	\$ 95,894	\$ 173,955	\$ 524,935	\$ 353,791	\$ 24,982	\$ 4,559,448
(Deficiency) of revenues (under) expenditures									
Other financing sources:									
General fund contribution to Freehold Education									
Total other financing sources									
Total net changes in fund balance									
Fund balance, July 1									
Fund balance, June 30									

Newark Board of Education  
Special Revenue Fund  
Combining Schedule of Program Revenues and Expenditures - Budgetary Basis  
Year Ended June 30, 2020

	Chapter 193									
	The Center for Disease Control HIV Prevention	Pre-school Education Aid	Wrap Around Services Enhancement Grant	Non Public Testbooks	Non Public Tech Initiative	Non Public Nursing 2019/20	Non Public Security 2019/20	Non Public Supplemental Instruction 2019/20	Non Public Exam & Classification 2019/20	Non Public Corrective Speech 2019/20
<b>REVENUES</b>										
Local sources										
State sources	\$ 420,274	\$ 96,146,813	\$ 790,460	\$ 100,051	\$ 69,900	\$ 173,989	\$ 311,998	\$ 44,765	\$ 38,054	\$ 39,404
Federal sources	\$ 420,274	\$ 96,146,813	\$ 790,460	\$ 100,051	\$ 69,900	\$ 173,989	\$ 311,998	\$ 44,765	\$ 38,054	\$ 39,404
Total revenues	\$ 840,548	\$ 192,293,626	\$ 1,580,920	\$ 200,102	\$ 139,800	\$ 347,978	\$ 623,996	\$ 89,530	\$ 76,108	\$ 78,808
<b>EXPENDITURES</b>										
Instruction:										
Salaries of teachers	\$	\$ 12,154,302								
Other salaries for instruction		\$ 3,118,637								
Unused vacation time		\$ 13,780								
Purchased prof. and technical services		\$ 5,148								
Purchased prof. and educational services	\$ 41,980	\$ 562,022	\$	\$ 6,644	\$ 69,900	\$	\$ 34,747			\$
Other purchased services		\$ 93,387		\$ 93,387						
General supplies		\$ 24,367								
Textbooks		\$ 13,888,346		\$ 100,051	\$ 69,900		\$ 34,747	\$ 44,765		\$ 39,404
Other objects	\$ 41,980	\$ 24,367		\$ 100,051	\$ 69,900		\$ 34,747	\$ 44,765		\$ 39,404
Total instruction	\$ 84,940	\$ 18,703,432	\$ 93,387	\$ 204,438	\$ 149,800	\$	\$ 69,494	\$ 89,530	\$ 44,765	\$ 78,808
Support services:										
Salaries of supervisors of instruction		\$ 332,543								
Salaries of program directors		\$ 694,798								
Salaries of other professional staff	\$ 142,061	\$ 4,706,311								
Salaries of non-instructional staff		\$ 185,286								
Other salaries		\$ 2,045,885								
Salaries of temporary provision officers/coordinators		\$ 97,157								
Salaries of family care workers		\$ 2,495,869								
Salaries of Community Schools' Social Services Coordinators		\$ 6,759,570								
Salaries of teacher leaders	\$ 53,655	\$								
Salaries of teacher - employee benefits		\$ 176,916								
Purchased professional and technical services	\$ 178,106	\$ 54,623,861	\$ 87,000			\$ 173,989				\$ 38,054
Purchased professional-educational services		\$ 5,663,941								
Other purchased professional - educational services		\$ 15,110								
Purchased educational services - Head Start		\$ 68,778								
Purchased educational services - Head Start		\$ 109,205								
Other purchased professional services		\$ 149,050								
Purchased educational services - Head Start		\$ 2,576								
Other purchased professional services		\$ 8,135								
Purchased educational services - contracted Pre-K		\$ 36,224								
Purchased educational services - contracted Pre-K		\$ 322,988								
Other purchased professional services		\$ 110,000								
Purchased educational services - Head Start		\$ 33,247								
Other purchased professional services		\$ 790,460								
Total support services	\$ 378,234	\$ 78,547,450	\$ 790,460	\$ 100,051	\$ 69,900	\$ 173,989	\$ 311,998	\$ 44,765	\$ 38,054	\$ 39,404
Facilities acquisition and construction services:										
Construction services		\$ 4,692,134								
Construction services		\$ 23,300								
Non-instructional equipment		\$ 23,300								
Total facilities acquisition and construction services		\$ 4,938,734								
Contribution to Charter Schools		\$								
Contribution to school based budgets		\$ 93,123,590	\$ 790,460	\$ 100,051	\$ 69,900	\$ 173,989	\$ 311,998	\$ 44,765	\$ 38,054	\$ 39,404
Total expenditures	\$ 420,274	\$ 93,123,590	\$ 790,460	\$ 100,051	\$ 69,900	\$ 173,989	\$ 311,998	\$ 44,765	\$ 38,054	\$ 39,404
(Deficiency) of revenues (under) expenditures		\$ (2,981,117)								
Other financing sources:										
General fund contribution to Pre-school Education		\$ 2,981,117								
Total other financing sources		\$ 2,981,117								
Total net changes in fund balance	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Fund balance, July 1	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Fund balance, June 30	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$

Newark Board of Education  
Special Revenue Fund  
Combining Schedule of Program Revenues and Expenditures - Budgetary Basis  
Year Ended June 30, 2020

	Chapter 192					Totals
	Non Public ESL 2019/20	Non Public Home Instruction 2019/20	Non Public Compensatory Education 2019/20	State of New Jersey N/T/RS	Local Programs	
<b>REVENUES</b>						
Local sources	\$ 41,608	\$ 3,921	\$ 420,039	\$ 2,250	\$ 1,321,052	\$ 1,788,970
State sources						98,270,146
Federal sources						62,847,592
<b>Total revenues</b>	<b>\$ 41,608</b>	<b>\$ 3,921</b>	<b>\$ 420,039</b>	<b>\$ 2,250</b>	<b>\$ 1,321,052</b>	<b>\$ 161,906,708</b>
<b>EXPENDITURES</b>						
Instruction:						
Salaries of teachers						\$ 13,433,874
Other salaries for instruction				\$ 2,250	\$ 99,370	10,682,338
Unused vacation time						13,780
Purchased prof. and technical services		\$ 3,921	\$ 420,039		\$ 99,001	662,047
Purchased prof. and educational services						1,432,856
Other purchased services						21,048
General supplies						7,849,272
Textbooks						93,387
Other objects						108,971
<b>Total instruction</b>	<b>\$ 41,608</b>	<b>\$ 3,921</b>	<b>\$ 420,039</b>	<b>\$ 2,250</b>	<b>\$ 484,503</b>	<b>\$ 34,387,673</b>
Support services:						
Salaries of supervisors of instruction						502,980
Salaries of supervisors						778,454
Salaries of other professional staff						8,287,527
Salaries of clerical and clerical asst.						501,420
Other salaries						6,515,910
Salaries of temp-out, prevention officer/coordinators						60,042
Salaries of family - parent liaison						915,318
Salaries of Community/School Social Services Coordinators						244,641
Personal services - employee benefits				\$ 94,493		3,405,272
Purchased professional and technical services				\$ 8,606		12,940,241
Purchased professional-educational services						249,086
Other purchased professional - educational services					\$ 231,086	9,879,806
Purchased educational services - contracted Pre-K						245,620
Purchased educational services - Head Start						54,710,861
Other purchased professional services						5,663,941
Rentals						188,099
Contr. Services - transportation						87,168
Cleaning, repair and maintenance services						149,130
Communications/Telephone						2,588,438
Travel						27,576
Midline/purchase						25,354
Supplies and materials						2,900,480
Energy						2,037,988
Other objects						276,817
<b>Total support services</b>						<b>\$ 113,712,905</b>
Facilities acquisition and construction services:						
Construction services						244,330
Facilities equipment						171,498
Non-instructional equipment						98,271
Total facilities acquisition and construction services						514,099
Contribution to Charter Schools						4,692,134
<b>Total expenditures</b>	<b>\$ 41,608</b>	<b>\$ 3,921</b>	<b>\$ 420,039</b>	<b>\$ 2,250</b>	<b>\$ 1,321,052</b>	<b>\$ 161,906,708</b>
(Deficiency) of revenues (units) expenditures						\$ (2,374,361)
Other financing sources:						
General fund contribution to Preschool Education						2,981,117
Total other financing sources						2,981,117
<b>Total net changes in fund balance</b>						<b>\$ (2,374,361)</b>
Fund balance, July 1						4,470,166
Fund balance, June 30						2,095,805

Newark Board of Education  
Special Revenue Fund

Schedule of Preschool Education Aid  
Budgetary Basis

Year ended June 30, 2020

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>EXPENDITURES:</b>					
Instruction:					
Salaries of teachers	\$ 10,147,374	\$ 2,017,374	\$ 12,164,748	\$ 12,164,392	\$ 356
Other salaries for instruction	4,648,692	(1,501,831)	3,146,861	3,118,637	28,224
Unused vacation time	50,000	(36,220)	13,780	13,780	
Purchased prof. and educational services	140,000	(140,000)			
Other purchased services	75,600	(70,452)	5,148	5,148	
General supplies	1,276,945	(534,514)	742,431	562,022	180,409
Other objects		24,367	24,367	24,367	
<b>Total instruction</b>	<b>16,338,611</b>	<b>(241,276)</b>	<b>16,097,335</b>	<b>15,888,346</b>	<b>208,989</b>
Support services:					
Salaries of supervisors of instruction	954,733	(622,190)	332,543	332,543	
Salaries of program directors	442,194	182,703	624,897	604,798	20,099
Salaries of other professional staff	4,558,227	151,168	4,709,395	4,706,311	3,084
Salaries of secretarial and clerical asst.	552,972	(367,686)	185,286	185,286	
Other salaries	1,322,605	742,348	2,064,953	2,045,885	19,068
Salaries of family - parent liason	361,603	(263,446)	98,157	97,157	1,000
Salaries of master teachers	2,389,475	106,394	2,495,869	2,495,869	
Personal services - employee benefits	6,574,364	185,206	6,759,570	6,759,570	
Other purchased professional - educational services	200,000	(21,492)	178,508	176,916	1,592
Purchased educational services - contracted pre-k	53,988,744	635,117	54,623,861	54,623,861	
Purchased educational services - head start	5,746,903	(82,962)	5,663,941	5,663,941	
Other purchased professional services	120,000	(104,890)	15,110	15,110	
Rentals	95,000	(26,222)	68,778	68,778	
Contracted services - transportation	237,200	(127,995)	109,205	109,205	
Cleaning, repair and maintenance services	50,000	130,193	180,193	149,050	31,143
Communications/telephone		2,576	2,576	2,576	
Travel	45,000	(36,779)	8,221	8,135	86
Miscellaneous	233,000	(196,776)	36,224	36,224	
Supplies and materials	298,320	24,668	322,988	322,988	
Energy		110,000	110,000	110,000	
Other Objects	120,000	(86,753)	33,247	33,247	
<b>Total support services</b>	<b>78,290,340</b>	<b>333,182</b>	<b>78,623,522</b>	<b>78,547,450</b>	<b>76,072</b>
Contribution to charter schools	4,784,040	(91,906)	4,692,134	4,692,134	
<b>Total expenditures</b>	<b>\$ 99,412,991</b>	<b>\$ -</b>	<b>\$ 99,412,991</b>	<b>\$ 99,127,930</b>	<b>\$ 285,061</b>

**CALCULATION OF BUDGET AND CARRYOVER**

Total revised 2019-20 preschool education aid allocation	\$ 95,951,874
Add: actual carryover June 30, 2019	4,489,574
Add: prior year purchase orders cancelled	139,785
Add: Budgeted Transfer from General Fund	2,981,117
<b>Total preschool education aid funds available for 2019-20 budget</b>	<b>103,562,350</b>
Less: 2019-20 budgeted preschool education aid	(99,412,991)
Available & unbudgeted preschool education funds as of June 30, 2020	4,149,359
Add: June 30, 2020 unexpended preschool education aid	285,061
2019-20 carryover - preschool education aid	\$ 4,434,420
<b>2019-20 preschool education aid carryover aid budgeted for preschool education programs 2020-21</b>	<b>\$ 3,383,584</b>

# Capital Projects Fund

Newark Board of Education  
Capital Projects Fund

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

Year ended June 30, 2020

**Revenues**

State sources:		
SDA grants	\$	773,914
Local sources:		
Interest earnings		<u>35,271</u>
Total revenues		809,185

**Expenditures**

Other purchased professional and technical services		70,412
Construction services		<u>8,685,813</u>
Total expenditures		<u>8,756,225</u>
(Deficiency) of revenues (under) expenditures		<u>(7,947,040)</u>

**Other financing (uses)**

Cancellation of unused debt issuance		(85,412)
Transfers out		<u>(20,271)</u>
Total other financing (uses)		<u>(105,683)</u>

(Deficiency) of revenues (under) expenditures and other financing (uses) (8,052,723)

Fund balance, July 1 36,900,597

Fund balance, June 30 \$ 28,847,874

**Reconciliation to GAAP basis**

Fund balance, June 30, 2020 - budgetary basis	\$	28,847,874
Less:		
SDA unearned revenue not recognizable on a GAAP Basis	\$	2,109,512
Awards from the City not expended as of June 30, 2020		<u>25,272,426</u>
		<u>27,381,938</u>
Fund balance, June 30, 2020 - GAAP basis	\$	<u>1,465,936</u>

Newark Board of Education  
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, 2020

	Prior Periods	Current Year	Totals	Revised Authorized Cost
<b>Revenues and other financing sources</b>				
State Sources - SDA Grant	\$ 25,190,875		\$ 25,190,875	\$ 25,190,875
Proceeds from Capital Lease				
Proceeds from Bond				
Total revenues	<u>25,190,875</u>	<u>-</u>	<u>25,190,875</u>	<u>25,190,875</u>
<b>Expenditures and other financing uses</b>				
Purchased professional and technical services	7,424,129		7,424,129	7,430,846
Construction services	<u>15,516,428</u>	<u>\$ 140,806</u>	<u>15,657,234</u>	<u>17,760,029</u>
Total expenditures	<u>22,940,557</u>	<u>140,806</u>	<u>23,081,363</u>	<u>25,190,875</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 2,250,318</u>	<u>\$ (140,806)</u>	<u>\$ 2,109,512</u>	<u>\$ -</u>

Newark Board of Education  
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, 2020

	<u>Prior Periods</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
<b>Revenues and other financing sources</b>				
State Sources - SDA Grant	\$ 2,246,811		\$ 2,246,811	\$ 2,246,811
Proceeds from Capital Lease				
Proceeds from Bond				
<b>Total revenues</b>	<u>2,246,811</u>	<u>-</u>	<u>2,246,811</u>	<u>2,246,811</u>
<b>Expenditures and other financing uses</b>				
Purchased professional and technical services	2,246,811		2,246,811	2,246,811
Construction services				
<b>Total expenditures</b>	<u>2,246,811</u>	<u>-</u>	<u>2,246,811</u>	<u>2,246,811</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Additional project information</b>				
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			
<b>Percentage Increase over Original Authorized Cost</b>	1313.09%			
<b>Percentage completion</b>	100.00%			
<b>Original target completion date</b>	9/30/2011			
<b>Revised target completion date</b>	Complete			



Newark Board of Education  
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, 2020

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

Newark Board of Education  
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, 2020

	Prior Periods	Current Year	Totals	Revised Authorized Cost
<b>Revenues and other financing sources</b>				
State Sources - SDA Grant	\$ 19,893		\$ 19,893	\$ 19,893
Proceeds from Capital Lease				
Proceeds from Bond				
Total revenues	<u>19,893</u>	<u>-</u>	<u>19,893</u>	<u>19,893</u>
<b>Expenditures and other financing uses</b>				
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>
<b>Additional project information</b>				
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 Board of Education  
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, 2020

	<u>Prior Periods</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
<b>Revenues and other financing sources</b>				
State Sources - SDA Grant	\$ 403,217		\$ 403,217	\$ 403,217
Proceeds from Capital Lease				
Proceeds from Bond				
<b>Total revenues</b>	<u>403,217</u>	<u>-</u>	<u>403,217</u>	<u>403,217</u>
<b>Expenditures and other financing uses</b>				
Purchased professional and technical services	403,217		403,217	403,217
Construction services				
<b>Total expenditures</b>	<u>403,217</u>	<u>-</u>	<u>403,217</u>	<u>403,217</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Additional project information</b>				
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			
<b>Percentage Decrease over Original Authorized Cost</b>				-3.78%
<b>Percentage completion</b>				100.00%
<b>Original target completion date</b>				9/30/2011
<b>Revised target completion date</b>				Complete

Newark Board of Education  
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, 2020

	Prior Periods	Current Year	Totals	Revised Authorized Cost
<b>Revenues and other financing sources</b>				
State Sources - SDA Grant	\$ 65,841		\$ 65,841	\$ 65,841
Proceeds from Capital Lease				
Proceeds from Bond				
<b>Total revenues</b>	<u>65,841</u>	<u>-</u>	<u>65,841</u>	<u>65,841</u>
<b>Expenditures and other financing uses</b>				
Purchased professional and technical services	65,841		65,841	65,841
Construction services				
<b>Total expenditures</b>	<u>65,841</u>	<u>-</u>	<u>65,841</u>	<u>65,841</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Additional project information</b>				
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 Board of Education  
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, 2020

	<u>Prior Periods</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
<b>Revenues and other financing sources</b>				
State Sources - SDA Grant	\$ 184,886		\$ 184,886	\$ 184,886
Proceeds from Capital Lease				
Proceeds from Bond				
Total revenues	<u>184,886</u>	<u>-</u>	<u>184,886</u>	<u>184,886</u>
<b>Expenditures and other financing uses</b>				
Purchased professional and technical services	23,283		23,283	30,000
Construction services	<u>161,603</u>		<u>161,603</u>	<u>154,886</u>
Total expenditures	<u>184,886</u>	<u>-</u>	<u>184,886</u>	<u>184,886</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Additional project information</b>				
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 Board of Education  
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, 2020

	Prior Periods	Current Year	Totals	Revised Authorized Cost
<b>Revenues and other financing sources</b>				
State Sources - SDA Grant	\$ 1,595,651		\$ 1,595,651	\$ 1,595,651
Proceeds from Capital Lease				
Proceeds from Bond				
Total revenues	<u>1,595,651</u>	<u>-</u>	<u>1,595,651</u>	<u>1,595,651</u>
<b>Expenditures and other financing uses</b>				
Purchased professional and technical services	1,280,801	\$ 3,032	1,283,833	1,595,651
Construction services	<u>1,280,801</u>	<u>3,032</u>	<u>1,283,833</u>	<u>1,595,651</u>
Total expenditures				
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 314,850</u>	<u>\$ (3,032)</u>	<u>\$ 311,818</u>	<u>\$ -</u>
<b>Additional project information</b>				
Project number	3570-470-12-0ABV			
Grant date	3/18/2013			
Original Authorized Cost	\$ 15,000			
Additional Authorized Cost	1,580,651			
Revised Authorized Cost	1,595,651			
Percentage Increase over Original Authorized Cost	10537.67%			
Percentage completion	80.46%			
Original target completion date	8/31/2014			
Revised target completion date	2/1/2021			

Newark Board of Education  
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, 2020

	<u>Prior Periods</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
<b>Revenues and other financing sources</b>				
State Sources - SDA Grant	\$ 3,280,995		\$ 3,280,995	\$ 3,280,995
Proceeds from Capital Lease				
Proceeds from Bond				
Total revenues	<u>3,280,995</u>	<u>-</u>	<u>3,280,995</u>	<u>3,280,995</u>
<b>Expenditures and other financing uses</b>				
Purchased professional and technical services	<u>2,991,034</u>	<u>\$ 18,342</u>	<u>3,009,376</u>	<u>3,280,995</u>
Construction services	<u>2,991,034</u>	<u>18,342</u>	<u>3,009,376</u>	<u>3,280,995</u>
Total expenditures				
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 289,961</u>	<u>\$ (18,342)</u>	<u>\$ 271,619</u>	<u>\$ -</u>
<b>Additional project information</b>				
Project number	3570-045-12-0ADF			
Grant date	3/18/2013			
Original Authorized Cost	\$ 15,000			
Additional Authorized Cost	3,265,995			
Revised Authorized Cost	3,280,995			
Percentage Increase over Original Authorized Cost	21773.30%			
Percentage completion	91.72%			
Original target completion date	8/31/2014			
Revised target completion date	2/1/2021			

Newark Board of Education  
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, 2020

	<u>Prior Periods</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
<b>Revenues and other financing sources</b>				
State Sources - SDA Grant	\$ 5,563,266		\$ 5,563,266	\$ 5,563,266
Proceeds from Capital Lease				
Proceeds from Bond				
<b>Total revenues</b>	<u>5,563,266</u>	<u>-</u>	<u>5,563,266</u>	<u>5,563,266</u>
<b>Expenditures and other financing uses</b>				
Purchased professional and technical services	4,973,785	\$ 74,810	5,048,595	5,563,266
Construction services	4,973,785	74,810	5,048,595	5,563,266
<b>Total expenditures</b>	<u>4,973,785</u>	<u>74,810</u>	<u>5,048,595</u>	<u>5,563,266</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>\$ 589,481</u>	<u>\$ (74,810)</u>	<u>\$ 514,671</u>	<u>\$ -</u>
<b>Additional project information</b>				
Project number	3570-045-12-0ADG			
Grant date	3/18/2013			
Original Authorized Cost	\$ 15,000			
Additional Authorized Cost	5,548,266			
Revised Authorized Cost	5,563,266			
<b>Percentage Increase over Original Authorized Cost</b>	36988.44%			
<b>Percentage completion</b>	90.75%			
<b>Original target completion date</b>	8/31/2014			
<b>Revised target completion date</b>	2/1/2021			



Newark Board of Education  
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, 2020

	Prior Periods	Current Year	Totals	Revised Authorized Cost
<b>Revenues and other financing sources</b>				
State Sources - SDA Grant	\$ 4,176,760		\$ 4,176,760	\$ 4,176,760
Proceeds from Capital Lease				
Proceeds from Bond				
<b>Total revenues</b>	<u>4,176,760</u>	<u>-</u>	<u>4,176,760</u>	<u>4,176,760</u>
<b>Expenditures and other financing uses</b>				
Purchased professional and technical services	3,451,179	\$ 22,538	3,473,717	4,176,760
Construction services	<u>3,451,179</u>	<u>22,538</u>	<u>3,473,717</u>	<u>4,176,760</u>
<b>Total expenditures</b>				
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 725,581</u>	<u>\$ (22,538)</u>	<u>\$ 703,043</u>	<u>\$ -</u>
<b>Additional project information</b>				
Project number	3570-050-12-0ACY			
Grant date	3/18/2013			
Original Authorized Cost	\$ 15,000			
Additional Authorized Cost	4,161,760			
Revised Authorized Cost	4,176,760			
Percentage Increase over Original Authorized Cost	27745.07%			
Percentage completion	83.17%			
Original target completion date	8/31/2014			
Revised target completion date	2/1/2021			

Newark Board of Education  
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, 2020

	<u>Prior Periods</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
<b>Revenues and other financing sources</b>				
State Sources - SDA Grant	\$ 2,973,471		\$ 2,973,471	\$ 2,973,471
Proceeds from Capital Lease				
Proceeds from Bond				
Total revenues	<u>2,973,471</u>	<u>-</u>	<u>2,973,471</u>	<u>2,973,471</u>
<b>Expenditures and other financing uses</b>				
Purchased professional and technical services	2,643,026	\$ 22,084	2,665,110	2,973,471
Construction services		22,084	2,665,110	2,973,471
Total expenditures	<u>2,643,026</u>	<u>22,084</u>	<u>2,665,110</u>	<u>2,973,471</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 330,445</u>	<u>\$ (22,084)</u>	<u>\$ 308,361</u>	<u>\$ -</u>
<b>Additional project information</b>				
Project number	3570-050-12-0ADC			
Grant date	3/18/2013			
Original Authorized Cost	\$ 15,000			
Additional Authorized Cost	2,958,471			
Revised Authorized Cost	2,973,471			
Percentage Increase over Original Authorized Cost	19723.14%			
Percentage completion	89.63%			
Original target completion date	8/31/2014			
Revised target completion date	2/1/2021			

Newark Board of Education  
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, 2020

	Prior Periods	Current Year	Totals	Revised Authorized Cost
<b>Revenues and other financing sources</b>				
State Sources - SDA Grant	\$ 15,000		\$ 15,000	\$ 15,000
Proceeds from Capital Lease				
Proceeds from Bond				
<b>Total revenues</b>	<u>15,000</u>	<u>-</u>	<u>15,000</u>	<u>15,000</u>
<b>Expenditures and other financing uses</b>				
Purchased professional and technical services	15,000		15,000	15,000
Construction services				
<b>Total expenditures</b>	<u>15,000</u>	<u>-</u>	<u>15,000</u>	<u>15,000</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Additional project information</b>				
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				Complete

Newark Board of Education  
Capital Projects Fund

Schedule of Project Revenues, Expenditures, Project Balance and Project Status  
(Budgetary Basis)

Energy Savings Improvement Plan (Phase One)

From Inception and for the year ended June 30, 2020

	<u>Prior Periods</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
<b>Revenues and other financing sources</b>				
State Sources - SDA Grant				
Proceeds from Capital Lease	\$ 12,669,000		\$ 12,669,000	\$ 12,669,000
Proceeds from Bond				
<b>Total revenues</b>	<u>12,669,000</u>	<u>-</u>	<u>12,669,000</u>	<u>12,669,000</u>
<b>Expenditures and other financing uses</b>				
Purchased professional and technical services	736,199	\$ 70,412	806,611	736,199
Construction services	10,840,074	458,793	11,298,867	11,932,801
<b>Total expenditures</b>	<u>11,576,273</u>	<u>529,205</u>	<u>12,105,478</u>	<u>12,669,000</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>\$ 1,092,727</u>	<u>\$ (529,205)</u>	<u>\$ 563,522</u>	<u>\$ -</u>
<b>Additional project information</b>				
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		
<b>Percentage Increase over Original Authorized Cost</b>				
		0.00%		
<b>Percentage completion</b>				
		95.55%		
Original target completion date		6/30/2016		
Revised target completion date		2/1/2021		

Newark Board of Education  
Capital Projects Fund

Schedule of Project Revenues, Expenditures, Project Balance and Project Status  
(Budgetary Basis)

Energy Savings Improvement Plan (Phase Two)

From Inception and for the year ended June 30, 2020

	Prior Periods	Current Year	Totals	Revised Authorized Cost
<b>Revenues and other financing sources</b>				
State Sources - SDA Grant	\$ 4,600,000	\$ 15,000	\$ 4,615,000	\$ 4,615,000
Proceeds from Capital Lease				
Proceeds from Bond				
<b>Total revenues</b>	<u>4,600,000</u>	<u>15,000</u>	<u>4,615,000</u>	<u>4,615,000</u>
<b>Expenditures and other financing uses</b>				
Purchased professional and technical services	401,449	4,213,551	4,615,000	4,615,000
Construction services	401,449	4,213,551	4,615,000	4,615,000
<b>Total expenditures</b>	<u>401,449</u>	<u>4,213,551</u>	<u>4,615,000</u>	<u>4,615,000</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>\$ 4,198,551</u>	<u>\$ (4,198,551)</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Additional project information</b>				
Project number		N/A		
Grant date		N/A		
Original Authorized Capital Lease Cost	\$ 4,600,000			
Additional Authorized Cost		15,000		
Revised Authorized Cost		4,615,000		
<b>Percentage Increase over Original Authorized Cost</b>		0.33%		
<b>Percentage completion</b>		100.00%		
<b>Original target completion date</b>		6/30/2019		
<b>Revised target completion date</b>		Complete		

Newark Board of Education  
Capital Projects Fund

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

(Budgetary Basis)

City of Newark School Bonds on Behalf of the Newark School District-Variou Projects

From Inception and for the year ended June 30, 2020

	Prior Periods	Current Year	Totals	Revised Authorized Cost
<b>Revenues and other financing sources</b>				
State Sources - SDA Grant				
Proceeds from Capital Lease				
Proceeds from Bond	\$ 30,582,031		\$ 30,582,031	\$ 30,582,031
Total revenues	<u>30,582,031</u>	<u>-</u>	<u>30,582,031</u>	<u>30,582,031</u>
<b>Expenditures and other financing uses</b>				
Purchased professional and technical services				
Construction services	3,095,574	\$ 3,098,749	6,194,323	30,582,031
Total expenditures	<u>3,095,574</u>	<u>3,098,749</u>	<u>6,194,323</u>	<u>30,582,031</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 27,486,457</u>	<u>\$ (3,098,749)</u>	<u>\$ 24,387,708</u>	<u>\$ -</u>
<b>Additional project information</b>				
Project number		N/A		
Grant date		N/A		
Original Authorized Capital Lease Cost	\$ 30,582,031			
Additional Authorized Cost		-		
Revised Authorized Cost		30,582,031		
Percentage Increase over Original Authorized Cost				
		0.00%		
Percentage completion				
		20.25%		
Original target completion date		6/30/2019		
Revised target completion date		6/30/2021		

Newark Board of Education  
Capital Projects Fund  
Summary Schedule of Project Expenditures  
From Inception and for the year ended June 30, 2020

Project Number	Issue/Project Title	Appropriations	Expenditures to Date		Unexpended Balance
			Prior Years	Current Year	
<b>District Projects:</b>					
	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	75,654,182		32,828
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	50,398,246	49,513,528		884,718
2018	City of Newark in the County of Essex, New Jersey School Bonds, on behalf of The Newark State-Operated School District, Fire Suppression System Upgrades, Fire Alarm System Upgrades, Battery Back-Up Emergency Lighting, HVAC Upgrades, Electrical Service Upgrades, Elevator Upgrades, Gymnasium Upgrades, Plumbing Upgrades, Emergency Generator Replacement, Building Lead Paint and Water Assessment Remediation, Building Envelope/Structural Renovations, and Technology Equipment	30,582,031	3,095,574	\$ 3,098,749	24,387,708
2016	Energy Savings Improvement Plan (Phase One)	12,669,000	11,576,273	529,205	563,522
2018	Energy Savings Improvement Plan (Phase Two)	4,615,000	401,449	4,213,551	
<b>Various In-District SDA Projects</b>					
	Warren Street ES, Exterior Doors & Hardware Project	19,893	19,893		
	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	184,886		
	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	1,595,651	1,280,801	3,032	311,818
	Newark Vocational, Exterior Masonry Repairs	3,280,995	2,991,034	18,342	271,619
	Newark Vocational, Window Repair and Maintenance	5,563,266	4,973,785	74,810	514,671
	Malcolm X. Shabazz, Exterior Masonry Repairs	4,176,760	3,451,179	22,538	703,043
	Malcolm X. Shabazz, Roof Repairs and Maintenance	2,973,471	2,643,026	22,084	308,361
	Dayton Street, Roof Repairs and Maintenance	15,000	15,000		
		<u>25,190,875</u>	<u>22,940,557</u>	<u>140,806</u>	<u>2,109,512</u>
	<b>In-District Project totals</b>	<u>200,102,787</u>	<u>163,272,602</u>	<u>7,982,311</u>	<u>28,847,874</u>
	<b>New Jersey Schools Development Authority projects</b>	<u>835,058,860</u>	<u>831,339,450</u>	<u>773,914</u>	<u>2,945,496</u>
	<b>District Project totals</b>	<u>\$ 1,035,161,647</u>	<u>\$ 994,612,052</u>	<u>\$ 8,756,225</u>	<u>\$ 31,793,370</u>

## Internal Service Funds



Newark Board of Education  
Internal Service Funds

Combining Statement of Net Position

June 30, 2020

	<u>Self Insurance</u>	<u>Warehouse</u>	<u>Totals</u>
<b>Assets</b>			
Cash and cash equivalents	\$ 30,510,770	\$ 562,641	\$ 31,073,411
Cash held with fiscal agents	1,474,097		1,474,097
Inventories		201,111	201,111
<b>Total assets</b>	<u>31,984,867</u>	<u>763,752</u>	<u>32,748,619</u>
<b>Liabilities</b>			
Accounts payable		1,049	1,049
Accrued liabilities for insurance claims	31,451,060		31,451,060
<b>Total liabilities</b>	<u>31,451,060</u>	<u>1,049</u>	<u>31,452,109</u>
<b>Net Position</b>			
Restricted	533,807		533,807
Unrestricted		762,703	762,703
<b>Total net position</b>	<u>\$ 533,807</u>	<u>\$ 762,703</u>	<u>\$ 1,296,510</u>

Newark Board of Education  
Internal Service Funds

Combining Statement of Revenues, Expenses and  
Changes in Net Position

Year ended June 30, 2020

	<u>Self Insurance</u>	<u>Warehouse</u>	<u>Totals</u>
Operating revenues:			
Services provided to other funds	\$ 9,878,315	\$ 1,264,272	\$ 11,142,587
Total operating revenues	<u>9,878,315</u>	<u>1,264,272</u>	<u>11,142,587</u>
Operating expenses:			
Salaries	222,474	781,162	1,003,636
Employee benefits	70,584	349,584	420,168
Supplies and materials		101,406	101,406
Insurance	9,112,203		9,112,203
Total operating expenses	<u>9,405,261</u>	<u>1,232,152</u>	<u>10,637,413</u>
Operating income	473,054	32,120	505,174
Nonoperating revenue:			
Investment income	60,753		60,753
Total nonoperating revenues	<u>60,753</u>		<u>60,753</u>
Change in net position	533,807	32,120	565,927
Total net position-beginning		730,583	730,583
Total net position-ending	<u>\$ 533,807</u>	<u>\$ 762,703</u>	<u>\$ 1,296,510</u>

Newark Board of Education  
Internal Service Funds

Combining Statement of Cash Flows

Year ended June 30, 2020

	Self Insurance	Warehouse	Totals
<b>Cash flows from operating activities:</b>			
Receipts from services provided	\$ 9,878,315	\$ 1,264,272	\$ 11,142,587
Payments to employees	(222,474)	(781,162)	(1,003,636)
Payments for employee benefits	(70,584)	(349,584)	(420,168)
Payments to suppliers		(214,238)	(214,238)
Payments for insurance	(9,377,270)		(9,377,270)
Net cash provided by (used in) operating activities	<u>207,987</u>	<u>(80,712)</u>	<u>127,275</u>
<b>Cash flows from noncapital financing activity-</b>			
Transfer to other funds		(521)	(521)
Net cash used by noncapital financing activity		<u>(521)</u>	<u>(521)</u>
<b>Cash flows from investing activity-</b>			
Cash received from investments	60,753		60,753
Net cash provided by investing activity	<u>60,753</u>		<u>60,753</u>
Net increase (decrease) in cash and cash equivalents	268,740	(81,233)	187,507
Cash and cash equivalents, beginning of year	30,242,030	643,874	30,885,904
Cash and cash equivalents, end of year	<u>\$ 30,510,770</u>	<u>\$ 562,641</u>	<u>\$ 31,073,411</u>
<b>Reconciliation of operating income to net cash provided by (used in) operating activities</b>			
Operating income	\$ 473,054	\$ 32,120	\$ 505,174
Adjustments to reconcile operating income to net cash provided by (used in) operating activities:			
Change in assets and liabilities:			
(Increase) in inventory		(66,182)	(66,182)
Decrease in accounts payable	(1,205,357)	(46,650)	(1,252,007)
Increase in accrued liabilities	940,290		940,290
Net cash provided by (used in) operating activities	<u>\$ 207,987</u>	<u>\$ (80,712)</u>	<u>\$ 127,275</u>

## Fiduciary Funds

Newark Board of Education  
Trust and Agency Funds

Combining Statement of Fiduciary Net Position

June 30, 2020

	Trust			Agency		Total Agency Funds
	Unemployment Compensation	Private- Purpose Scholarship	Total Trust	Student Activity	Payroll	
<b>Assets</b>						
Cash and cash equivalents	\$ 6,564,488	\$ 428,844	\$ 6,993,332	\$ 993,739	\$ 28,316,473	\$ 29,310,212
Total assets	<u>6,564,488</u>	<u>428,844</u>	<u>6,993,332</u>	<u>\$ 993,739</u>	<u>\$ 28,316,473</u>	<u>\$ 29,310,212</u>
<b>Liabilities</b>						
Payroll deductions and withholdings payable					\$ 4,146,275	\$ 4,146,275
Summer escrow payroll payable					8,597,257	8,597,257
Loans payable					15,572,941	15,572,941
Accounts payable	1,085,519		1,085,519			
Due to student groups				\$ 993,739		993,739
Total liabilities	<u>1,085,519</u>		<u>1,085,519</u>	<u>\$ 993,739</u>	<u>\$ 28,316,473</u>	<u>\$ 29,310,212</u>
<b>Net Position</b>						
Held in trust	5,478,969	428,844	5,907,813			
Total net position	<u>\$ 5,478,969</u>	<u>\$ 428,844</u>	<u>\$ 5,907,813</u>			

Newark Board of Education  
Trust Funds

Combining Statement of Changes in Fiduciary Net Position

Year ended June 30, 2020

	<u>Unemployment Compensation</u>	<u>Private-Purpose Scholarship Funds</u>	<u>Totals</u>
Additions:			
Board contributions	\$ 2,207,274		\$ 2,207,274
Employee contributions	734,261		734,261
Total additions	<u>2,941,535</u>		<u>2,941,535</u>
Deductions:			
Unemployment payments	<u>2,792,792</u>		<u>2,792,792</u>
Total deductions	<u>2,792,792</u>		<u>2,792,792</u>
Change in net position	148,743		148,743
Net position - beginning	5,330,226	\$ 428,844	5,759,070
Net position - ending	<u>\$ 5,478,969</u>	<u>\$ 428,844</u>	<u>\$ 5,907,813</u>

Newark Board of Education  
Student Activity Agency Fund  
Schedule of Cash Receipts and Cash Disbursements  
Year ended June 30, 2020

	Balance July 1, 2019	Cash Receipts	Cash Disbursements	Balance June 30, 2020
<b>High Schools</b>				
Arts	\$ 70,023	\$ 87,568	\$ 77,171	\$ 80,420
American History High School	12,239	15,722	12,119	15,842
Bard High School Early College	14,752	39,126	31,969	21,909
Barringer STEAM	40,438	63,947	64,045	40,340
Central	54,342	114,730	84,420	84,652
Eagle Academy	6,498	18,972	16,327	9,143
East Side	103,429	236,602	201,806	138,225
Malcolm X Shabazz	32,455	42,675	36,574	38,556
UPLIFT Academy (formerly Newark Leadership School)	5,015	267		5,282
Science High School	92,911	120,589	114,217	99,283
Technology	42,869	89,316	81,632	50,553
University	31,271	100,075	92,564	38,782
Weequahic	7,387	31,203	29,210	9,380
West Side	74,143	39,044	37,763	75,424
<b>Total high schools</b>	<u>587,772</u>	<u>999,836</u>	<u>879,817</u>	<u>707,791</u>
<b>Elementary Schools</b>				
Abington Avenue	642	790	698	734
Ann Street	283	24,798	21,620	3,461
Brick Avon	8,406	7,591	13,652	2,345
Belmont-Runyon	1,224	6,246	6,720	750
Camden Street	11,432	8,655	6,220	13,867
Chancellor Avenue	8,013	23,030	18,590	12,453
Cleveland	493	4,292	3,312	1,473
E. Alma Flagg	667	4,838	1,327	4,178
Early Childhood West	1,637	1,729	1,148	2,218
Early Childhood South	1,507	19,365	18,656	2,216
Early Childhood North	985	1,948	1,966	967
Elliott Street	12,212	32,613	23,065	21,760
First Avenue	1,522	270	101	1,691
Fourteenth Avenue	2,290	690	640	2,340
Franklin	677	400	400	677
George Washington Carver	408	10,077	6,644	3,841
Harriet Tubman	1,940	10,915	6,828	6,027
Hawkins Street	9,192	23,188	21,837	10,543
Hawthorne	2,680	26,325	19,715	9,290

Newark Board of Education  
Student Activity Agency Fund

Schedule of Cash Receipts and Disbursements

Year ended June 30, 2020

	Balance July 1, 2019	Cash Receipts	Cash Disbursements	Balance June 30, 2020
<b>Elementary Schools (continued)</b>				
Ivy Hill Elementary	\$ 184	\$ 17,025	\$ 12,385	\$ 4,824
Lafayette Street	151	11,700	11,691	160
Lincoln	95	14,845	11,277	3,663
Luis Munoz Marin	3,837	31,262	27,816	7,283
North 10th Street School	3,499	14,940	12,291	6,148
McKinley	(1,555)	25,035	16,458	7,022
Miller Street	3,565	10,111	8,620	5,056
Mount Vernon	4,217	17,233	14,231	7,219
Oliver Street	3,810	45,575	37,957	11,428
Park Elementary	23,134	27,247	23,864	26,517
Peshine Avenue	7,336	11,375	11,459	7,252
Quitman Street	13,543	11,047	14,175	10,415
Rafael Hernandez	4,748	27,213	13,292	18,669
Ridge Street	859	3,125	2,352	1,632
Roberto Clemente	489	180	180	489
South Seventeenth Street	11,682	5,286	4,531	12,437
South Street	409	15,567	15,052	924
Speedway Avenue	237	1,832	1,575	494
Sussex Avenue	6,824	7,591	7,566	6,849
Thirteenth Avenue	1,364	26,249	24,118	3,495
William H. Horton	2,453	17,485	7,102	12,836
Wilson Avenue	3,233	28,488	29,046	2,675
<b>Total elementary schools</b>	<u>160,324</u>	<u>578,171</u>	<u>480,177</u>	<u>258,318</u>
<b>Special Education Schools</b>				
Branch Brook	6,304	4,848	7,930	3,222
Bruce Street	1,488	1,558		3,046
John F. Kennedy	2,056	6,230	5,736	2,550
N.J. Regional Day at Newark	14,276	6,700	3,004	17,972
Early Childhood Central Samuel Berlincr	2,445	1,578	3,183	840
<b>Total special education schools</b>	<u>26,569</u>	<u>20,914</u>	<u>19,853</u>	<u>27,630</u>
<b>Total all schools</b>	<u>\$ 774,665</u>	<u>\$ 1,598,921</u>	<u>\$ 1,379,847</u>	<u>\$ 993,739</u>



Newark Board of Education  
Payroll Agency Fund

Schedule of Cash Receipts and Cash Disbursements

Year ended June 30, 2020

	<u>Balance July 1, 2019</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Balance June 30, 2020</u>
<b>Assets</b>				
Cash and cash equivalents	\$ 14,879,053	\$ 520,848,784	\$ 507,411,364	\$ 28,316,473
Total assets	<u>\$ 14,879,053</u>	<u>\$ 520,848,784</u>	<u>\$ 507,411,364</u>	<u>\$ 28,316,473</u>
<b>Liabilities</b>				
Payroll deductions and withholdings payable	\$ 6,575,177	\$ 494,820,362	\$ 497,249,264	\$ 4,146,275
Loans payable	428,844	15,573,744	429,647	15,572,941
Summer escrow payroll payable	7,875,032	10,454,678	9,732,453	8,597,257
Total liabilities	<u>\$ 14,879,053</u>	<u>\$ 520,848,784</u>	<u>\$ 507,411,364</u>	<u>\$ 28,316,473</u>

## Long-Term Debt

Newark Board of Education  
Long-Term Debt

Schedule of Obligations Under Capital Leases

Year ended June 30, 2020

Series	Interest Rate Payable	Amount of Original Issue	Balance June 30, 2019	Retired Current Year	Balance June 30, 2020
Various Equipment	1.69%	\$ 9,982,516	\$ 8,054,346	\$ 1,960,894	\$ 6,093,452
Energy Savings Equipment (Phase 1)	3.30%	12,669,000	10,002,000	628,000	9,374,000
Energy Savings Equipment (Phase 2)	3.64%	4,600,000	4,454,000	194,000	4,260,000
<b>Totals</b>			<u>\$ 22,510,346</u>	<u>\$ 2,782,894</u>	<u>\$ 19,727,452</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 Board of Education  
 Net Position by Component  
 Last Ten Fiscal Years  
*(accrual basis of accounting)*  
 Unaudited

	June 30,									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>Governmental activities</b>										
Net investment in capital assets	\$ 782,101,169	\$ 767,452,623	\$ 744,610,898	\$ 733,764,445	\$ 741,112,293	\$ 744,954,072	\$ 731,899,036	\$ 724,717,192	\$ 706,281,121	\$ 678,922,633
Restricted	10,104,684	11,604,684	10,104,726	15,082,800	7,380,484	1,980,537	13,531,706	47,139,001	53,400,859	26,099,162
Unrestricted (Deficit)	(74,610,286)	(60,465,996)	(56,921,384)	(76,656,021)	(420,661,093)	(415,949,722)	(408,067,103)	(424,969,923)	(408,442,077)	(395,781,018)
Total governmental activities net position	\$ 717,595,567	\$ 718,591,311	\$ 697,794,240	\$ 672,191,224	\$ 327,831,684	\$ 330,984,887	\$ 337,363,639	\$ 346,886,270	\$ 351,239,903	\$ 309,240,777
<b>Business-type activities</b>										
Investment in capital assets	\$ 844,403	\$ 726,439	\$ 883,196	\$ 1,065,492	\$ 1,604,012	\$ 1,574,480	\$ 1,219,577	\$ 1,346,679	\$ 1,121,840	\$ 1,056,449
Unrestricted	5,661,349	3,408,872	4,032,854	3,968,265	5,423,665	5,757,004	6,706,356	3,630,737	3,847,752	4,185,142
Total business-type activities net position	\$ 6,505,752	\$ 4,135,311	\$ 4,916,050	\$ 5,033,757	\$ 7,027,677	\$ 7,331,484	\$ 7,925,933	\$ 4,977,416	\$ 4,969,592	\$ 5,241,591
<b>Government-wide</b>										
Net investment in capital assets	\$ 782,945,572	\$ 768,179,062	\$ 745,494,094	\$ 734,829,937	\$ 742,716,305	\$ 746,528,552	\$ 733,118,613	\$ 726,063,871	\$ 707,402,961	\$ 679,979,082
Restricted	10,104,684	11,604,684	10,104,726	15,082,800	7,380,484	1,980,537	13,531,706	47,139,001	53,400,859	26,099,162
Unrestricted (Deficit)	(68,948,937)	(57,057,124)	(52,888,530)	(72,687,756)	(415,237,428)	(410,192,718)	(401,360,747)	(421,339,186)	(404,594,325)	(391,595,876)
Total government-wide net position	\$ 724,101,319	\$ 722,726,622	\$ 702,710,290	\$ 677,224,981	\$ 334,859,361	\$ 338,316,371	\$ 345,289,572	\$ 351,863,686	\$ 356,209,495	\$ 314,482,368

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 Board of Education  
Changes in Net Position  
Last Ten Fiscal Years  
(accrual basis of accounting)  
Unaudited

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>Expenses</b>										
<b>Governmental activities</b>										
<b>Instruction</b>	\$ 426,045,957	\$ 454,561,546	\$ 486,888,427	\$ 435,876,001	\$ 496,209,982	\$ 503,657,793	\$ 558,679,819	\$ 582,815,480	\$ 524,370,542	\$ 490,265,754
<b>Support Services:</b>										
Attendance/Social Work	17,133,825	18,095,992	17,111,453	11,766,321	10,524,482	9,521,164	9,268,211	10,132,024	12,777,433	15,841,814
Health Services	13,909,947	14,146,572	14,574,636	14,852,118	14,763,745	12,853,217	12,828,211	12,688,438	12,778,471	13,124,497
Other Support Services	180,953,222	179,954,791	187,646,817	183,473,237	175,702,976	180,136,242	184,092,649	190,214,020	191,648,126	189,732,102
Improvement of Instruction	47,180,292	37,681,614	40,648,890	29,011,740	37,413,798	37,353,490	37,782,898	39,099,776	39,012,993	51,097,509
Educational media services	13,781,972	12,357,908	11,375,989	10,883,625	4,533,779	3,400,668	2,350,540	1,994,671	1,463,160	1,976,789
Instructional staff training	612,479	864,743	1,373,942	1,279,920	795,733	969,943	409,784	841,347	1,119,590	227,039
General Administration	12,527,882	14,521,791	13,762,612	16,771,955	13,642,251	15,244,246	11,996,469	9,966,860	9,788,614	10,687,792
School Administration	29,679,125	31,376,783	35,173,380	41,758,747	45,908,347	43,727,625	59,259,167	56,568,020	52,988,986	37,231,162
Central Services	14,250,878	16,023,871	17,242,698	17,356,960	16,875,250	14,730,059	13,695,548	16,161,791	15,139,349	15,469,464
Administration information technology	6,303,253	7,230,445	7,980,556	8,198,494	7,110,383	7,263,931	5,284,243	7,595,822	6,594,579	11,216,282
Operation and Maintenance of Plant services	112,675,503	121,980,592	127,892,874	111,211,050	109,328,790	103,490,795	105,385,098	106,675,148	103,469,865	134,620,869
Student Transportation	27,647,433	33,074,164	35,385,355	35,645,985	40,099,088	41,580,387	40,500,787	40,874,282	43,454,990	36,940,412
Business and other support services	18,562									
<b>Special Schools</b>	4,998,811	5,496,435	5,837,983	3,571,996	3,684,294	3,367,974	3,718,510	3,713,931	4,115,563	3,908,901
<b>Charter Schools</b>	91,108,358	116,239,375	146,907,531	173,990,878	208,949,538	233,052,397	231,865,260	240,505,028	253,641,627	273,030,308
<b>Interest on long-term debt</b>					32,304	279,665	339,335	666,157	704,206	231,097
<b>Total governmental activities expenses</b>	<u>998,887,449</u>	<u>1,063,606,622</u>	<u>1,149,892,143</u>	<u>1,095,648,127</u>	<u>1,185,574,740</u>	<u>1,210,659,798</u>	<u>1,277,456,329</u>	<u>1,320,422,795</u>	<u>1,273,068,094</u>	<u>1,285,598,731</u>
<b>Business-type activities:</b>										
Food service	25,327,502	27,159,149	24,661,198	24,155,502	22,182,116	20,860,652	21,781,715	21,184,175	24,577,433	23,670,720
After School Care Program	351,241	2,861		5,742,915	5,421,344	5,569,953	5,956,008	5,818,284	5,992,748	5,851,957
Regional Day School	5,870,576	5,773,078	5,314,952				211,469	149,900	450	
Future After School Program				29,898,417	27,603,460	26,430,605	27,949,192	27,152,159	30,570,631	29,522,677
<b>Total business-type activities expense</b>	<u>31,549,319</u>	<u>32,935,088</u>	<u>29,976,150</u>	<u>29,898,417</u>	<u>27,603,460</u>	<u>26,430,605</u>	<u>27,949,192</u>	<u>27,152,159</u>	<u>30,570,631</u>	<u>29,522,677</u>
<b>Total primary government</b>	<u>\$ 1,030,436,768</u>	<u>\$ 1,096,541,710</u>	<u>\$ 1,179,778,293</u>	<u>\$ 1,125,546,544</u>	<u>\$ 1,213,178,200</u>	<u>\$ 1,237,090,403</u>	<u>\$ 1,305,405,521</u>	<u>\$ 1,347,575,154</u>	<u>\$ 1,303,638,725</u>	<u>\$ 1,315,121,408</u>

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

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>Program Revenues</b>										
Governmental activities:										
Charges for services:										
Instruction (tuition)	\$ 1,006,114	\$ 523,201	\$ 583,680	\$ 774,303	\$ 1,570,989	\$ 684,826	\$ 1,266,183	\$ 2,536,808	\$ 2,108,175	\$ 1,331,031
Operating grants and contributions	156,143,124	149,439,638	180,389,977	144,871,188	142,854,573	144,060,099	154,745,179	152,704,018	153,264,800	154,542,421
Capital grants and contributions	33,330,221	3,115,358	14,450,484	30,654,626	50,662,545	48,543,882	20,406,134	28,906,070	15,604,901	914,720
Total governmental activities program revenues	\$ 190,479,459	\$ 153,078,197	\$ 195,424,141	\$ 176,300,117	\$ 195,088,107	\$ 193,288,807	\$ 176,417,496	\$ 184,146,896	\$ 170,977,876	\$ 156,788,172
Business-type activities:										
Charges for services:										
Food service	3,370,543	2,808,354	637,259	384,120	540,917	160,287	110,268	99,194	38,681	22,895
Regional Day	5,670,576	5,679,046	6,117,016	6,387,076	6,292,035	6,154,982	6,517,596	2,619,671	6,077,648	6,207,536
Operating grants and contributions	20,801,208	20,521,786	21,002,614	20,444,528	19,357,604	19,919,143	21,372,625	20,897,128	22,075,233	18,747,665
Total business-type activities program revenues	\$ 29,842,327	\$ 29,409,186	\$ 27,756,889	\$ 27,216,124	\$ 26,190,556	\$ 26,234,412	\$ 28,000,480	\$ 23,515,931	\$ 28,191,562	\$ 24,978,096
Total district program revenues	\$ 220,321,786	\$ 182,487,383	\$ 223,181,030	\$ 203,516,241	\$ 221,278,663	\$ 219,523,219	\$ 204,417,985	\$ 207,662,829	\$ 199,169,438	\$ 181,766,268
Net (Expense)/Revenue	\$ (808,407,990)	\$ (910,528,425)	\$ (954,378,002)	\$ (919,348,010)	\$ (990,486,633)	\$ (1,017,340,989)	\$ (1,101,038,833)	\$ (1,136,275,899)	\$ (1,102,090,218)	\$ (1,128,810,559)
Governmental activities	(1,706,993)	(3,525,902)	(2,219,261)	(2,682,232)	(1,412,904)	(196,193)	51,297	(3,436,366)	(2,379,069)	(4,544,581)
Business-type activities	(810,114,982)	(914,054,327)	(936,597,263)	(922,030,303)	(981,899,537)	(1,017,537,182)	(1,100,987,530)	(1,139,712,265)	(1,104,669,287)	(1,133,355,140)
Total district-wide net expense	\$ (1,517,112,972)	\$ (1,428,582,752)	\$ (1,890,975,265)	\$ (1,841,378,313)	\$ (1,972,386,170)	\$ (2,034,878,171)	\$ (2,202,026,363)	\$ (2,276,088,164)	\$ (2,206,759,507)	\$ (2,262,165,699)
<b>General Revenues and Other Changes in Net Position</b>										
Governmental activities:										
Property taxes levied for general purposes	\$ 104,221,797	\$ 106,842,876	\$ 108,979,733	\$ 111,159,328	\$ 113,382,515	\$ 115,650,165	\$ 123,185,636	\$ 130,337,259	\$ 132,944,004	\$ 135,602,884
Federal Sources	1,401,923	25,446,554	3,087,939	5,250,327	2,643,186	3,990,690	2,831,362	3,284,349	4,379,393	4,052,447
State Sources	729,060,419	772,141,144	786,339,651	715,916,428	858,659,622	887,318,072	965,795,107	997,911,056	957,440,406	942,891,639
Investment earnings	357,831	402,321	439,268	337,146	300,577	346,781	367,526	1,235,253	3,130,913	1,924,685
Miscellaneous income	6,942,653	7,691,274	37,734,340	3,881,765	6,251,480	6,277,946	7,590,362	13,010,613	10,749,135	7,044,778
Transfers	(2,500,000)	(1,000,000)	(3,000,000)	(2,800,000)	(2,550,000)	(900,000)	(500,000)	(2,200,000)	(2,200,000)	(4,705,000)
Special items	839,484,623	911,524,169	933,580,931	893,744,994	978,687,380	1,020,494,192	1,107,417,585	1,145,798,530	1,106,443,851	1,086,811,433
Total governmental activities	\$ 1,577,042,646	\$ 1,625,832,277	\$ 1,668,318,592	\$ 1,620,401,275	\$ 1,670,503,600	\$ 1,693,346,365	\$ 1,799,382,206	\$ 1,897,785,339	\$ 1,889,861,149	\$ 1,905,002,134
Business-type activities:										
Miscellaneous income	330,267	152,600	3,000,000	2,800,000	2,550,000	500,000	329,694	259,254	171,245	111,580
Transfers	2,500,000	1,000,000	3,000,000	2,800,000	2,950,000	500,000	329,694	259,254	2,200,000	4,705,000
Total business-type activities	\$ 2,830,267	\$ 1,152,600	\$ 3,000,000	\$ 2,800,000	\$ 2,950,000	\$ 500,000	\$ 329,694	\$ 259,254	\$ 2,371,245	\$ 4,816,580
Total district-wide	\$ 847,314,890	\$ 912,676,769	\$ 936,580,931	\$ 896,544,994	\$ 981,237,380	\$ 1,020,994,192	\$ 1,107,747,219	\$ 1,146,057,784	\$ 1,108,815,096	\$ 1,091,628,013
Change in Net Position	\$ 31,076,633	\$ 995,744	\$ (20,797,071)	\$ (25,603,016)	\$ (11,799,253)	\$ 3,153,203	\$ 6,378,752	\$ 9,522,631	\$ 4,353,633	\$ (41,999,126)
Governmental activities	1,323,275	(2,373,302)	780,739	117,707	1,137,096	303,807	380,991	(3,177,112)	(7,824)	271,999
Business-type activities	\$ 32,199,908	\$ (1,377,558)	\$ (20,016,332)	\$ (25,485,309)	\$ (10,662,157)	\$ 3,457,010	\$ 6,759,743	\$ 6,345,519	\$ 4,345,809	\$ (41,727,127)

Source: CAFR Schedule A-2  
Note: Net position as of and prior to June 30, 2012, is restated to reflect the implementation of GASB Statement No. 61, "Financial Reporting of Deferred Outflows, Deferred Inflows of Resources and Net Position."  
Note 2: GASB 79 was implemented in the 2018 fiscal year, which increased the state sources and various expenses items from the previous year.



Newark Board of Education  
Fund Balances - Governmental Funds  
Last Ten Fiscal Years  
*(modified accrual basis of accounting)*  
Unaudited

	June 30,									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>General Fund</b>										
Restricted	\$ 9,111,234	\$ 10,611,234	\$ 9,111,276	\$ 14,089,350	\$ 6,478,074	\$ 1,096,835	\$ 12,629,295	\$ 46,236,587	\$ 52,498,445	\$ 25,196,748
Unassigned (deficit)	(24,197,507)	(10,411,702)	(8,792,509)	(28,219,920)	(42,741,793)	(44,599,035)	(20,799,140)	(30,450,005)	(13,490,238)	(7,634,406)
Total general fund (deficit)	\$ (15,086,273)	\$ 199,532	\$ 318,767	\$ (14,130,570)	\$ (36,263,719)	\$ (43,502,200)	\$ (8,169,845)	\$ 15,786,582	\$ 39,008,207	\$ 17,562,342
<b>All Other Governmental Funds</b>										
Restricted	\$ 993,450	\$ 993,450	\$ 993,450	\$ 993,450	\$ 902,410	\$ 12,970,160	\$ 7,817,220	\$ 7,117,399	\$ 6,193,692	\$ 1,465,936
Unassigned (deficit)	(8,175,086)	(8,109,391)	(8,499,619)	(8,818,897)	(6,350,125)	(8,772,910)	(8,670,426)	(2,919,852)	(5,084,515)	(7,499,382)
Total all other governmental funds	\$ (7,181,636)	\$ (7,115,941)	\$ (7,506,169)	\$ (7,825,447)	\$ (5,447,715)	\$ 4,197,250	\$ (853,206)	\$ 4,197,547	\$ 1,109,177	\$ (6,033,446)

Source: CAFR Schedule B-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."

Newark Board of Education  
Changes in Fund Balances  
Governmental Funds  
Last Ten Fiscal Years  
Unaudited

	Year ended June 30,									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>Revenues</b>										
Tax levy	\$ 104,221,797	\$ 106,842,876	\$ 108,579,733	\$ 111,159,378	\$ 113,384,515	\$ 115,650,165	\$ 121,185,636	\$ 130,337,259	\$ 132,944,064	\$ 135,602,884
Tuition charges	1,006,114	533,201	543,480	774,303	684,826	644,426	1,166,183	2,108,175	2,108,175	1,311,031
Interest earnings	24,109	339,228	359,926	256,594	312,592	253,265	278,304	883,797	2,609,507	1,863,932
Miscellaneous	22,849,474	10,633,659	71,569,619	894,803	8,771,481	13,135,491	14,883,212	9,794,598	5,794,598	5,231,986
State sources	834,294,814	861,839,480	891,966,749	894,911,691	917,967,403	928,137,066	972,651,197	960,347,640	993,189,041	1,019,141,766
Federal sources	69,464,902	85,723,472	58,433,442	58,433,442	58,433,442	55,121,333	55,249,123	63,027,136	61,279,421	61,279,421
Total revenue	1,032,091,311	1,065,864,418	1,121,872,978	1,127,009,545	1,150,009,545	1,159,575,276	1,230,965,924	1,370,218,267	1,384,379,459	1,324,474,530
<b>Expenditures</b>										
Current:										
Instruction	377,483,905	396,397,292	312,070,296	373,806,049	368,719,363	352,304,273	354,431,721	262,031,309	373,371,812	378,716,863
Instruction:										
Classroom	47,077,555	49,951,377	49,796,694	44,471,670	43,239,939	42,527,283	42,067,636	44,000,289	42,065,933	40,054,426
Administrative/social work	12,693,496	13,375,626	12,132,376	8,132,357	7,182,574	6,448,033	6,040,560	6,820,021	8,006,843	11,015,870
Health services	10,363,654	10,469,885	10,396,320	10,204,393	10,119,204	8,728,382	8,402,233	8,593,609	8,923,671	9,225,561
Support services	161,472,248	158,389,870	159,869,844	153,595,406	142,700,998	144,798,590	143,347,011	150,316,638	157,836,452	159,712,097
Improvement of instruction	35,006,445	27,831,753	29,182,975	20,312,598	25,061,777	23,260,575	21,888,821	24,851,843	24,594,795	23,226,263
School library	10,413,256	9,111,416	8,107,830	7,561,888	3,127,499	2,381,828	1,554,766	1,432,599	1,621,786	1,392,872
Instructional Staff training	503,447	760,222	1,206,793	1,192,317	750,024	917,927	385,377	792,097	1,055,857	214,659
General administration	10,306,126	12,244,480	11,774,357	13,241,633	11,423,534	12,513,068	9,861,166	7,792,249	7,929,082	9,067,530
School administration	21,460,065	22,408,118	23,872,337	23,216,909	26,588,826	24,281,119	29,718,315	29,260,655	30,618,479	22,276,008
Central services	10,985,375	12,165,767	13,083,997	12,306,717	12,112,199	10,413,668	11,822,795	11,822,795	11,057,641	11,467,317
Administrative information technology	4,781,697	6,936,982	7,441,134	7,099,087	6,045,545	6,437,521	4,692,509	6,290,372	6,157,631	10,172,850
Required maintenance of plant services	14,329,053	18,562,701	22,084,147	13,659,867	14,774,438	13,680,296	13,288,201	19,435,679	19,368,679	33,480,794
Operation of plant (custodial services)	60,281,340	61,719,825	61,296,316	55,324,247	53,408,803	51,293,654	51,993,466	51,782,638	47,220,379	65,487,722
Student transportation	15,981,118	16,809,031	16,152,168	16,036,490	14,683,671	14,156,969	13,200,729	13,049,351	14,149,823	14,021,593
Business and other support services	26,646,891	31,739,086	33,223,723	33,150,548	37,239,371	38,640,424	37,676,432	38,698,675	40,302,593	34,225,658
Unallocated benefits	116,027,544	112,688,706	122,158,252	119,664,886	118,656,489	122,071,641	117,857,810	112,868,643	112,371,960	122,390,837
On-behalf TPAP pension contributions	26,141,232	24,898,065	26,387,163	26,070,110	43,947,330	52,450,130	57,873,207	65,226,206	73,063,857	82,312,819
On-behalf TPAP social security contrib.	34,670,454	32,902,854	24,081,510	23,354,474	21,810,978	20,903,892	20,462,823	22,341,450	22,410,255	23,898,107
Capital outlay	34,793,470	31,115,218	14,450,484	30,669,531	50,751,385	48,981,079	25,559,074	34,720,893	18,483,671	9,000,555
Special schools-current	3,627,207	3,981,425	4,066,993	2,493,703	2,858,387	2,339,834	2,448,596	2,879,910	3,277,620	3,011,916
Principal										
Interest and other charges										
Transfer to charter schools										
Excess (deficiency) of revenues over (under) expenditures	91,108,258	116,239,275	116,907,431	173,990,878	208,949,538	233,053,397	231,865,260	240,205,028	253,611,627	273,010,208
Total	1,021,131,618	1,049,532,918	1,124,143,972	1,084,972,160	1,122,646,122	1,132,655,872	1,108,331,627	1,157,041,898	1,184,001,267	1,231,454,762
<b>Other financing sources (uses)</b>										
Capital lease proceeds	10,949,560	16,351,500	2,729,007	(11,968,615)	(22,220,417)	(23,110,597)	21,631,307	13,176,361	20,378,192	(8,981,227)
City of Newark bond proceeds					5,025,800	10,998,935				
Transfer in	19,347,938	20,729,469	17,460,939	18,628,611	21,886,871	16,124,861	19,466,785	14,139,599	16,171,164	16,849,182
Transfer out	(21,847,938)	(21,729,469)	(20,460,939)	(21,428,611)	(21,428,611)	(16,624,861)	(19,466,785)	(14,139,599)	(18,371,164)	(21,551,182)
Total other financing sources (uses)	(2,500,000)	(1,000,000)	(3,000,000)	(2,800,000)	(2,310,000)	10,498,935		13,830,617	(244,917)	(1,606,231)
<b>Special items</b>										
Net change in fund balances	\$ 8,249,563	\$ 14,321,400	\$ 17,700,993	\$ (14,768,615)	\$ (24,780,417)	\$ (12,611,621)	\$ 30,281,899	\$ 29,007,178	\$ 20,333,235	\$ (26,388,488)
Debit Service as a percentage of noncapital expenditures	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.11%	0.10%	0.35%	0.24%

Note: Noncapital expenditures are total expenditures less capital outlay.  
Source: CAFR Schedule B-2

Newark Board of Education  
 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
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
2018	855,569	2,536,808	338,384	2,088,260	10,935,425	16,774,446
2019	2,523,488	2,108,175	220,837	1,805,072	7,289,569	13,947,141
2020	1,828,661	1,331,031	554,782	1,828,314	1,623,686	7,166,474

Source: District Records

Newark Board of Education  
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 <sup>a</sup>	Total Assessed Value	Less: Tax Exempt Property	Net Valuation Taxable	Estimated Actual (County Equalized) Value	Total Direct School Tax Rate <sup>b</sup>
2011	\$ 417,669,600	\$ 5,430,378,500	\$ 3,109,787,300	\$ 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	3,275,561,366	872,839,600	733,795,600	7,723,906,099	70,567,234	18,595,309,799	7,723,906,099	10,871,403,700	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	13,851,581,566	0.882
2014	N/A	N/A	N/A	N/A	N/A	11,023,124,300	71,525,800	23,458,756,411	11,023,124,300	12,435,612,111	14,053,479,937	0.919
2015	N/A	N/A	N/A	N/A	N/A	11,181,566,900	77,850,600	23,527,521,500	11,181,566,900	12,345,954,600	14,075,593,561	0.967
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	1.034
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	1.085
2018	N/A	N/A	N/A	N/A	N/A	11,318,999,400	73,099,500	23,352,166,600	11,318,999,400	12,031,167,200	15,387,538,213	1.101
2019	N/A	N/A	N/A	N/A	N/A	11,443,524,266	63,645,119	23,531,096,585	11,443,524,266	12,087,572,319	15,676,100,774	1.100
2020	N/A	N/A	N/A	N/A	N/A	10,372,121,735	77,192,600	22,719,417,615	10,372,121,735	12,347,290,880	15,295,736,671	1.100

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

<sup>a</sup> Taxable Value of Machinery, Implements and Equipment of telephone, Telegraph and Messenger System Companies

<sup>b</sup> Tax Rates are per \$100

N/A- Information not provided by City of Newark

Newark Board of Education  
 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>	<b>Newark Board of Education Total Direct School Tax Rate</b>	<b>City of Newark</b>	<b>Essex County</b>	<b>Total Direct and Overlapping Tax Rate</b>
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
2018	1.085	1.945	0.605	3.635
2019	1.101	1.987	0.609	3.697
2020	1.100	1.974	0.571	3.645

Source: Municipal Tax Collector

Newark Board of Education  
 Principal Property Taxpayers  
 Current Year and Nine Years Ago  
 Unaudited

Tax Payer	2020			2011		
	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	\$ 175,271,296	1	0.74%	\$ 145,314,700	1	0.78%
Anheuser-Busch Companies Inc.	125,000,000	2	0.53%	122,284,000	2	0.66%
Prudential Newark Realty, LLC	108,535,600	3	0.46%			
NJBT Co.	95,389,760	4	0.41%			
80 Park Place SPE LLC	90,000,000	5	0.38%			
Ivy Hill	75,606,500	6	0.32%	54,910,300	6	0.30%
2 Gateway Center Partners	74,141,800	7	0.32%			
Newark Legal Port Authority (c/o B. Myones)	62,833,400	8	0.27%			
IDEAL Holdings, LLC	61,043,500	9	0.26%			
Advance At One Gateway LLC	51,012,400	10	0.22%	41,015,900	10	0.22%
Bell Atlantic / Verizon				103,424,400	3	0.56%
Wells REIT II				85,314,000	4	0.46%
707 Broad St. Assoc. LLC				56,952,600	5	0.31%
Centre Market Building LLC				52,006,500	7	0.28%
TPE Gateway II LLC				42,998,500	8	0.23%
Heritage Gateway LLC				42,000,000	9	0.23%
<b>Total</b>	<b>\$ 918,834,256</b>		<b>3.90%</b>	<b>\$ 746,220,900</b>		<b>4.02%</b>

Source: Municipal Tax Assessor

Newark Board of Education  
 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 <sup>a</sup>		Collection in Subsequent Years
		Amount	Percentage of Levy	
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%	-
2018	130,337,259	130,337,259	100.00%	-
2019	132,944,004	132,944,004	100.00%	-
2020	135,602,884	135,602,884	100.00%	-

**Source:** District records including the Certificate and Report of School Taxes (A4F form).

<sup>a</sup> 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 Board of Education  
Ratios of Outstanding Debt by Type  
Last Ten Fiscal Years  
Unaudited

Fiscal Year Ended June 30,	Governmental Activities			Total District	Percentage of Personal Income <sup>a</sup>	Per Capita <sup>a</sup>
	Capital Leases	Notes Payable				
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
2018	25,896,516	30,000,000		55,896,516	N/A	N/A
2019	22,510,346	25,000,000		47,510,346	N/A	N/A
2020	19,727,452	25,000,000		44,727,452	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.

<sup>a</sup> 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 Board of Education  
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 <sup>a</sup> of Property	Per Capita <sup>b</sup>
	General Obligation Bonds - Type I	Net General Bonded Debt Outstanding		
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
2018	46,397,000	46,397,000	0.39%	N/A
2019	41,577,000	41,577,000	0.34%	N/A
2020	36,567,000	36,567,000	0.30%	N/A

Source: City of Newark Finance Department

<sup>a</sup> See J-6 for property tax data.

<sup>b</sup> Population data can be found in J-14.

N/A Data is not available.

Newark Board of Education  
 Direct and Overlapping Governmental Activities Debt  
 As of June 30, 2020  
 Unaudited

<u>Governmental Unit</u>	A	B	A x B = C C Estimated Share of Overlapping Debt
	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable <sup>a</sup></u>	
County of Essex	\$ 1,040,082,998	16.36%	\$ 170,157,578
Passaic Valley Sewerage Commission:			
Senior Bonds	1,202,680,000	29.43%	353,948,724
Subordinated Bonds	72,377,770	29.43%	21,300,778
Other debt			
North Jersey Water Supply:			
Wanaque South Project	29,686,147	27.91%	8,285,404
Wanaque North Project	24,615,526	40.50%	9,969,288
Subtotal, overlapping debt	<u>2,369,442,441</u>		<u>563,661,772</u>
Newark Board of Education Direct Debt (Type I)	36,567,000		36,567,000
<b>Total direct and overlapping debt (Type I)</b>	<u><u>\$ 2,406,009,441</u></u>		<u><u>\$ 600,228,772</u></u>

**Sources:** Assessed value data used to estimate applicable percentages provided by the Essex County Board of Taxation.

**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 Board of Education  
 Legal Debt Margin Information  
 Last Ten Fiscal Years  
 Unaudited

Legal Debt Margin Calculation for Fiscal Year 2020

	Equalized valuation basis	
	2020	\$ 15,295,736,671
	2019	15,676,100,774
	2018	15,587,558,213
	Total	\$ 46,559,395,658
Average equalized valuation of taxable property		\$ 15,519,798,553
Debt limit (8% of average equalization value)		\$ 1,241,583,884 <sup>a</sup>
Total Net Debt Applicable to Limit		\$ 36,567,000
Legal debt margin		\$ 1,205,016,884

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Debt limit	\$ 1,398,855,316	\$ 1,243,336,275	\$ 1,163,633,742	\$ 1,062,438,395	\$ 1,133,213,645	\$ 1,117,422,728	\$ 1,123,089,700	\$ 1,163,408,757	\$ 1,214,177,344	\$ 1,241,583,884
Total net debt applicable to limit*	97,957,000	88,142,000	78,012,000	88,599,977	62,332,000	59,527,000	53,062,000	46,397,000	41,577,000	36,567,000
Legal debt margin	\$ 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	\$ 1,117,011,757	\$ 1,172,600,344	\$ 1,205,016,884

Total net debt applicable to the limit as a percentage of debt limit

	7.00%	7.09%	6.70%	8.34%	5.50%	5.33%	4.72%	3.99%	3.42%	2.95%
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Source: Equalized valuation bases were obtained from the Annual Report of the State of New Jersey, Department of Treasury, Division of Taxation

\* 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 Board of Education  
Demographic and Economic Statistics  
Last Ten Fiscal Years  
Unaudited

<u>Year</u>	<u>Population <sup>a</sup></u>	<u>Personal Income <sup>b</sup></u>	<u>Per Capita Personal Income <sup>c</sup></u>	<u>Unemployment Rate <sup>d</sup></u>
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	15,460,392,654	55,386	13.40%
2014	280,441	16,174,154,234	57,674	8.60%
2015	281,100	16,874,433,000	60,030	10.20%
2016	281,764	16,867,238,332	59,863	7.90%
2017	284,386	17,024,199,118	59,863	7.90%
2018	285,154	17,362,171,598	60,887	7.40%
2019	282,090	17,927,947,860	63,554	5.20%
2020	282,011	19,049,561,039	67,549	22.30%

**Source:**

<sup>a</sup> Population information provided by the NJ Dept of Labor and Workforce Development.  
Estimated as of June 30 of the fiscal year.

<sup>b</sup> Personal income has been estimated based upon the municipal population and per capita personal income presented

<sup>c</sup> 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.

<sup>d</sup> Unemployment data provided by the NJ Dept of Labor and Workforce Development

Newark Board of Education  
Principal Employers  
Current Year and Nine Years Ago  
Unaudited

Employer	2020			2011		
	Employees	Rank	Percentage of Total Employment Reported	Employees	Rank	Percentage of Total Employment Reported
University of Medicine/Dentistry	24,500	1	18%	6,000	4	11%
Verizon Communications	20,700	2	15%			0%
Continental-United Airlines	15,800	3	12%	7,800	2	14%
Public Service Enterprise Group	13,400	4	10%			0%
Robert Wood Johnson Health	12,945	5	10%			0%
Prudential Financial, Inc	11,000	6	8%	3,500	8	6%
Newark Board of Education	8,743	7	6%	7,711	3	14%
US Government	6,000	8	4%	6,000	5	11%
Horizon Blue Cross & Blue Shield of NJ	5,595	9	4%	3,200	10	6%
Newark Hospitals	5,523	10	4%	9,000	1	16%
NJ Transit	4,000		3%	4,000	6	7%
Essex County	3,900		3%	3,900	7	7%
City of Newark	3,500		3%	3,500	9	6%
	<u>135,606</u>		<u>100.00%</u>	<u>54,611</u>		<u>100.00%</u>

Source: Various

Newark Board of Education

Full-time Equivalent District Employees by Function/Program

Function/Program	Last Ten Fiscal Years (Unaudited)									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Instruction	3,122	3,277	3,276	3,121	2,847	2,694	2,934	2,941	2,966	2,969
Regular	529	440	457	444	416	381	490	427	776	778
Other instruction										
Support Services:										
Student and instruction related services	1,379	1,266	1,249	1,230	870	678	858	930	769	601
General administration	73	75	76	65	43	26	42	43	49	114
School administrative services	244	247	45	279	291	398	349	365	95	179
Central services	151	157	161	170	145	110	118	125	85	73
Administrative information technology	25	29	30	32	25	24	25	25	21	25
Plant operations and maintenance	1,011	1,001	904	854	775	649	765	815	762	752
Pupil transportation	17	19	17	17	18	16	19	36	38	32
Other support services	307	216	271	56	226	206	133	143	5	-
Food Service	176	136	134	133	217	171	239	266	248	266
Total	7,034	6,863	6,620	6,401	5,872	5,353	5,971	6,116	5,814	5,789

Source: District Personnel Records

Newark Board of Education

Operating Statistics

Last Ten Fiscal Years  
(Unaudited)

Fiscal Year	Enrollment	Operating Expenditures <sup>a</sup>	Cost Per Pupil	Percentage Change	Teaching Staff <sup>b</sup>	Pupil/Teacher Ratio			Senior High School	Average Daily Enrollment (ADE) <sup>c</sup>	Average Daily Attendance (ADA) <sup>c</sup>	% Change in Average Daily Enrollment	Student Attendance Percentage
						Elementary School	Middle School						
2011	45,625	\$ 982,348,178	\$ 21,531	-4.77%	3,939	1:21	1:21	1:20	38,497	35,192	-4.20%	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%	
2018	51,007	1,118,904,316	21,936	1.79%	2,755	1:20	1:21	1:20	36,401	32,786	1.22%	90.07%	
2019	52,913	1,161,390,877	21,949	0.06%	2,930	1:20	1:21	1:20	37,129	33,933	2.00%	91.39%	
2020	50,614	1,239,412,170	24,488	11.57%	2,969	1:20	1:21	1:20	36,680	35,033	-1.21%	95.51%	

Sources: District records

Note: Enrollment based on annual October district count.

<sup>a</sup> Operating expenditures equal total governmental funds expenditures less debt service and capital projects / outlay.

<sup>b</sup> Teaching staff includes only full-time equivalents of certificated staff.

<sup>c</sup> Average daily enrollment and average daily attendance are obtained from the School Register Summary (SRS).

Newark Board of Education  
School Building Information  
Last Ten Fiscal Years  
Unaudited

School Facility	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>Arts</b>										
Square Feet	200,000	195,994	198,324	198,324	198,324	198,324	198,324	198,324	198,324	198,324
Capacity (students)	616	616	552	552	552	552	552	552	552	552
Enrollment	593	646	687	694	701	713	713	665	612	578
<b>American History High (Montgomery)</b>										
Square Feet	115,485	116,506	117,509	117,509	117,509	117,509	117,509	117,509	117,509	117,509
Capacity (students)	357	357	718	718	718	718	718	718	718	718
Enrollment		289	340	400	467	450	450	474	504	440
<b>Barringer</b>										
Square Feet	295,480	296,708	296,708	296,708	296,708	296,708	296,708	296,708	296,708	296,708
Capacity (students)	1,650	1,650	1,029	1,029	1,029	1,029	1,029	1,029	1,029	1,029
Enrollment	1,872	1,414	1,291	1,272	1,407	1,330	1,330	1,551	1,514	1,607
<b>Central</b>										
Square Feet	260,000	261,361	261,361	261,361	261,361	261,361	261,361	261,361	261,361	261,361
Capacity (students)	1,200	1,200	1,015	1,015	1,015	1,015	1,015	1,015	1,015	1,015
Enrollment	859	802	776	828	816	832	832	802	779	774
<b>East Side</b>										
Square Feet	225,600	305,421	302,353	302,353	302,353	302,353	302,353	302,353	302,353	302,353
Capacity (students)	1,477	1,477	1,075	1,075	1,075	1,075	1,075	1,075	1,075	1,075
Enrollment	1,427	1,465	1,467	1,558	1,700	1,802	1,802	1,888	2,056	2,126
<b>Malcolm X Shabazz High</b>										
Square Feet	329,630	316,385	313,585	313,585	313,585	313,585	313,585	313,585	313,585	313,585
Capacity (students)	1,423	1,423	942	942	942	942	942	942	942	942
Enrollment	968	706	636	574	787	562	562	466	398	362
<b>Science High</b>										
Square Feet	275,000	273,859	275,743	275,743	275,743	275,743	275,743	275,743	275,743	275,743
Capacity (students)	1,200	1,200	714	714	714	714	714	714	714	714
Enrollment	838	769	787	813	816	847	847	804	827	820
<b>Technology High</b>										
Square Feet	149,620	168,863	172,163	172,163	172,163	172,163	172,163	172,163	172,163	172,163
Capacity (students)	715	715	750	750	750	750	750	750	750	750
Enrollment	497	548	575	591	681	610	610	592	654	643



Newark Board of Education  
 School Building Information  
 Last Ten Fiscal Years  
 Unaudited

School Facility	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
University High										
Square Feet	149,015	147,869	147,869	147,869	147,869	147,869	147,869	147,869	147,869	147,869
Capacity (students)	864	864	754	754	754	754	754	754	754	754
Enrollment	523	567	595	611	601	536	536	539	558	458
Weequahic										
Square Feet	186,125	186,549	220,995	220,995	220,995	220,995	220,995	220,995	220,995	220,995
Capacity (students)	786	786	777	777	777	777	777	777	777	777
Enrollment	793	679	624	536	454	338	338	375	430	394
West Side High(Newark Evening School)										
Square Feet	145,255	145,381	145,501	145,501	145,501	145,501	145,501	145,501	145,501	145,501
Capacity (students)	868	868	712	712	712	712	712	712	712	712
Enrollment	1,133	1,219	1,050	941				714	604	613
Luis Munoz Marin w/ Broadway										
Square Feet	206,625	191,351	191,351	191,351	191,351	191,351	191,351	191,351	191,351	191,351
Capacity (students)	1,111	1,111	980	980	980	980	980	980	980	980
Enrollment	970	989	956	924	967	967	967	930	856	834
Abington Avenue										
Square Feet	93,400	77,878	84,836	84,836	84,836	84,836	84,836	84,836	84,836	84,836
Capacity (students)	728	728	661	661	661	661	661	661	661	661
Enrollment	709	731	767	757	728	728	728	864	887	877
Alexander Street										
Square Feet	77,720	74,844	74,849	74,849	74,849	74,849	74,849	74,849	74,849	74,849
Capacity (students)	617	617	511	511	511	511	511	511	511	511
Enrollment	564	448	379	383						
Ann Street										
Square Feet	92,120	113,355	111,609	111,609	111,609	111,609	111,609	111,609	111,609	111,609
Capacity (students)	805	805	720	720	720	720	720	720	720	720
Enrollment	1,313	1,336	1,340	1,401	1,361	1,361	1,361	1,255	1,322	1,272
Avon Avenue(B.R.I.C.K. Avon Academy)										
Square Feet	93,035	91,081	92,229	92,229	92,229	92,229	92,229	92,229	92,229	92,229
Capacity (students)	488	488	598	598	598	598	598	598	598	598
Enrollment	653	593	584	626	631	631	631	529	512	536

Newark Board of Education  
School Building Information  
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Unaudited

School Facility	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Belmont Runyon	116,000	118,734	118,936	118,936	118,936	118,936	118,936	118,936	118,936	118,936
Square Feet	550	544	490	490	490	490	490	490	490	490 *
Capacity (students)	505	537	511	497	539	539	539	537	475	481
Enrollment										
William H. Brown Academy	106,025	95,494	95,494	95,494	95,494					
Square Feet	872	872								
Capacity (students)										
Enrollment										
Boylan Street - Alexander Street Annex	24,245	24,083	24,083	24,083	24,083					
Square Feet	50	50	31	31	31					
Capacity (students)	104	94	90	85						
Enrollment										
Bragaw Avenue	69,515	64,797	74,240	74,240	74,240					
Square Feet	484	484	390	390	390					
Capacity (students)	318	337	312	275						
Enrollment										
Branch Brook	20,000	21,870	20,542	20,542	20,542	20,542	20,542	20,542	20,542	20,542
Square Feet	47	47	51	51	51	51	51	51	51	51
Capacity (students)	163	159	166	187	170	178	178	161	147	111
Enrollment										
Bruce Street w/ GW Carver	209,500	235,206	210,384	210,384	210,384	210,384	210,384	210,384	210,384	210,384
Square Feet	*	*	*	*	*	1,026	1,026	1,026	1,026	1,026
Capacity (students)	45	42	57	51	52	47	47	56	61	56
Enrollment										
Burnet Street	84,056	84,999	84,999	84,999	84,999					
Square Feet	370	370	347	347	347					
Capacity (students)	258	234								
Enrollment										
Camden Street	161,785	169,014	169,014	169,014	169,014	169,014	169,014	169,014	169,014	169,014
Square Feet	991	991	658	658	658	933	933	933	933	933
Capacity (students)	390	549	578	578	662	629	629	661	625	600
Enrollment										

Newark Board of Education  
 School Building Information  
 Last Ten Fiscal Years  
 Unaudited

School Facility	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Camden Middle (Bard Early College H.S. and New Bridges H.S.)										
Square Feet	170,900	176,362	153,613	153,613	153,613	153,613	153,613	153,613	153,613	153,613
Capacity (students)	901	901	933	933	933	680	680	680	680	680
Enrollment	349	320	417	439	774	307	307	344	423	387
Chancellor Avenue										
Square Feet	93,035	80,670	81,199	81,199	81,199	81,199	81,199	81,199	81,199	81,199
Capacity (students)	614	614	599	599	599	599	599	599	599	599
Enrollment	357	295	286	302	543	537	486	504	504	522
Chancellor Avenue Annex										
Square Feet	46,765	40,771	40,813	40,813	40,183	40,183	40,183	40,183	40,183	40,183
Capacity (students)	*	*	266	266	266	266	266	266	266	266
Enrollment	173	158	161	185			180	176	176	178
Cleveland										
Square Feet	78,550	76,515	77,449	77,449	77,449	77,449	77,449	77,449	77,449	77,449
Capacity (students)	452	452	665	665	665	665	665	665	665	665
Enrollment	296	329	445	389	424	440	440	493	445	435
Dayton Street										
Square Feet	134,350	123,401	123,401	123,401	123,401					
Capacity (students)	702	702	683	683	683					
Enrollment	334	299								
Eighteenth Avenue										
Square Feet	96,300	102,340	91,215							
Capacity (students)	465	465	477							
Enrollment	246	214								
Elliott Street										
Square Feet	59,100	62,724	62,028	62,028	62,028	62,028	62,028	62,028	62,028	62,028
Capacity (students)	583	583	471	471	471	471	471	471	471	471
Enrollment	450	462	475	450	457	466				
New Elliott Street										
Square Feet						137,000	137,000	137,000	137,000	137,000
Capacity (students)						930	930	930	930	930
Enrollment						740	740	740	976	896

Newark Board of Education  
School Building Information  
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Unaudited

School Facility	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>Fifteenth Avenue</b>										
Square Feet	90,575	64,543	72,906	72,906	72,906	72,906	72,906	72,906	72,906	72,906
Capacity (students)	567	567	428	428	428	428	428	428	428	428
Enrollment	260									
<b>First Avenue</b>										
Square Feet	183,257	188,424	188,424	188,424	188,424	188,423	188,423	188,423	188,423	188,423
Capacity (students)	722	722	830	830	830	830	830	830	830	830
Enrollment	1,206	1,112	1,064	1,117	1,099	1,121	1,121	1,171	1,156	1,149
<b>Dr. E. Alma Flag</b>										
Square Feet	75,300	75,406	75,406	75,406	75,406	75,406	75,406	75,406	75,406	75,406
Capacity (students)	405	405	511	511	511	511	511	511	511	511
Enrollment	539	510	503	493	531	503	503	593	478	464
<b>Fourteenth Avenue</b>										
Square Feet	59,265	57,964	57,965	57,965	57,965	57,965	57,965	57,965	57,965	57,965
Capacity (students)	340	340	280	280	280	280	280	280	280	280
Enrollment	228	251	229	235	248	245	245	53	96	104
<b>Franklin</b>										
Square Feet	110,185	87,540	87,540	87,540	87,540	87,540	87,540	87,540	87,540	87,540
Capacity (students)	538	538	490	490	490	490	490	490	490	490
Enrollment	588	570	617	662	657	586	586	531	538	557
<b>George Washington Carver</b>										
Square Feet	209,500	235,206	210,384	210,384	210,384	210,384	210,384	210,384	210,384	210,384
Capacity (students)	1,168	1,168	1,026	1,026	1,026	1,026	1,026	1,026	1,026	1,026
Enrollment	584	527	525	523	555	529	529	477	531	542
<b>Gladys Hillman-Jones</b>										
Square Feet	91,836	89,444	89,437	89,437	89,437	89,437	89,437	89,437	89,437	89,437
Capacity (students)	351	351	376	376	376	376	376	376	376	376
Enrollment				153	164	164	164	168	142	130
<b>Dr. William H. Horton</b>										
Square Feet	105,800	106,532	104,088	104,088	104,088	104,088	104,088	104,088	104,088	104,088
Capacity (students)	713	713	693	693	693	693	693	693	693	693
Enrollment	873	845	788	800	813	824	824	754	752	779

Newark Board of Education  
School Building Information  
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Unaudited

School Facility	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Harriet Tubman										
Square Feet	51,214	50,652	50,653	50,653	50,653	50,653	50,653	50,653	50,653	50,653
Capacity (students)	365	365	351	351	351	351	351	351	351	351
Enrollment	303	279	296	348	356	360	360	393	394	385
Hawkins Street										
Square Feet	69,660	69,161	69,161	69,161	69,161	69,161	69,161	69,161	69,161	69,161
Capacity (students)	494	494	499	499	499	499	499	499	499	499
Enrollment	498	524	523	588	644	698	698	726	663	696
Newark Innovation Academy(Harold Wilson)										
Square Feet	75,300	73,346	73,347	73,347	73,347	73,347	73,347	73,347	73,347	73,347
Capacity (students)	368	368	409	409	409	409	409	409	409	409
Enrollment		437	181	77	141	119				
Hawthorne Avenue										
Square Feet	84,392	76,741	77,046	77,046	77,046	63,178	63,178	63,178	63,178	63,178
Capacity (students)	510	510	594	594	594	594	594	594	594	594
Enrollment	374	339	339	328	400	352	352	481	489	463
John F. Kennedy										
Square Feet	46,180	45,806	46,576	46,576	46,576	46,576	46,576	46,576	46,576	46,576
Capacity (students)	279	279	187	187	187	187	187	187	187	187
Enrollment	144	172	175	168	181	181	181	165	177	149
Lafayette Street										
Square Feet	145,530	80,094	82,431	82,431	82,431	68,118	68,118	68,118	68,118	68,118
Capacity (students)	643	643	650	650	650	650	650	650	650	650
Enrollment	1,054	1,093	1,118	1,154	1,100	1,169	1,169	1,200	1,233	1,267
Lincoln										
Square Feet	65,400	57,450	57,539	57,539	57,539	57,539	57,539	57,539	57,539	57,539
Capacity (students)	415	415	387	387	381	387	387	387	387	387
Enrollment	390	398	416	403	442	415	415	450	419	412
Louise A. Spencer (Eagle Academy/Girls' Academy of Newark ES/ Newark Early College)										
Square Feet	196,545	191,950	192,189	192,189	192,189	192,189	192,189	192,189	192,189	192,189
Capacity (students)	1,055	1,055	887	887	887	630	630	630	630	630
Enrollment	634	619	658	828	690	1,157	1,157	1,038	980	728

Newark Board of Education  
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Unaudited

School Facility	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Madison Elementary	92,265	82,490	82,543	82,543	82,543	82,543	82,543	82,543	82,543	82,543
Square Feet	715	715	560	560	560	560	560	560	560	560
Capacity (students)	419	408	455	436						
Enrollment										
Maple Avenue	99,905	82,351	79,522	79,522	79,522	58,970	58,970	58,970	58,970	58,970
Square Feet	467	467	320	320	320	305	305	305	305	305
Capacity (students)	500	466	461	430						
Enrollment										
Martin Luther King Jr.	113,980	118,888	118,888	118,888	118,888	118,888	118,888	118,888	118,888	118,888
Square Feet	650	650	528	528	528	528	528	528	528	528
Capacity (students)	419	418								
Enrollment										
McKinley	159,230	154,884	159,793	159,793	159,793	148,949	148,949	148,949	148,949	148,949
Square Feet	1,046	1,046	791	791	791	791	791	791	791	791
Capacity (students)	889	903	902	919	895	842	842	839	831	849
Enrollment										
Miller Street	83,855	79,224	79,225	79,225	79,225	99,902	99,902	99,902	99,902	99,902
Square Feet	665	665	563	563	563	546	546	546	546	546
Capacity (students)	465	453	557	510	518					
Enrollment										
West High School 9th Grade (Morton Street)	102,945	99,903	99,902	99,902	99,902	99,902	99,902	99,902	99,902	99,902
Square Feet	557	557	546	546	546	546	546	546	546	546
Capacity (students)										
Enrollment										
Mt. Vernon	116,555	110,290	110,289	110,289	110,289	110,289	110,289	110,289	110,289	110,289
Square Feet	1,024	1,024	806	806	806	806	806	806	806	806
Capacity (students)	686	666	676	670	671	742	742	758	851	844
Enrollment										
Rafael Hernandez School	107,100	98,661	112,774	112,774	112,774	112,774	112,774	112,774	112,774	112,774
Square Feet	564	564	447	447	447	447	447	447	447	447
Capacity (students)	654	585	604	622	689	738	738	789	755	772
Enrollment										

Newark Board of Education  
School Building Information  
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Unaudited

School Facility	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>Newton Street</b>										
Square Feet	98,930	94,693	90,906	90,906	90,906	90,906	90,906	90,906	90,906	90,906
Capacity (students)	626	361	507	507	507	507	507	507	507	507
Enrollment	377	366	408	331				30	4	
<b>Oliver Street</b>										
Square Feet	93,115	94,693	89,294	89,294	89,294	138,000	138,000	138,000	138,000	138,000
Capacity (students)	612	612	627	627	627	930	930	930	930	930
Enrollment	871	894	905	962	962	974	974	1,052	1,114	1,049
<b>Peshine Avenue</b>										
Square Feet	128,825	124,385	125,354	125,354	125,354	125,354	125,354	125,354	125,354	125,354
Capacity (students)	879	879	824	824	824	824	824	824	824	824
Enrollment	500	493	572	676	783	743	648	735	763	728
<b>Quitman Street</b>										
Square Feet	117,500	122,313	122,269	122,269	122,269	122,269	122,269	122,269	122,269	122,269
Capacity (students)	900	900	774	774	774	774	774	774	774	774
Enrollment	481	484	541	595	651	648	678	592	560	551
<b>Ridge Street- includes Ridge Str ECC</b>										
Square Feet	55,445	64,359	64,359	64,359	64,359	42,582	42,582	42,582	42,582	42,582
Capacity (students)	493	604	470	470	470	470	470	470	470	470
Enrollment	593	607	596	607	596	678	531	699	660	664
<b>Roberto Clemente</b>										
Square Feet	75,279	68,274	70,311	70,311	70,311	70,311	70,311	70,311	70,311	70,311
Capacity (students)	503	594	537	537	537	537	537	537	537	537
Enrollment	626	593	584	595	575	531		541	593	616
<b>Roseville Avenue School</b>										
Square Feet	24,220	19,399	14,550	14,550	14,550					
Capacity (students)	235	235	172	172	172					
Enrollment	149	146	156	102						
<b>Samuel L. Berliner</b>										
Square Feet	38,950	38,882	38,882	38,882	38,882	38,882	38,882	38,882	38,882	38,882
Capacity (students)	84	84	76	76	76	76	76	76	76	76
Enrollment	43	46	38	76	181	204	204	240	164	184

Newark Board of Education  
School Building Information  
Last Ten Fiscal Years  
Unaudited

School Facility	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
South Street @ old oliver										
Square Feet	35,090	30,656	29,510	29,510	29,510	90,906	89,294	89,294	89,294	89,294
Capacity (students)	296	296	266	266	266	627	627	627	627	627
Enrollment	319	330	343	358	349	380	974	705	276	798
South Seventeenth Street										
Square Feet	84,770	87,324	87,359	87,359	87,359	87,359	87,359	87,359	87,359	87,359
Capacity (students)	578	578	593	593	593	593	593	593	593	593
Enrollment	458	469	468	463	502	481	481	515	452	451
Speedway Avenue (Early Childhood - West)										
Square Feet	35,035	137,609	127,530	127,530	127,530	127,530	127,530	127,530	127,530	127,530
Capacity (students)	283	600	645	645	645	645	645	645	645	645
Enrollment	401	463	453	588	654	541	541	129	104	125
New Speedway										
Square Feet									115,552	115,552
Capacity (students)									881	881
Enrollment									703	633
Sussex Avenue										
Square Feet	71,089	70,977	71,392	71,392	71,392	64,742	64,742	64,742	64,742	64,742 *
Capacity (students)	551	551	432	432	432	432	432	432	432	432
Enrollment	475	434	497	524	511	481	481	481	506	475
Thirteenth Avenue										
Square Feet	206,520	241,838	202,702	202,702	202,702	202,702	202,702	202,702	202,702	202,702
Capacity (students)	1,378	1,378	912	912	912	912	912	912	912	912
Enrollment	605	650	882	831	797	744	744	683	621	629
Ivy Hill (Vailsburg)										
Square Feet	113,230	78,694	117,992	117,992	117,992	117,992	117,992	117,992	117,992	117,992
Capacity (students)	674	674	544	544	544	544	544	544	544	544
Enrollment	554	559	552	561	548	566	566	567	544	529
Wilson Avenue (including Early Childhood Center)										
Square Feet	90,865	92,126	92,591	92,591	92,591	92,541	92,541	92,541	92,541	92,541
Capacity (students)	294	294	415	415	415	415	415	415	415	415 *
Enrollment	879	841	980	1,031	1,031	1,142	1,142	1,142	1,177	1,177
Newark Vocational High School / Newark Leadership Academy (Former Renaissance Academy)										
Square Feet	157,390	155,959	155,959	155,959	155,959	155,959	155,959	155,959	155,959	155,959
Capacity (students)	625	625	574	574	574	574	574	574	574	574
Enrollment	336	426	483	503	609	260	223	223	223	177



Newark Board of Education  
School Building Information  
Last Ten Fiscal Years  
Unaudited

School Facility	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
New Park School										
Square Feet	116,792	115,714	115,715	115,715	115,715	115,715	115,715	115,715	115,715	115,715
Capacity (students)	600	600	640	640	640	640	640	640	640	640
Enrollment	722	743	795	850	852	898	898	835	893	818
Fast Track Success Academy / Newark Hybrid HS										
Square Feet	31,069	31,069	32,163	32,163	32,163	32,163	32,163	32,163	32,163	32,163
Capacity (students)	250	250	67	67	67	67	67	67	67	67
Enrollment	247	238	119	152	122	475	67	83	67	67
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)	6,502	7,907	9,759	10,745	13,070	14,266	14,266	14,266	16,927	17,619
Enrollment										
Salome Urena/North 10th St Elementary School										
Square Feet	59,100	62,724	62,028	62,028	62,028	62,028	62,028	62,028	62,028	62,028
Capacity (students)	583	583	471	471	471	471	471	471	471	471
Enrollment	450	462	475	450	457	466	471	223	339	318

\* Capacity for Annex included in the total for original school.

Source: District Facilities Office

Newark Board of Education  
Schedule of Required Maintenance For School Facilities  
Last Ten Fiscal Years  
Unaudited

Undistributed Expenditures - Required Maintenance for School Facilities -  
11-000-261-xxx

School Facility	Building Area	Fiscal Year									
		2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
Albington Avenue	84,836	\$ 303,096	\$ 197,729	\$ 183,001	\$ 125,464	\$ 135,633	\$ 149,024	\$ 137,782	\$ 220,366	\$ 166,941	\$ 155,064
Alexander Street	74,849	267,415	174,453	161,458	110,694	119,666	131,481	121,562	194,424	160,437	129,032
Academy of Vocational Careers (Montgomery Street)	117,509	419,828	273,881	253,480	173,784	187,869	206,418	190,846	303,236	249,744	109,060
American History High (Warrant Street)	111,609	398,749	260,130	240,753	165,059	178,436	196,054	181,260	289,910	242,990	152,939
Ann Street	198,324	708,538	462,239	427,807	293,302	317,073	348,378	322,097	515,157	420,136	332,043
Arts	92,229	329,509	214,961	198,948	136,398	147,452	162,010	149,789	239,570	195,243	154,438
Avon Avenue	14,025	50,108	32,688	20,742	23,423	24,636	22,778	36,431	31,500	24,397	31,500
Audio Visual Library	296,708	1,060,057	691,545	640,032	438,802	474,366	521,201	481,882	770,715	636,028	490,561
Barringer	118,936	424,926	277,207	256,558	175,895	190,151	208,924	193,163	308,943	254,520	192,585
Belmont Runyon					35,616	38,503	42,304	39,113	62,557	51,625	40,252
Boylan Street					109,794	118,692	130,411	120,573	192,842	138,900	115,410
Bragaw Avenue					30,380	32,842	36,084	33,362	53,359	46,881	33,204
Branch Brook	20,542	73,391	47,878	44,311	30,380	32,842	36,084	33,362	53,359	46,881	33,204
Broadway					125,705	135,893	149,310	138,046	220,789	182,205	139,551
Burnet Street					358,030	227,179	269,838	249,482	399,018	378,053	283,731
Camden Middle (Bard Early College High School)	153,613	548,817	393,925	364,582	249,955	270,213	296,892	274,495	439,023	362,301	268,598
Camden Street	261,361	603,841	609,161	563,785	386,528	417,655	459,110	424,475	678,899	560,258	431,656
Central	81,199	290,102	189,253	175,155	120,085	129,816	142,635	131,875	210,919	172,926	154,458
Chancellor Avenue	40,813	145,814	95,124	88,038	60,358	65,250	71,693	66,284	106,014	87,397	77,640
Chancellor Avenue Annex	77,449	276,704	180,512	167,066	114,540	123,823	136,048	125,784	201,178	164,019	130,410
Cleveland					64,378	69,596	76,467	70,698	113,074	93,316	72,336
Clinton Avenue					111,518	120,556	132,459	122,466	370,541	264,524	223,050
Dayton Street	75,406	269,405	173,751	162,659	111,518	120,556	132,459	122,466	195,871	161,642	125,014
Dr. E. Alma Flagg	104,088	371,878	242,601	224,529	153,936	166,412	182,842	169,049	270,374	228,364	175,651
Dr. William H. Horton	302,353	1,080,225	704,702	652,209	447,151	483,391	511,117	491,050	785,378	654,706	374,545
East Side									99,047		
Early Childhood Academy									236,936		
Eighteenth Avenue	137,000	489,464	319,309	295,524	91,733	99,168	108,959	100,739	161,121	134,556	98,119
Elliot Street									81,545		
Fast Track Academy	72,906	260,473	169,924	157,266	107,821	116,559	128,067	118,406	189,377	138,355	150,374
Fifteenth Avenue	188,424	673,188	439,165	406,452	278,661	301,245	330,988	306,018	489,442	403,909	304,246
First Avenue	57,965	207,093	135,101	125,037	85,723	92,672	101,822	94,141	150,567	124,253	98,393
Fourteenth Avenue	87,540	312,757	204,032	188,834	129,463	153,774	142,173	227,390	187,652	172,652	182,931
Franklin	210,384	751,645	490,347	453,822	311,137	336,354	369,563	341,683	546,484	504,192	347,815
George Washington Carver	89,437	319,534	208,453	192,926	132,369	142,989	157,106	145,254	232,317	191,734	152,468
Gladys Hillman-Jones (ECC-North)									131,574		
Harold Wilson	50,653	180,969	118,058	109,264	74,911	80,982	88,978	82,265	108,578	108,578	85,026
Harris Tulman	69,161	247,093	161,195	149,188	102,282	110,572	121,489	112,224	179,649	148,255	115,651
Hawkins Street	63,178	225,718	147,251	136,282	113,944	123,178	135,340	125,130	200,131	164,503	140,109
Hawthorne Avenue	117,992	421,553	275,007	254,522	174,499	188,641	207,266	191,630	306,491	168,690	187,986
Ivy Hill (Formerly Valisburg)	73,347	262,049	170,952	158,218	108,473	117,265	128,842	119,122	190,523	157,226	120,984
Innovative Academy	46,576	166,403	108,556	100,470	68,881	74,464	81,816	75,644	120,984	98,191	76,669
John F. Kennedy	68,118	243,367	158,764	146,938	100,740	108,905	144,799	133,876	214,119	171,691	241,611
Lafayette Street											

Newark Board of Education  
Schedule of Required Maintenance For School Facilities  
Last Ten Fiscal Years  
Unaudited

School Facility	Building Area	Project #	Fiscal Year									
			2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
Lincoln	57,539	Various	\$ 205,571	\$ 134,108	\$ 124,118	\$ 85,095	\$ 91,991	\$ 101,074	\$ 93,449	\$ 149,461	\$ 123,151	\$ 108,578
Louise A. Spencer	192,189	Various	686,639	447,940	414,573	284,229	307,265	337,601	312,133	499,221	411,467	326,307
Luis Munoz Martin w/ Broadway	191,351	Various	683,645	445,987	412,766	282,990	305,925	336,129	310,772	497,045	410,183	326,307
Madison Elementary	82,543	Various	294,904	192,385	178,055	122,073	131,967	144,996	134,058	214,410	176,827	153,187
Malcolm X Shabazz High	313,585	Various	1,120,354	730,881	676,438	463,762	501,348	550,847	509,291	814,554	678,208	547,257
Maple Avenue, including annex	58,970	Various	1,210,684	137,443	127,205	87,211	94,279	139,689	129,151	206,563	176,529	149,262
Martin Luther King Jr.	118,888	Various	424,754	277,095	256,455	175,824	190,074	208,840	193,085	308,818	254,850	375,585
Mary Wheeler Willis	30,100	Various	107,539	70,155	64,929	44,515	48,123	52,874	48,885	78,186	64,523	49,806
McKinley	148,949	Various	532,154	347,159	321,300	220,281	238,134	280,694	259,519	415,071	332,012	264,356
Miller Street	99,902	Various	356,923	232,844	215,500	147,745	159,720	175,489	162,250	259,501	214,154	170,911
Morton Street	110,289	Various	394,033	257,053	237,906	163,107	176,326	193,735	179,120	286,482	236,419	193,507
Mr. Vernon	21,714	Various	77,578	50,609	46,840	32,113	34,716	35,266	35,266	56,403	46,546	32,243
NJ Regional Day School-Newark	155,959	Various	557,199	363,498	356,421	230,648	249,342	273,959	253,292	405,112	334,316	261,301
Newark Vocational West Kinney	90,906	Various	324,782	211,877	196,094	134,441	145,337	159,686	147,640	236,133	194,992	164,245
Newtown Street	138,000	Various	493,036	321,640	297,681	204,089	220,629	156,855	145,022	231,946	202,986	157,911
Oliver Street	115,715	Various	413,418	269,700	249,610	171,131	185,001	203,266	187,932	300,576	248,046	193,900
Park School	20,000	Various	71,455	46,615	43,142	29,578	31,975	35,132	32,482	51,951	42,872	33,204
Parker Street Warehouse	30,000	Various	107,182	69,922	64,713	44,367	47,963	52,698	48,723	77,927	64,309	49,806
Pathway Academy	125,354	Various	447,856	292,166	270,403	185,386	200,411	220,198	203,587	325,614	266,634	213,877
Peshine Avenue	122,269	Various	436,834	284,976	263,748	180,824	195,479	214,779	198,576	317,600	262,192	195,075
Rafael Hernandez School	112,774	Various	402,911	262,845	243,266	166,782	180,299	198,100	183,156	292,937	211,491	177,809
Renaissance Academy	42,582	Various	152,134	99,247	91,854	62,975	68,079	68,079	104,525	167,176	137,961	92,050
Ridge Street	70,311	Various	251,202	163,876	151,669	103,983	112,411	123,509	114,192	182,637	146,353	124,979
Roberto Clemente	62,028	Various	221,609	144,570	133,801	83,873	91,854	113,054	104,525	167,176	137,961	92,050
Roseville Avenue School	38,882	Various	138,915	90,653	83,873	57,503	62,163	68,301	63,148	106,998	83,348	64,665
Salome Ureman/North 10th St Elementary School	275,743	Various	985,155	642,681	594,809	407,797	440,848	484,373	447,832	716,257	587,049	456,560
Samuel L. Berliner (ECC-Central)	87,559	Various	312,110	203,610	188,443	134,441	145,337	153,456	141,879	226,920	187,189	140,737
Science High	89,294	Various	319,023	208,120	192,617	134,441	145,337	153,456	141,879	226,920	187,189	140,737
South Seventeenth Street	127,530	Various	455,630	297,237	275,097	188,604	203,890	224,021	207,121	331,266	294,981	255,094
Speedway Avenue	64,742	Various	231,306	150,896	139,656	95,747	103,507	125,408	115,947	185,445	152,147	118,023
Sussex Avenue	202,702	Various	615,092	401,265	371,375	254,612	275,248	302,423	279,609	447,203	361,592	248,402
Technology High	147,869	Various	724,199	472,443	437,251	299,777	324,073	356,069	329,207	526,529	518,408	342,868
Thirteenth Avenue	3,600	Various	12,862	8,391	7,766	5,324	5,756	5,847	5,847	9,351	7,717	5,977
University High	50,000	Various	178,636	116,536	107,856	71,945	79,938	87,831	81,205	129,878	107,181	63,729
Untermyer Stadium & Fieldhouse	220,995	Various	789,555	515,079	478,711	326,830	353,319	384,202	358,917	574,046	399,890	309,008
Warehouse Motor Pool	145,501	Various	519,835	339,123	313,862	215,182	232,622	255,589	236,307	377,947	311,641	241,155
West Side High	92,591	Various	310,802	215,804	199,729	136,933	148,031	162,646	150,376	240,510	204,703	150,856
William H. Brown Academy		Various										
Wilson Avenue		Various										
<b>Grand Total</b>	<b>7,958,432</b>		<b>\$ 28,433,313</b>	<b>\$ 18,548,924</b>	<b>\$ 17,167,231</b>	<b>\$ 12,028,764</b>	<b>\$ 12,533,153</b>	<b>\$ 13,845,935</b>	<b>\$ 14,203,362</b>	<b>\$ 17,854,957</b>	<b>\$ 20,134,733</b>	<b>\$ 16,246,847</b>

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 Board of Education

Insurance Schedule

June 30, 2020  
Unaudited

	<u>Coverage</u>	<u>Deductible</u>
<b>School Policies</b>		
<b>All Risk Property - (Travelers Insurance Co.)</b>		
Buildings and Contents (All Locations)	\$1,889,986,897	
Limits of Liability	\$500,000,000	\$ 100,000 \$250,000 Water Damage
EDP Equipment, Media, and Other	\$25,000,000	100,000
Miscellaneous Property	\$10,000,000	100,000
Flood Zone A	\$5,000,000	1,000,000
Flood Zone B, X, X-500	\$5,000,000	1,000,000
Flood Anywhere else	\$25,000,000	100,000
Earthquake	\$50,000,000	100,000
Boiler and Machinery	\$250,000,000	100,000
<b>Excess Liability Insurance (Safety National Casualty Corp)</b>		
Per Occurrence	8,000,000	
Per Aggregate	8,000,000	
Excess General Liability		2,000,000
Excess Automobile Liability		1,000,000
<b>Excess Workers Compensation Insurance (State National Insurance)</b>		
Excess Workers' Compensation	1,000,000	1,750,000
<b>Commercial Automobile Insurance - (Selective Insurance Group)</b>		
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
<b>Fidelity Insurance (Crime) - Travelers Insurance Co.</b>		
Blanket Bond for Forgery & Employee Dishonesty	200,000	
Evan S. Gillingham, Treasurer of School Monies	3,000,000	
<b>Student Accident and Athletic (Full Excess) -</b>		
The Hartford Life & Accident Insurance Company		
Starr Life Benefit	25,000	
Life Benefit	10,000	
Dismemberment	25,000	
Dental	Included w/in \$25k	

Source: District records

# Single Audit Section



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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 President and Members  
of the Board of Education  
Newark Board of Education  
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 Board of Education, in the County of Essex, New Jersey (the "District") as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated February 4, 2021.

**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) as a basis for designing 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.

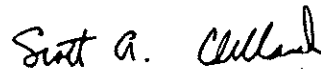
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not 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 financial statements. 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**

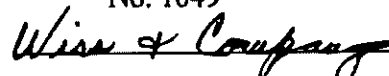
The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in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

February 4, 2021  
Florham Park, New Jersey



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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 President and Members  
 of the Board of Education  
 Newark Board of Education  
 Newark, New Jersey  
 County of Essex

**Report on Compliance for Each Major Federal and State Program**

We have audited the Newark Board of Education'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, 2020. 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, 2020.

### ***Other Matters***

The results of our auditing procedures disclosed an instance of noncompliance which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as item 2020-001. Our opinion on each major federal and state program is not modified with respect to this matter.

The District's response to the noncompliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The District's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

### **Report on Internal Control Over Compliance**

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal and state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal and state program and to test and report on internal control over compliance in accordance with 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.

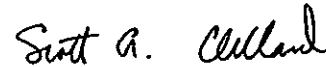
*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement 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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we did identify a certain deficiency in internal control over compliance, described in the accompanying schedule of findings and questioned costs as item 2020-001, that we consider to be a significant deficiency.

The District's response to the internal control over compliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The District's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

**Purpose of this Report**

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of 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

February 4, 2021  
Florham Park, New Jersey







Newark Board of Education  
Schedule of Expenditures of State Financial Assistance

Year ended June 30, 2020

State Grant Account #	Award Amount	Grant Period From To	Award To	Due to Grantor		Cash Received	Transfer from General Fund	Budgetary Expenditures	Unexpended Revenues	Due to Grantor	Revolving Receivable	Cumulative Total Expenditures
				(Accounts Payable)	Unearned Revenue							
Balance at June 30, 2019												
				(4,524,817)	11,013	9,544,641	2,981,117	(99,137,910)	4,501,827		(9,544,641)	(99,137,910)
20-194-034-1200-016	\$ 98,412,091	07/01/2019	06/30/2020	\$ 480,000		\$ 483,966,687	\$ 2,981,117	\$ (99,137,910)	\$ 4,501,827		\$ (9,544,641)	\$ (99,137,910)
20-194-034-1200-016	99,209,483	07/01/2018	06/30/2019	3,696,804		9,544,641						
20-194-034-1200-016	85,962,733	07/01/2017	06/30/2018	(3,823,653)								
				53,233		53,911,368	2,981,117	(99,137,910)	4,807,654		(9,544,641)	(99,137,910)
	790,460	12/30/2019	06/30/2020			790,460		(790,460)				(790,460)
14-800-110	348,300	07/01/2014	06/30/2013		11,013				11,013			
19-800-134	160,000	01/15/2019	06/30/2020	(4,411)		53,107		(93,894)		(47,100)		(93,894)
	3,000	07/01/2019	06/30/2020				3,000	(2,250)	750			(2,250)
				(9,559,092)	4,524,817	98,235,996	2,981,117	(101,266,263)	4,807,654	377,318	(9,559,092)	(101,266,263)
<b>Social-Emotional</b>												
Schools Development Authority	21,190,873	07/01/2008	completion	(1,342,817)	37,659	1,071,504		(140,890)	34,837	(1,449,087)		(44,800,824)
Schools Development Authority	831,038,860	07/01/2008	completion	(773,914)		773,914		(773,914)		(773,914)		(831,113,263)
Total Capital Projects Fund				(2,385,811)	37,659	1,845,418		(914,720)	34,837	(1,449,087)		(876,724,164)
<b>Enterprise Fund</b>												
National School Lunch Program (Share Share)	226,682	07/01/2019	06/30/2020			163,677		(266,082)		(62,405)		(62,405)
National School Lunch Program (Share Share)	243,545	07/01/2018	06/30/2019	(47,883)		47,888		(236,092)		(62,405)		(62,405)
Total Enterprise Fund				(47,883)		211,565		(236,092)		(62,405)		(62,405)
				(103,552,127)	4,540,246	1,022,161,168	2,981,117	(1,026,972,883)	4,807,654	377,318	(1,026,972,883)	(1,026,972,883)
<b>State Financial Assistance</b>												
State Financial Assistance Not Subject to Single Audit Determination												
Schools Development Authority	831,038,860	07/01/2008	completion			773,914		(773,914)				(831,113,263)
Schools Development Authority	31,998,216	07/01/2019	06/30/2020			50,966,216		(49,996,216)				(49,996,216)
On-Behalf Teachers' Pension and Annuity Fund	22,237,499	07/01/2019	06/30/2020			22,237,499		(22,237,499)				(22,237,499)
On-Behalf Teachers' Pension & Annuity Fund - Non-Contributory Insurance	\$9,104	07/01/2019	06/30/2020			99,105		(99,105)				(99,105)
Total State Financial Assistance Subject to Single Audit Determination				(103,552,127)	4,540,246	919,074,435	2,981,117	(923,816,932)	4,807,654	377,318	(923,816,932)	(923,816,932)

Newark Board of Education  
Notes to Schedules of Expenditures of  
Federal Awards and State Financial Assistance  
Year Ended June 30, 2020

**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. The District is defined in Note 1 to the District's basic financial statements. 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 Presentation**

The accompanying schedules of expenditures of federal awards and state financial assistance include the federal award and state financial assistance activity under programs of the federal and state government for the year ended June 30, 2020. The District is defined in Note 1 to the District's basic financial statements. 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.

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 because the schedules present only selected portions of the District, it is not intended to and does not present the financial position, changes in net position or cash flows of the District.

**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 Board of Education  
Notes to Schedules of Expenditures of  
Federal Awards and State Financial Assistance  
Year Ended June 30, 2020

**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. As a result, the federal accounts receivable balance in the special revenue fund on the budgetary basis differs from the GAAP basis as follows:

Accounts Receivable	Budgetary Basis	Less Encumbrances	Less Deferred State Aid Payments	GAAP Basis
Federal	\$ 14,710,764	\$ 7,310,966		\$ 7,399,798
State	\$ 9,743,324	\$ 122,228	\$ 9,595,187	\$ 25,909

The net adjustment to reconcile from the budgetary basis to the GAAP basis is \$2,413,307 for the general fund and \$7,159,106 for the special revenue fund. See note to required supplementary information for a reconciliation of the budgetary basis to modified accrual basis of accounting for the general and special revenue funds (C-3).

Federal and State award revenues are reported in the District's basic financial statements on a GAAP basis as follows:

	Federal	State	Total
General Fund	\$ 4,052,447	\$ 922,158,313	\$ 926,210,760
Special Revenue Fund	57,226,974	96,069,733	153,296,707
Capital Projects Fund		914,720	914,720
Food Service Enterprise Fund	18,521,583	226,082	18,747,665
Total financial award revenues	\$ 79,801,004	\$ 1,019,368,848	\$1,099,169,852



Newark Board of Education  
Notes to Schedules of Expenditures of  
Federal Awards and State Financial Assistance  
Year Ended June 30, 2020

**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, 2020 amounted to \$773,914.

**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	\$ 12,874,292
Title IIA	<u>973,502</u>
Total	<u>\$ 13,847,794</u>

**8. Indirect Costs**

The District has elected not to use the 10% de minimis indirect cost rate allowed by the Uniform Guidance.

**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 \$23,098,107 for the year ended June 30, 2020.

Newark Board of Education  
Notes to Schedules of Expenditures of  
Federal Awards and State Financial Assistance  
Year Ended June 30, 2020

**9. Other (continued)**

The post retirement pension, disability insurance and medical benefits received on-behalf of the District for the year ended June 30, 2020 amount to \$82,312,819. 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 Board of Education

Schedule of Findings and Questioned Costs

Year ended June 30, 2020

Part I – Summary of Auditor’s Results

**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:

\$2,538,649

Auditee qualified as low-risk auditee?

  X   Yes            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?

  X   Yes            None Reported

Are any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?

  X   Yes            No

Newark Board of Education  
Schedule of Findings and Questioned Costs (Continued)  
Year ended June 30, 2020

**Part I – Summary of Auditor’s Results (continued)**

Identification of major federal programs:

<b>CFDA Number(s)</b>	<b>FAIN Number(s)</b>	<b>Name of Federal Program or Cluster</b>
93.778	2005NJ5MAP	Medical Assistance Program
10.558	201NJ304N1099	Child and Adult Care Food Program
93.600	02CH3093	Head Start Program
84.367A	S367A190029	Title II A

Newark Board of Education

Schedule of Findings and Questioned Costs (Continued)

Year ended June 30, 2020

Part I – Summary of Auditor’s Results (continued)

State Financial Assistance

Dollar threshold used to distinguish between Type A and Type B program: \$3,000,000

Auditee qualified as low-risk auditee?  X  Yes   No

Type of auditors’ report on compliance for major state programs:  Unmodified

Internal control over major state 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 NJOMB Circular 15-08?   Yes  X  No

Identification of major state programs:

GMIS/Program Number	Name of State Program or Cluster
495-034-5120-089	Special Education Categorical Aid (State Aid Cluster)
495-034-5120-078	Equalization Aid (State Aid Cluster)
495-034-5120-084	Security Aid (State Aid Cluster)
495-034-5120-085	Adjustment Aid (State Aid Cluster)
495-034-5120-106	Emergency Aid (State Aid Cluster)
495-034-5095-003	TPAF Social Security Aid
495-034-5120-086	Preschool Education Aid

Newark Board of Education  
Schedule of Findings and Questioned Costs (Continued)  
Year ended June 30, 2020

**Part II – Schedule of Financial Statement Findings**

No compliance or internal control findings noted that are required to be reported under *Government Auditing Standards*.

Newark Board of Education  
Schedule of Findings and Questioned Costs (Continued)  
Year ended June 30, 2020

**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**

**Significant Deficiency in Internal Control/Instance of Non-Compliance – Activities Allowed  
- Reimbursement for Operating Costs of Child and Adult Care Centers**  
**2020-001**

**Federal Programs**

United States Department of Agriculture  
Child and Adult Food Care Program (CFDA #10.558)

*Criteria:* In accordance with 7 CFR section 226.11(c) reimbursements are to be based upon daily meal counts recorded by the provider.

*Statement of Condition:* During our testing of the Child and Adult Food Care Program, we identified the District was unable to provide recorded meal counts that agreed to the reimbursements submitted. We selected 40 claims from various locations for testing. For 15 of the claims selected the support of recorded meals provided represented an underclaim of 2,023 meals. We expanded our sample and selected an additional 30 claims from various locations and found a net underclaim of 1,504 meals for 13 of the 30 additional claims. In total, we tested 70 claims from various locations where a total of 136,842 individual meals were claimed and 140,369 individual meals were recorded on the District meal counts. This represents a net total of 3,527 meals underclaimed for 28 of the 70 selections.

*Questioned Costs:* Because the District provided support for more individual meals than they submitted for, no questioned costs were identified.

Newark Board of Education  
Schedule of Findings and Questioned Costs (Continued)  
Year ended June 30, 2020

*Context:* During our testing of Federal grant compliance, we selected a sample of meals claimed for reimbursement and traced to supporting documentation. The District utilizes meal count tally sheets to record meal counts. The meal count sheets agree to attendance sheets. A nutrition specialist summarizes this data into a spreadsheet and sends the spreadsheet to the administrator responsible for submitting the reimbursement. The District was unable to provide us with the spreadsheets used to submit the vouchers and only provided the meal count sheets and the attendance sheets. Based upon discussions with District personnel, the individual receiving the spreadsheet does not agree the information provided to the tally sheets and solely relies on the nutrition specialists to provide accurate information on the spreadsheet.

*Cause and Effect:* The District closed its schools in March of 2020 due to the COVID-19 pandemic and as a result, many of the records needed to support the amounts claimed were not available from the school, which could have resulted in differences between underlying records and meals claimed. Without proper review of the meals submitted for reimbursement, the District can underclaim or overclaim the actual number of meals provided.

*Recommendation:* We suggest the District determine the most appropriate approach to ensure appropriate documentation is kept on file and is in agreement with reimbursement requests.

*Views of Responsible Officials and Planned Corrective Actions:* District management concurs with the finding and has developed a corrective action plan in response to the recommendation above.

**State Financial 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 Board of Education  
Summary Schedule of Prior Year Audit Findings  
Year ended June 30, 2020

None in the prior year identified.