



Annual Comprehensive Financial Report

Fiscal Year Ended June 30, 2021



**School District of the
City of Newark**

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

Annual Comprehensive Financial Report
For the Year Ended June 30, 2021

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

Table of Contents

	Page
INTRODUCTORY SECTION	
Letter of Transmittal	1
Roster of Officials	17
Consultants, Independent Auditors and Advisors	18
Organizational Chart	19
Certificate of Excellence in Financial Reporting	21
 FINANCIAL SECTION	
Independent Auditors' Report	22
 Required Supplementary Information – Part I	
Management's Discussion and Analysis	25
 Basic Financial Statements	
Government-wide Financial Statements:	
A-1 Statement of Net Position	38
A-2 Statement of Activities	39
 Fund Financial Statements:	
Governmental Funds:	
B-1 Balance Sheet	40
B-2 Statement of Revenues, Expenditures and Changes in Fund Balances	41
B-3 Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	42
 Proprietary Funds:	
B-4 Statement of Net Position	43
B-5 Statement of Revenues, Expenses and Changes in Fund Net Position	44
B-6 Statement of Cash Flows	45
 Notes to the Basic Financial Statements	 46
 Required Supplementary Information – Part II	
Schedules and Notes Related to Accounting and Reporting for Pensions (GASB 68):	
L-1 Schedule of the District's Proportionate Share of the Net Pension Liability–Public Employees' Retirement System (PERS)	96
L-2 Schedule of District Pension Contributions– Public Employees' Retirement System (PERS)	97
L-3 Schedule of the State's Proportionate Share of the Net Pension Liability Associated With the District–Teacher's Pension Annuity Fund (TPAF)	98

Table of Contents

	Page
Required Supplementary Information – Part II (continued)	
Schedules Related to Accounting and Reporting for Pensions (GASB 68) (continued):	
L-4	99
Schedule of the District’s Proportionate Share of the Net Pension Liability - Board of Education Employee’s Pension Fund of Essex County	
L-5	100
Schedule of District Pension Contributions - Board of Education Employee’s Pension Fund of Essex County	
Schedule and Notes Related to Accounting and Reporting for OPEB (GASB 75):	
M-1	101
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 Teacher’s Pension and Annuity Fund	
	102
Note to Required Supplementary Information	
Required Supplementary Information – Part III	
Budgetary Comparison Schedules:	
C-1	103
Budgetary Comparison Schedule – General Fund (Budgetary Basis)	
C-1a	111
Combining Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Budgetary Basis) – General Fund	
C-2	121
Budgetary Comparison Schedule – Special Revenue Fund (Budgetary Basis)	
Note to Required Supplementary Information	
C-3	122
Budgetary to GAAP Reconciliation	
Supplementary Information	
School Level Schedules:	
D-1	123
Combining Balance Sheet (Budgetary Basis)	
D-2	124
Blended Resource Fund - Schedule of Expenditures Allocated by Resource Type – Actual – District-wide	
D-2a	
through	
Blended Resource Fund - Schedule of Expenditures Allocated by Resource Type – Actual - Schools	
D-2bf	125
D-3	183
Blended Resource Fund - Schedule of Blended Expenditures – Budget and Actual – District-wide	
D-3a	
through	
Blended Resource Fund - Schedule of Blended Expenditures – Budget and Actual – Schools	
D-3bf	187
Special Revenue Fund:	
E-1	343
Combining Schedule of Program Revenues and Expenditures – Budgetary Basis	
E-2	347
Schedule of Preschool Education Aid Expenditures – Budgetary Basis	

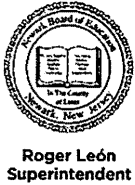
Table of Contents

	Page
Supplementary Information (continued)	
Capital Projects Fund:	
F-1 Summary Schedule of Revenues, Expenditures and Changes in Fund Balance – Budgetary Basis	348
F-1a through F-1o Schedule of Project Revenues, Expenditures, Project Budget and Project Status – Budgetary Basis – Various SDA Approved Projects	349
F-2 Summary Schedule of Project Expenditures	364
Proprietary Funds:	
Enterprise Funds:	
G-1 Combining Statement of Net Position – Not Applicable	N/A
G-2 Combining Statement of Revenues, Expenses and Changes in Fund Position – Not Applicable	N/A
G-3 Combining Statement of Cash Flows – Not Applicable	N/A
Internal Service Funds:	
G-4 Combining Statement of Net Position	365
G-5 Combining Statement of Revenues, Expenses and Changes in Net Position	366
G-6 Combining Statement of Cash Flows	367
Long-Term Debt:	
I-1 Schedule of Serial Bonds Payable- Not Applicable	N/A
I-2 Schedule of Obligations Under Capital Leases	368
I-3 Debt Service Fund - Budgetary Comparison Schedule – Not Applicable	N/A
 STATISTICAL SECTION (Unaudited) – Other Information	
Introduction to the Statistical Section	
Financial Trends:	
J-1 Net Position by Component	369
J-2 Changes in Net Position	370
J-3 Fund Balances – Governmental Funds	372
J-4 Changes in Fund Balances	373
J-5 General Fund Other Local Revenue by Source	374

Table of Contents

	Page
STATISTICAL SECTION (Unaudited) – Other Information (continued)	
Revenue Capacity:	
J-6 Assessed Value and Estimated Actual Value of Taxable Property	375
J-7 Direct and Overlapping Property Tax Rates	376
J-8 Principal Property Taxpayers	377
J-9 Property Tax Levies and Collections	378
Debt Capacity:	
J-10 Ratios of Outstanding Debt by Type	379
J-11 Ratios of Net General Bonded Debt Outstanding-City of Newark	380
J-12 Direct and Overlapping Governmental Activities Debt	381
J-13 Legal Debt Margin Information	382
Demographic and Economic Information:	
J-14 Demographic and Economic Statistics	383
J-15 Principal Employers	384
Operating Information:	
J-16 Full-time Equivalent District Employees by Function/Program	385
J-17 Operating Statistics	386
J-18 School Building Information	387
J-19 Schedule of Required Maintenance for School Facilities	397
J-20 Insurance Schedule	399
SINGLE AUDIT SECTION	
K-1 Report on Internal Control Over Financial Reporting and on Compliance and Other Matters based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	400
K-2 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	402
K-3 Schedule A–Schedule of Expenditures of Federal Awards – Supplementary Information	405
K-4 Schedule B–Schedule of Expenditures of State Financial Assistance – Supplementary Information	407
K-5 Notes to Schedules of Expenditures of Federal Awards and State Financial Assistance	409
K-6 Schedule of Findings and Questioned Costs	413
K-7 Summary Schedule of Prior Year Audit Findings	418

Introductory Section



Newark Board of Education

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

Where Passion Meets Progress

March 1, 2022

Honorable President and Members of the
Newark Board of Education
765 Broad Street
Newark, New Jersey 07102

Dear Board Members and Constituents:

The Annual Comprehensive Financial Report (ACFR) of the Newark Board of Education of the City of Newark (District) for the fiscal year ended June 30, 2021, 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 and each major fund at June 30, 2021, 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 Annual Comprehensive 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 48,871 students. This figure includes District students requiring out of District placements and students attending charter and community-based preschools. The following table details changes in average daily enrollment in District schools over the last five years and the projection for the one subsequent year.

Average Daily Enrollment

Fiscal Year	Student Enrollment*	Percent Change
2021-22	37,572	1.4%
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)

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

FY 2021-22 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:

The economic outlook for the City of Newark remains uncertain due to the continuing impact of the COVID-19 pandemic, increases in unemployment, and the loss of revenue for local businesses due to declines in non-local visitors. As of May 2021, Newark’s unemployment rate of 19 percent was nearly double the national average of 10.7 percent, resulting in a \$60-100 Million loss in consumer spending that would otherwise have gone to Newark businesses. That said, Mayor Ras Baraka and Newark’s team of community-oriented city planners remain committed to equitable and sustainable growth.

In January 2021, the City of Newark reached out to internal and external partners to develop a City action plan to drive an equitable economic recovery. The goal of the \$8.8 million plan is to build a better future for Newark – a stronger, more equitable, and more resilient city based on good jobs, equitable development, the growth of small businesses, and investment in Newark’s neighborhoods. The plan will leverage mostly federal funds to fast-track and build more commercial and residential space, including a five-year affordable housing goal, a goal for more affordable and greater access to fiber and broadband, and “NewarkGo,” a low-cost transportation pilot using dockless bikes and e-scooters. While 14 percent of jobs lost requiring a high school diploma or less are not likely to return, the plan will create an education recovery gap for affected workers leading them into faster growth industries, including transportation and warehousing, hospitality, and educational services.

In March 2021, Mayor Baraka announced “The Fairmount Commons redevelopment project,” referring to it as a step forward in our equitable growth focus on neighborhoods that suffer from disinvestment and have not yet benefitted from Newark’s ongoing revitalization.

Key features of the project include: Total investment of \$60 million in the redevelopment area, conversion of 42 vacant city-owned lots into predominantly affordable housing, three lots adjacent to West Side High and South Orange Avenue to be used as public park space, enhancing community interaction and walkability within the area, and additional ground-level retail space along 13th Avenue and 11th Street.

Additionally, The New Jersey Performing Arts Center (NJPAC) will break ground in 2022 on its master plan to expand the arts and education district surrounding its theaters. The approximately \$150 million projects will create a vibrant new neighborhood of low-rise and high-rise multifamily buildings, retail establishments, restaurants, and cultural spaces, plus about 15 new townhomes and condos, on a portion of the 7.3 acres of developable land on NJPAC’s riverfront campus. This phase will include a total of roughly 350 rental residences (80% market rate, 20% affordable) that will be erected on the site, in addition to the condos and townhomes, which will be offered for sale.

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.

Building Name	Year Built
Abington Avenue	1900
* Alexander Street School	1896
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
*Bragaw Avenue	1928
Branch Brook/ECC North	1924
Bruce Street / George Washington Carver	1979
Camden Street	1968
Central High	2008
Chancellor Avenue	1930
Cleveland	1912
Dr. E. Alma Flagg	1984
* Dr. Martin Luther King Jr.	1872
Dr. William H. Horton	1894
Eagle Academy	1932
Early CC Central / Samuel L. Berliner	1972
Early CC South / Chancellor Avenue Annex	1959
East Side High	1911
East Ward Elementary (Formerly South Street)	1869
Elliott Street	2015
* Fifteenth Avenue School	1894
First Avenue	2007
Fourteenth Ave. (Formerly ECC West/Old Speedway)	2010
Harold Wilson	1983
Harriet Tubman	1888
Hawkins Street	1887
Hawthorne Avenue	1908

Ivy Hill	1931
John F. Kennedy	1967
Lafayette Street	1848
Lincoln	1908
Louise A. Spencer	1976
Luis Munoz Marin	1955
* Madison Avenue School	1904
Malcolm X Shabazz	1913
McKinley	1915
Michelle Obama Elementary (Formerly Fourteenth Avenue)	1906
Mount Vernon	1955
New Jersey Regional Day	1984
Newark School of Global Studies (Formerly Early CC North/Gladys H. Jones)	1911
Newark Vocational	1957
Oliver Street	2016
Park Elementary	2009
Peshine Academy	1911
Quitman Street	1963
Rafael Hernandez	1995
Ridge Street	1924
Roberto Clemente	1884
Salome Urena (Formerly North 10 th Street Elem)	1964
Science Park High	2006
Sir Isaac Newton (Formerly Newton Street)	1866
South Seventeenth Street	1911
South Street	2018
Sussex Avenue	1900
Technology High	1912
Thirteenth Avenue	1971
University High	1956
West Side Campus	1926
Wilson Avenue	1881
* = Charter	

3. Teaching & Learning:

The Office of Teaching and Learning understands improvement in students’ academic proficiency and wellness as interrelated goals that represent our core mission. To that end, the work with school leaders helps to ensure that NPS students are on track to graduate high school with the requisite experiences, knowledge, and skills to thrive in college, careers, and life. Attention to the instructional core remains a central tenet of the office.

NPS continues to implement the *New Jersey Student Learning Standards* (NJSLS) and does so now with leaders in 12 academic offices. Highlights from the last year include the successful development of 80 new curricula and new coursework to support three new high schools: Newark School of Fashion and Design, Newark School of Global Studies, and Newark School of Data Science and Informational Technology. Additionally, we have staffed a new Adult Education Office and an Educational Technology Office with directors. Additionally, we have partnered with the Center for Talented Youth at John Hopkins to begin a three-year process of refining the Gifted and Talented programs we offer and to deepen administrator, teacher, and parent knowledge of giftedness.

The directors from the offices within Teaching and Learning have led initiatives to improve learning by reshaping PLCs so that teacher communities name problems of practice and design methods to address those problems. Analysis of data, naming a problem of practice, and engaging in teaching sprints (Breakspeare, 2021) are helping to refine the teaching practices.

Of great importance this year are four shifts introduced to all school leaders. These shifts represent important changes that school leaders need to make in order to create positive academic changes across the District. These shifts are:

- Key shift #1: from supporting learners through interventions to focusing on strengthening the instructional core through the curriculum.
- Key shift #2: from using data on the edges of our efforts to placing data at the core of the improvement effort.
- Key shift #3: from having individual teachers design and deliver instruction to using a shared curriculum to support daily teaching and learning.
- Key shift #4: continue the shift from using one-size-fits-all professional development models to creating contexts for 21st-century adult learning.

These shifts represent a roadmap for realizing the ambitious academic goals in the District's strategic plan by first ensuring all students are provided with an excellent and cohesive curriculum. Next, changes to that curriculum (creation of shared criteria) are made through teacher collaboration and analysis of student learning. Staff is supported through job-embedded professional learning. These shifts are most crucial. All of our learners can achieve well when curriculum, analysis, collective teacher efficacy, and professional learning are present. These shifts will help elevate student achievement dramatically by ensuring knowledge-building is happening every day in every classroom and teachers are supporting in this important work.

English Language Arts:

Designing with classroom teachers rigorous, knowledge-building curricula is important work the Office of English Language Arts has undertaken. This year, two new units of study that integrates ELA and science have been created for kindergarten and grades 1 and 2. These new units serve as a primary way to introduce students to important science content.

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. To that end, collections of new literature units for grade 6-12 are being developed. Understanding the importance of engagement and its tie to relevance, teachers are field testing an African American Literature course and also designing a LatinX Literature course. New units

of study featuring classic and contemporary texts are being developed across grades 6 through 12. All of these new literature units provided opportunities for students to read and engage with culturally relevant texts that affirm their backgrounds, identities, histories, and cultures. All units of study are aligned to the *New Jersey Student Learning Standards*.

A primary responsibility of the five 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 Professional Learning Communities (PLCs), co-observation of instruction, and monthly professional development. There is an explicit focus on supporting school leaders in the effective development of PLCs through research and evidence-based strategies that use data to improve instruction.

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, all 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 are 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*. Last year this redesign process included grades 6-8, Pre-Calculus, Calculus, and Probability and Statistics. In the summer of 2021, the redesign process included grades K-5, Algebra I and II, Geometry, Financial Algebra, Math Applications, Discrete Mathematics, and Linear Algebra. To support the new curriculum, new textbooks were adopted in August 2021 for the high school elective courses: Financial Algebra, Math Applications, Discrete Mathematics, and Linear Algebra. The entire K-12 system in mathematics has been revised and updated with only PreKindergarten remaining. PreKindergarten work is currently underway in collaboration with the Office of Early Childhood.

Financial Algebra is a yearlong course designed to deepen students' understanding of the applications of advanced algebra as well as applications from statistics, probability, and discrete mathematics in the contexts of personal finance and business finance. Among other mathematical constructs, students use linear, quadratic, exponential, and piecewise functions to model real-world financial contexts, employ hypothesis testing, and investigate amortization, supply and demand, revenue and profit functions to make informed financial decisions.

The Math Applications curriculum focuses on problem solving as good problem-solving skills don't necessarily come naturally, but can be taught. Students need lots of opportunities to practice problem-solving strategies. Then they need to learn how to choose an appropriate strategy to solve a given problem. This course is designed to give students a firm problem-solving foundation. It also teaches them to think and work together, present solutions orally to the whole class, and write up detailed solutions. In other words, it helps to prepare students for life. Students learn problem-solving strategies--such as analyzing units, making systematic lists, and evaluating finite differences--and their various substrategies. By the end of the course, students will have learned more than twenty problem-solving strategies and substrategies. For each strategy, students learn real-world examples of its utility. Students engage in problems across multiple contexts in which they may employ the strategy. Many problems reappear throughout the course in order to demonstrate multiple approaches to the same problem. It is important that students learn that there are often many ways of solving a problem. This course emphasizes process more than answer. The journey is more interesting than the destination. Problem solving develops better when students must determine their own direction.

Discrete Mathematics is the study of mathematical concepts for which the objects of study are discrete, as opposed to continuous. Such ideas have particular importance for both computer science and engineering. This course emphasizes the foundation of mathematical understanding and logical reasoning. Topics include set theory, voting and apportionment, logic, number theory, graphs and networks, combinatorics, cryptography, and game theory.

Linear Algebra is an advanced mathematics course that focuses on the study of linear systems of equations, vector spaces, and linear transformations. The curriculum maintains a strong geometric emphasis, with each major concept illuminated using a geometric interpretation. The use of linear transformations as a "thread" that is woven into the fabric of the curriculum enhances the geometric emphasis. The curriculum includes a broad selection of applications that illustrate the power of linear algebra to explain fundamental principles and simplify calculations in engineering, computer science, mathematics, physics, biology, economics, and statistics. Each curricular unit opens with an introductory vignette that sets the stage for some application of linear algebra and provides a motivation for developing the mathematics that follows.

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. In the summer of 2021, curricula were written in the elective courses of Anatomy and Physiology, Earth Science, Environmental Science, and Forensic Science. These curricula were designed to incorporate specific daily instructional tasks, all aligned to targeted learning intentions and success criteria. The Forensic Science Initiative, in partnership with NJIT, is a dual enrollment opportunity for senior students.

The District just completed year four (4) of implementation of Investigating and Questioning our World Through Science and Technology (IQWST) for grades six (6) through eight (8). Curricula for grades six, seven, and eight have been updated as of September of 2021. Middle school teacher leaders participated in intensive professional development in July of 2021. They have begun to turnkey their learning on phenomenon-driven instruction and 3-dimensional tasks to middle school science teachers on district wide staff development days.

Newark's K-5 science program, *Inspire Science*, has been implemented for the past three (3) years. Curricula for kindergarten, and grades one, two, three, four, and five have been updated as of September of 2021. ELA and Science integrated units of study will be incorporated in grades K-2.

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, Discovery Education, Legends of Learning, and Gizmos serve as standards-aligned supplemental resources. 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*. All fourth graders in the District have the opportunity to experience on the intersection of physics and sports.

Social Studies:

Through a curriculum grounded in inquiry-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 of the historian-critical thinking and questioning. 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 have created new curricula that develops historical understanding through historical thinking. During Summer of 2021, thirty teachers and twelve administrators from across the all wards created over 60 inquiry-based social studies units. The inquiry-based education model is grounded in the tenets of historical thinking: comprehension, chronological thinking, analysis and interpretation, critical thinking and reading skills, research skills, and decision-making across historical issues. Physical and human geography rest in this work alongside the use of technology to help students construct knowledge and develop deep learning.

Our curriculum is aligned to 2020 New Jersey Social Studies Standards, and legislation on inclusiveness, such as Amistad and Disability. In addition, grades 6, 7, and 8, we have cornerstone units that are designed to meet civics and financial literacy mandates of the State.

To support our goal of developing critically thinking, active, global citizens, we are sourcing robust resources and partnerships with expansive capabilities. We have partnered with HMH for the core texts for grades 6 through 11. Newsela Social Studies Extended for 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 high school.

We have been providing and will continue to provide professional development (PD) for teachers and administrators on the best practices for social studies education. A highly skilled teaching corps is necessary for a groundbreaking transformative approach to social studies education in Newark. Thus, PD, alongside class visits with pointed feedback for teachers and coaching for administrators, 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:

With the recent release of the first ever Newark Public Schools Arts Education Landscape Baseline Report 2019-2020, the Office of Visual and Performing Arts have begun the work identified under benchmarks and goals included in the report and resulting from the collected data.

To date new curricula have been implemented for grades PK-8 music using the newly adopted New Jersey Student Learning Standards for Visual and Performing Arts. Grades PK-5 students take General Music and units of study are designed with an individual focus on each of the four artistic processes of creating, performing, responding and connecting through music to ensure exposure at each grade level. Grades PK-2 units are devised with a focus on communicating the elements of music through movement, performance, and discussion and sequentially progressing students towards generating and performing music using the pentatonic scale and simple duple and triple meters. Students in grades 3-5 progressively deepen their understanding of the elements of music including dynamics, tempo, articulation and harmony through musical performance of selected works, responding to works of music, creating works of music with intent, and making connections to music through personal experiences.

Grades 6-8 students take Music Ensemble. Units of study integrate the use of the four artistic processes as students use the elements of music moving from ensemble foundations, growing as a musician, arranging and composing music, and preparations for solo performances.

New curricula have also been implemented in grades PK-2 Theatre. Each grade level has four focused units of study designed for each of the four artistic processes. Areas of attention include: an actor's vocabulary; the actor's tools (voice, body and imagination); active listening; responding and connecting to culturally relevant works of art through storytelling or process drama; and using their imagination as well as thinking skills associated with acting. Students begin with creative play, storytelling, pantomime and improvisation and progress to comparing and contrasting personal emotions with those of characters in guided drama experiences, and analyzing and developing new endings to familiar literature.

To support our goal to establish and implement consistent PK-12 sequential arts curriculum, instruction, and assessments the Office of Visual and Performing Arts is in the process of refining new curricula for PK-8 dance and visual art; while mapping out high school proficient courses through advanced courses in all four art forms. A focus of the 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 21st-century preparation for college, career, and life. Units of learning will continue to be developed to 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 over 225 visual and performing arts teachers across 64 elementary and high schools. District-wide professional development for all arts educators this year includes a series of sessions focused on culturally and linguistically responsive teaching and learning to evaluate where arts educators are on their journey to cultural responsiveness and to equip teachers with strategies to validate

and affirm all students as they engage with arts learning. Arts educators have the opportunity to communicate with art form specific peers across schools to deepen their understanding of new and developing curricula.

District-wide community engagement with the arts is fostered through six distinct district-wide performances and exhibitions where grade level teachers and students collaborate in the production of art exhibits and performances. These include All City Middle School Music (grades 6-8), All City Dance (grades 3-12), Teen Arts Annual (grades 9-12), Young Artists Annual (grades 6-8), NJPAC RAMP (grades 3 and 4), and this year the addition of the All City Vocal Festival featuring high school vocal students.

Our partnership with Save The Music Foundation has entered the fifth year with musical instrument or music technology donations to 10 schools. 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 in support of curricula goals.

Office of Student Life:

The Office of Student Life under the umbrella of Student Support Services is comprised of school counselors, school social workers, and attendance counselors that work collaboratively to foster relationships with educators to address the numerous factors which can contribute to a student becoming at-risk at any level in their social emotional development and academic growth.

In 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 available to address the academic, social emotional, and behavioral needs of students. In an effort to alleviate issues that could prevent or interfere with student success these resources are provided to students and families:

- Attendance & Truancy
- Bullying Prevention
- Community Partnerships & Collaboration
- Community Resource Guide
- Crisis Response Team
- Foster Care & McKinney Vento
- Mental Health
- Mentoring Programs
- Presentations & Workshops
- Pre-College Programs
- Small Groups
- Social-Emotional Learning
- Suicide Awareness
- Student Assistance and Wraparound Services

Early Childhood:

The Office of Early Childhood (OEC) provides a high-quality Pre-kindergarten program for children ages three (3) to five (5) in Pre-k3 and Pre-k4 across the city of Newark. The Pre-kindergarten program operates in both the Newark Board of Education's elementary school buildings as well as within community-based preschool provider centers. The Newark Board of Education's Pre-kindergarten program historically serves over 7,000 children in 34 District elementary schools, three (3) District Early Childhood Schools that serve only Pre-k, and 53 community-based preschool provider centers. The 2021-2022 enrollment has been impacted by the current pandemic. The Newark Board of Education has an annual goal of increasing Pre-kindergarten 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-kindergarten children are educated. The OEC team provides technical assistance to teaching staff and school leaders through professional development, instructional coaching, administration of program quality assessments and other support to ensure every Pre-kindergarten classroom is delivering developmentally appropriate lessons in a nurturing and safe learning environment that focuses on ensuring positive academic and social-emotional outcomes for children. In the school year 2021-2022, the Newark Board of Education 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 Office of Early Childhood also commits significant time and resources to engage the families of these youngest learners inclusive of 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 support to students through a transitional bilingual education program (TBE) and English as a Second Language (ESL) classes. In our TBE classes, students receive instruction in English and their native language in order to deepen content knowledge while learning English. ELLs also receive a minimum of one period of ESL instruction per day. During ESL instruction, teachers focus 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 continue to coordinate our work with that of offices within the Teaching and Learning team to provide aligned support to schools. Our work focuses on helping teachers improve instructional practice in order to support student learning and outcomes. We maintain afterschool and summer language

enrichment programs for our ELL and immigrant students. We also continue to refine our support of students with limited or interrupted schooling by providing ongoing teacher training.

Extended Learning Time

The Office of Extended Learning Time (OELT) oversees the administration and implementation of the District's afterschool and summer programs, initiatives, and activities. During summer 2021, Summer Plus returned to in-person instruction, providing daily academic offerings in mathematics, literacy, and SEL alongside enrichment programs in the arts, stem, and physical activities for approximately 3,000 students.

October marked the return to in-person after-school elementary programming at 41 district locations, including the addition of kindergarten students in our Excel program. More than 5,000 students in grades kindergarten through grade 8 are enrolled in Excel, which runs from 3-5:30 pm.

Ensuring that Extended Learning builds off the powerful work being done in our district classrooms every day starts with teachers. 240 teachers, 40 Lead Teachers, and 10 Program Monitors have received professional development on implementing the instructional curriculum and following nutrition guidelines.

Along with enjoying daily nutritious meals and snacks, students in the Excel program engage in rigorous mathematics and ELA instruction, coupled with a wide variety of enrichment activities. Enrichment curriculum is selected in alignment with student interests, but also to provide previews for the CTE offerings showcased in our high schools. Students participate in chess, yoga, sports clinics, arts intensives, STEM and coding challenges.

While the Dr. Marion A. Bolden Student Center is temporarily closed to students, OELT ensures virtual opportunities for high schoolers to receive College and career readiness support, assistance with college applications and essays, SAT prep courses and virtual college visits. OELT has also teamed with the Office of Student Services to provide one-on-one counseling to help parents complete FAFSA applications, and to help seniors meet graduation requirements.

To support district-wide tutoring in all elementary and high schools, OELT has provided the structure and guidance for developing tutorials that accelerate, rather than remediate, student learning. Tutorials focus on selected skills that are relevant to current classroom instruction, determined through collaboration with the classroom teacher. The goal is for the student to learn on time with their peers.

As the office responsible for the nutrition program for all NPS elementary and high school after school and Saturday programs, including sponsorship for several community agencies, the OELT provides over 37,000 weekly meals.

Instructional Technology:

The Newark Board of Education continues to invest in both educational technologies for the classroom and teacher professional development. The last several years has focused on providing regular opportunities for Kindergarten to 12th-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 an 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.

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 2021-2022, we anticipate participation in the FIRST Robotics League of more than 600 students throughout the District. We continue to expand the number of teams participating and are focusing on middle school participation so we can expose these students to the exciting opportunities available in STEM careers. The District is also supporting 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. Finally, we have introduced a summer enrichment program for students to attend that introduces them to a myriad of technology-based areas, including robotics, coding, and creation through art, music, and Minecraft. We plan to further expand this program as we continue to find ways to ensure all students are able to participate in these programs that help develop computational thinking, problem-solving, and connections to the real world.

4. 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.

5. Financial Reporting

The District was awarded the Association of School Business Officials International's (ASBO) Certificate of Excellence in Financial Reporting Award (COE) for excellence in the preparation and issuance of our fiscal year-end 2020 Annual Comprehensive Financial Report (ACFR). This was the **sixteenth** 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 2021 ACFR.

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 ACFR, 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 annual comprehensive financial report continues to meet the Programs' requirements, and we are submitting it to ASBO to determine its eligibility for the fiscal year 2020/2021 certificate.

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


6. 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.

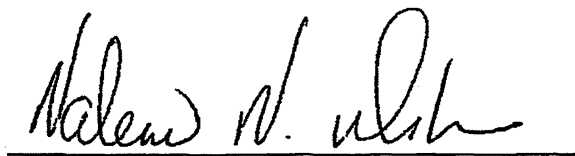
7. Acknowledgments

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, 2021

Members of the Board of Education

Term Expires

Ms. Dawn Haynes, President	2024
Ms. Flohisha Johnson, Co-Vice President	2023
Ms. Vereliz Santana, Co- Vice President	2024
Ms. Shayvonne Anderson	2022
Mr. Hasani K. Council	2023
Ms. Josephine Garcia,	2023
Ms. Daniel Gonzalez	2022
Ms. A’Dorian Murray-Thomas	2022
Ms. Asia J. Norton	2024
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

Bank of America
1 Gateway Center
Newark, New Jersey 07102

City National Bank
900 Broad Street
Newark, New Jersey 07102

Valley National Bank
167 Bloomfield Avenue
Newark, New Jersey 07104

TD Bank North
105 Mulberry St. Suite 3
Newark, New Jersey 07102

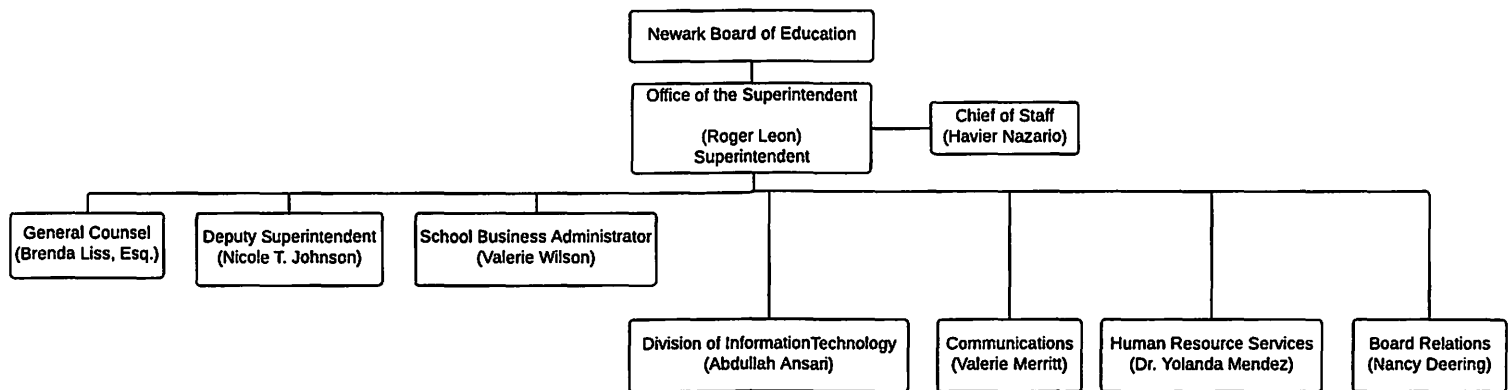
Banco Popular, FSB
505 Bloomfield Avenue
Newark, New Jersey 07107

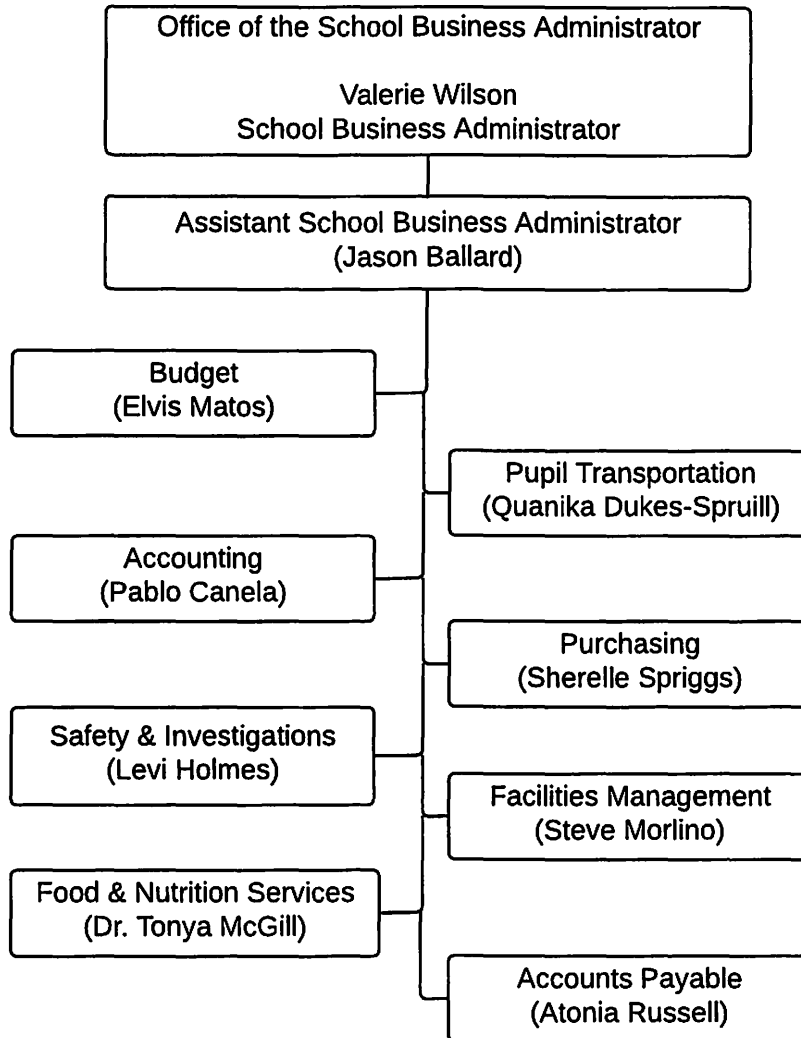
Wells Fargo
550 Broad Street
Newark, New Jersey 07102

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

PNC Bank
80 Park Place
Newark, New Jersey 07102

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







**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
for the Fiscal Year Ended June 30, 2020.**

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



W. Edward Chabal

W. Edward Chabal
President

David J. Lewis

David J. Lewis
Executive Director

Financial Section



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 and each major fund of the Newark Board of Education, County of Essex, New Jersey (the "District"), as of and for the year ended June 30, 2021, 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 and each major fund of the District as of June 30, 2021, and the respective changes in financial position, and, where applicable, cash flows, thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter – Change in Accounting Principle

As discussed in Note 24 to the financial statements, during the fiscal year ended June 30, 2021, the District adopted new accounting guidelines, Governmental Accounting Standards Board Statement No. 84, *Fiduciary Activities*, which represents a change in accounting principle. As discussed in Note 24 to the financial statements, as of July 1, 2020, the District's government-wide financial statements net position and the fund balances of the general fund and special revenue fund were retroactively adjusted to reflect the impact of the change in accounting principle. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that management's discussion and analysis, schedule of the District's proportionate share of the net pension liability-PERS, schedule of District pension contributions-PERS, schedule of the State's proportionate share of the net pension liability associated with the District-TPAF, 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 TPAF) and budgetary comparison information as identified in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

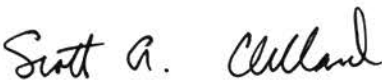
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District’s basic financial statements. The accompanying supplementary information such as the school based budget schedules, combining and individual fund financial statements, and the 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 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 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 March 1, 2022, 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

March 1, 2022
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, 2021

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, 2021. 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 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 two categories: governmental funds and proprietary funds

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the 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 and regional day school both of which are considered to be major funds of the District. Internal service funds are used as an accounting device to accumulate and allocate costs internally among the District's various functions. The District uses two internal service funds to account for services provided to all the other funds of the District relating to self-insurance and its warehouse, both of which are considered to be major funds of the District. The internal service funds have been included within the governmental activities in the government-wide financial statements. Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The basic proprietary fund financial statements are included as schedules B-4, B-5 and B-6 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 46-95 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 TPAF are reported as required supplementary information and can be found on pages 96-102 of this report and additional RSI related to the general fund and special revenue fund budgetary comparisons is included on pages 103-122 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 123-368 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 \$321,902,036 at the close of 2021. The following table provides a summary of net position relating to the District's governmental and business-type activities at June 30, 2021 and 2020:

Net Position

	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
Current and other assets	\$ 140,301,307	\$ 112,534,715	\$ 6,794,582	\$ 5,559,249	\$ 147,095,889	\$ 118,093,964
Capital assets, net	679,665,050	695,990,758	899,765	1,056,449	680,564,815	697,047,207
Total assets	819,966,357	808,525,473	7,694,347	6,615,698	827,660,704	815,141,171
Deferred outflow of resources	48,308,644	54,174,862			48,308,644	54,174,862
Liabilities:						
Other liabilities	142,335,297	132,429,434	961,320	1,374,107	143,296,617	133,803,541
Long term liabilities	298,616,132	322,457,138			298,616,132	322,457,138
Total liabilities	440,951,429	454,886,572	961,320	1,374,107	441,912,749	456,260,679
Deferred inflow of resources	105,421,536	98,572,986			105,421,536	98,572,986
Net position:						
Net investment in capital assets	663,257,713	678,922,633	899,765	1,056,449	664,157,478	679,979,082
Restricted	46,687,377	26,099,162			46,687,377	26,099,162
Unrestricted (deficit)	(388,043,054)	(395,781,018)	5,833,262	4,185,142	(382,209,792)	(391,595,876)
Total net position	\$ 321,902,036	\$ 309,240,777	\$ 6,733,027	\$ 5,241,591	\$ 328,635,063	\$ 314,482,368

The increase in current and other assets is related to the increase in cash which was the result of increased revenues, specifically the increase to miscellaneous revenue, timing of payments relating to accrued liabilities, and the inclusion of unemployment, scholarship and student activities funds in governmental funds due to the implementation of GASB Statement No. 84.

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 increase 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 increase in restricted net position is due to the District generating more excess surplus in the current year, contributing more to the capital reserve funds and the effects of GASB Statement No. 84.

District activities. The key elements of the District's changes in net position for the years ended June 30, 2021 and 2020 are as follows:

Changes in Net Position

	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
Revenues:						
Program revenues:						
Charges for services	\$ 1,380,132	\$ 1,331,031	\$ 6,397,179	\$ 6,230,431	\$ 7,777,311	\$ 7,561,462
Operating grants and contributions	164,921,257	154,542,421	11,048,990	18,747,665	175,970,247	173,290,086
Capital grants and contributions	1,342,770	914,720			1,342,770	914,720
General revenues:						
Property taxes	138,314,942	135,602,884			138,314,942	135,602,884
Federal and state aid not restricted to a specific purpose	1,047,972,862	946,944,086			1,047,972,862	946,944,086
Earnings on investments	223,265	1,924,685			223,265	1,924,685
Miscellaneous	18,679,972	7,044,778	520,120	111,580	19,200,092	7,156,358
Total revenues	1,372,835,200	1,248,304,605	17,966,289	25,089,676	1,390,801,489	1,273,394,281
Expenses:						
Instructional services	581,529,997	490,262,754			581,529,997	490,262,754
Support services	502,893,700	518,165,671			502,893,700	518,165,671
Special Schools	3,161,416	3,908,901			3,161,416	3,908,901
Charter Schools	273,909,092	273,030,308			273,909,092	273,030,308
Interest on long-term debt	161,522	231,097			161,522	231,097
Business-Type Activities			21,894,619	29,522,677	21,894,619	29,522,677
Total expenses	1,361,655,727	1,285,598,731	21,894,619	29,522,677	1,383,550,346	1,315,121,408
(Decrease) Increase in net position	11,179,473	(37,294,126)	(3,928,330)	(4,433,001)	7,251,143	(41,727,127)
Transfers	(5,419,766)	(4,705,000)	5,419,766	4,705,000	-	-
Change in net position	5,759,707	(41,999,126)	1,491,436	271,999	7,251,143	(41,727,127)
Net position - beginning (retroactively adjusted - see Note 24)	316,142,329	351,239,903	5,241,591	4,969,592	321,383,920	356,209,495
Net position - ending	\$ 321,902,036	\$ 309,240,777	\$ 6,733,027	\$ 5,241,591	\$ 328,635,063	\$ 314,482,368

Capital grants and contributions increased approximately \$428,000 or 46.80%, as a result of the increase in state revenues based upon current year construction activity related to New Jersey Schools Development Authority projects.

Federal and state aid increased approximately \$34.3 million or 3.62%, as a result of new federal and state aid awarded such as ESSER I, Coronavirus Relief Fund and Alyssa's Law Security Grant. Additionally, the state aid increased due to the increase in the on-behalf payments made by the State on behalf of the District for pension and OPEB contributions.

Miscellaneous revenue increased approximated \$12.08 million or 168.93%, as a result of an increase in funding received from the City of Newark for local projects.

Earnings on investments decreased approximately \$1.7 million or 88.4% 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.

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 (\$21,227,443), while the total fund balance is \$23,099,066. 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 \$10.8 million due to increases and new in local, state and federal grants, specifically the new grants including ESSER I, Coronavirus relief fund, Alyssa's law security grant and increases in Supportive Schools grants. Expenditures for the current year increased approximately \$9.98 million mostly due to increased instruction costs offset by decreases in support services and facilities acquisition and construction services 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 \$13,924,714 in the current fiscal year compared to expenditures of \$8,756,225 in the

prior year. This is mainly attributable to the increased construction work partially due to the timing of jobs where in the prior fiscal year there was the delay in some projects at the end of the current fiscal year due to restrictions from the COVID-19 pandemic. These projects were completed in the current fiscal year.

The following schedule presents a summary of the General Fund and Special Revenue Fund revenues for the fiscal year ended June 30, 2021, and the increases in relation to the prior year. The Capital Projects Fund has been excluded as amounts vary substantially from year to year.

Revenues				
Year Ended June 30, 2021				
Revenue	Amount	Percent of Total	Increase from 2020	Percent of Increase
Local sources	\$ 147,340,770	12.40 %	\$ 3,325,698	2.31 %
State sources	1,052,246,636	82.30	34,018,590	3.34
Federal sources	78,135,414	5.30	16,855,993	27.51
Total	\$ 1,277,722,820	100.000 %	\$ 54,200,281	4.43 %

The increase in revenue from local sources of approximately \$3.3 million is mainly the result of a increase in the local tax levy offset by a decrease in interest on investments as a result of market conditions.

The increase of approximately \$34 million of state sources is attributable mainly to increased Extraordinary Aid of approximately \$2.3 million, General State Aid of approximately \$16.9 million and an increase in On-behalf TPAF Pension and Medical of approximately \$23.6 million. The increases are offset by decreases in expenditures of various state grant in the current year, including a decrease of approximately \$4.5 million in Preschool Education Aid.

The increase in federal revenues of approximately \$16.9 million is mainly the result of the District receiving COVID-19 pandemic related grants, most significantly the Elementary and Secondary School Emergency Relief Fund (“ESSER”) and Coronavirus Relief Fund (“CRF”) grants.

The following schedule presents a summary of General Fund and Special Revenue Fund expenditures for the fiscal year ended June 30, 2021 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, 2021

<u>Expenditures</u>	<u>Amount</u>	<u>Percent of Total</u>	<u>Increase (Decrease) From 2020</u>	<u>Percent of Increase (Decrease)</u>
Current expenditures:				
Direct Instruction	\$ 288,641,058	22.65 %	\$ 9,924,195	3.56 %
Support Services	706,376,926	55.44	21,723,843	3.17
Special schools	2,233,995	0.18	(777,921)	(25.83)
Charter schools	273,909,092	21.50	878,784	0.32
Debt service:				
Principal	2,614,172	0.21	25,278	0.98
Interest	399,185	0.03	(53,963)	(11.91)
Total	\$ 1,274,174,428	100.00%	\$ 31,475,886	2.53 %

The increase in direct instruction and support services is the result of the increase in the on-behalf payments made by the State on behalf of the District for OPEB and pension related expenses.

The net 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 decrease in special schools is mainly attributable to the decrease in enrollment at summer school.

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 Equalization Aid decreased from the original budget by approximately \$36.3 million as a result of the revised state aid formula after the District adopted the FY21 budget. As a result, the District approved a current year transfer from unassigned fund balance of approximately \$24.1 million and a reduction in budget expenditures of approximately \$12.2 million.

Expenditures

- The modified budget for Other financing sources (uses) – Transfers out – food service increased from the original budgeted amounts by approximately \$5.9 million or 1188% due to the increased food provided for students throughout the pandemic.
- The modified budget for Undistributed Expenditures - Required maintenance for school facilities – Salaries increased from the original budgeted amounts by approximately \$13.2 million or 94% due to the additional expenditures for reopening schools in the latter half of the school year.
- The modified budget for Undistributed Expenditures - Required maintenance for school facilities – Cleaning, repair and maintenance services decreased from the original budgeted amount by approximately \$6.5 million or 56% as they were reallocated to different account lines and repurposed as necessary in the current year. The District originally budgeted an unusually high amount in the account line in the event of any unexpectedly large enhanced sanitization costs as a result of the ongoing pandemic.
- The modified budget for Undistributed Expenditures – Required maintenance for school facilities – General supplies increased approximately \$3.7 million or 179.5% as more supplies were required at the schools due to COVID and with the ongoing renovations to the Newark Vocational High School in the current year.
- The modified budget for Undistributed Expenditures – Custodial services – Purchased professional and technical services increased approximately \$2.6 million or 162% as the District expected schools being opened in-person learning and for a longer ongoing period.
- The modified budget for Undistributed Expenditures – Custodial services – Cleaning, repair and maintenance services increased \$3.1 million or 42% due to the additional environmental remediation projects at District buildings in the 20/21 fiscal year.
- The modified budget for Undistributed Expenditures – Student Transportation Services – Contracted Services (between home and sch.)-vendor decreased from the original budgeted amount by approximately \$2.8 million or 78% this decrease is a result of school closures in the beginning of the school year due to COVID-19 significant funds were not needed in these budget lines and transportation and travel was very limited. The funds were repurposed to cover overtime and extra pay for the District staff and trades.
- The modified budget for Undistributed Expenditures – Student Transportation Services – Contracted Services (special ed.)-vendor decreased from the original budgeted amount by approximately \$6.6 million or 32% this decrease is a result of school closures in the beginning of the school year due to COVID-19 significant funds were not needed in these budget lines and transportation and travel was very limited. The funds were repurposed to cover overtime and extra pay for the District staff and trades.

- The modified budget for Undistributed Expenditures – Student Transportation Services – Contracted Services (special ed.)-vendor decreased from the original budgeted amount by approximately \$6.2 million or 67% this decrease is a result of school closures in the beginning of the school year due to COVID-19 significant funds were not needed in these budget lines and transportation and travel was very limited. The funds were repurposed to cover overtime and extra pay for the District staff and trades.
- The modified budget for Undistributed Expenditures – Unallocated benefits – employee benefits – Worker’s compensation decreased from the original budgeted amounts by approximately \$2.7 million or 30%. This was due to fewer on the job injuries since less individuals were on-site at the District due to the Pandemic.
- The modified budget for Undistributed Expenditures – Unallocated benefits – employee benefits – Other employment benefits increased from the original budgeted amounts by approximately \$6.8 million or 47%. This transfer to other employee benefits was to cover benefits for trades and unions.
- The modified budget for Undistributed Expenditures – Facilities acquisition and construction services increased from the original budgeted amounts by approximately \$6.8 million or 266% as funds were reallocated for capital building repairs, renovations for additional classroom space, and construction services utilized in order to continue renovations primarily on Newark Vocational High School and East Side High School during the 20/21 fiscal year.

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 \$129.1 million.
- Miscellaneous Revenues were approximately \$2.2 million or 33% more than amount budgeted. This variance is due to an increase in fixed asset sales for which no amounts were originally budgeted.
- Extraordinary Aid amount received was approximately \$2.9 million or 56% more than the amount budgeted. The variance is due to an increase in the proration percentage of aid received from 62.54% in 19/20 to 90.09% in 20/21.

Expenditures

- Actual Undistributed Expenditures – Instruction – Regular programs – Purchased professional-educational services were less than the modified budget by approximately \$4.5 million or 237% as the District did not use the purchased professional educational services as originally planned as the District shifted to remote teaching during the 19/20 school year due to the COVID-19 pandemic, which continued well into the 20/21 school year as schools were still closed for the majority of the current school year, thus resulting in a decrease in educational services and seminars provided utilized during the year.
- Actual Undistributed Expenditures – Instruction – Regular programs – General supplies were less than the modified budget by approximately \$2.4 million or 22.4% as the District used fewer supplies in the 20/21 school year due to the District shifting to remote learning mid-way through the prior school year and continuing well into the current school year because of the COVID-19 outbreak. Therefore, less physical school supplies for regular instruction and learning was needed for approximately 7 months of the 20/21 school year.
- Actual Undistributed Expenditures – Other support services – students – extra services – Salaries were less than the modified budget by approximately 2.7 million or 30% as less extra services (i.e. OT, PT, speech, etc.) costs were incurred in the current year than originally anticipated due to the ongoing pandemic causing school closures and students to be learning remote/virtual for much of the school year and therefore not in person to receive such specialized services.
- Actual Undistributed Expenditures – Student Transportation services – Contracted services (special ed.) vendor were less than the modified budget by approximately \$2.3 million or 20% as the need for transportation services for students was greatly diminished due to the ongoing pandemic halting travel and with much of the 20/21 school year being remote/virtual.
- Actual Undistributed Expenditures – Unallocated benefits – employee benefits – unemployment compensation was less than the modified budget by approximately \$2 million or 100% due to the implementation of the new accounting standard GASB 84 for FY21 and a change in reporting compared to the prior year as a result. In line with GASB 84, unemployment compensation funds do not meet the requirements of a fiduciary fund and activity is now reported within the general fund; unemployment payments are first paid using employee contributions and then board contributions are applied to any remaining amounts owed if employee contributions have been exhausted. Due to the fact that unemployment payments made by the District in the current year did not exceed the accumulated employee contributions amount available, no expenditures needed to be spent against board contributions
- Actual Undistributed Expenditures – Facilities acquisition and construction services - Construction services were less than the modified budget by approximately \$4.7 million or 102% as less projects were ongoing or unable to start/continue than

originally anticipated due to the COVID-19 outbreak causing schools to continue to be closed for much of the 20/21 school year.

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, 2021, the District has capital assets, net of accumulated depreciation, of \$680,564,815, including land, school buildings, machinery, equipment, vehicles and construction in progress noted as follows:

	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
Non Depreciable:						
Land	\$ 26,452,459	\$ 26,452,459			\$ 26,452,459	\$ 26,452,459
Construction in progress	251,377,319	233,378,058			251,377,319	233,378,058
Depreciable:						
Buildings and building improvements	947,161,342	946,114,561			947,161,342	946,114,561
Machinery, equipment, and vehicles	23,617,747	19,114,473	\$ 6,006,527	\$ 6,059,071	29,624,274	25,173,544
Total capital assets	1,248,608,867	1,225,059,551	6,006,527	6,059,071	1,254,615,394	1,231,118,622
Accumulated Depreciation	(568,943,817)	(529,068,793)	(5,106,762)	(5,002,622)	(574,050,579)	(534,071,415)
Total Capital Assets net of Accumulated Depreciation	\$ 679,665,050	\$ 695,990,758	\$ 899,765	\$ 1,056,449	\$ 680,564,815	\$ 697,047,207

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, 2021 and 2020 are as follows for governmental activities:

	Governmental Activities	
	2021	2020
Capital Lease Obligations	\$ 16,903,279	\$ 19,727,452
Deferred Pension Liability	896,903	1,289,875
Compensated absences	41,547,411	40,749,326
Total long-term liabilities	\$ 59,347,593	\$ 61,766,653

The District also has a net pension liability of \$243,567,255 and \$264,901,511 at June 30, 2021 and 2020, 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 \$22,305,052 of its 2021 unassigned fund balance to partially fund the 2021/2022 operations, a decrease of approximately \$42.9 million from the prior year. The decrease was due to the District utilizing approximately \$24.1 million of fund balance to partially fund the 2020/2021 decrease in state aid.
- The tax levy remained consistent with the prior year, budgeting \$138,314,942 for both the 2020/21 and 2021/22 fiscal years.
- The District considered the continued effects of the COVID-19 pandemic, potential state aid reductions and increases, and CARES Act and ARP grant funding in preparing the District's 2021-22 fiscal year budget.

All of these factors were considered in preparing the District's budget for the 2021-2022 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, 2021.

Newark Board of Education

Statement of Net Position

June 30, 2021

	Governmental Activities	Business-type Activities	Total
Assets			
Cash and cash equivalents	\$ 118,192,485	\$ 4,042,849	\$ 122,235,334
Cash held with fiscal agents	516,206		516,206
Internal balances	(36,428)	36,428	-
Accounts receivable	20,677,973	2,015,657	22,693,630
Inventories	161,051	699,648	860,699
Restricted:			
Cash held with fiscal agents	790,020		790,020
Capital assets, non-depreciable	277,829,778		277,829,778
Capital assets, depreciable, net	401,835,272	899,765	402,735,037
Total assets	819,966,357	7,694,347	827,660,704
Deferred Outflow of Resources			
Pension deferrals	48,308,644		48,308,644
Total assets and deferred outflow of resources	868,275,001	7,694,347	875,969,348
Liabilities			
Accounts payable and other liabilities	63,648,425	484,403	64,132,828
Accrued liabilities	16,932,939	277,775	17,210,714
Accrued interest payable	235,067		235,067
Intergovernmental payables:			
State	476,331		476,331
Federal	57,909		57,909
Accrued liabilities for insurance claims	30,699,687		30,699,687
Unearned revenue	25,986,223	199,142	26,185,365
Net pension liability	243,567,255		243,567,255
Current portion of long-term obligations	4,298,716		4,298,716
Noncurrent portion of long-term obligations	55,048,877		55,048,877
Total liabilities	440,951,429	961,320	441,912,749
Deferred Inflow of Resources			
Pension deferrals	105,421,536		105,421,536
Total liabilities and deferred inflow of resources	546,372,965	961,320	547,334,285
Net position			
Net investment in capital assets	663,257,713	899,765	664,157,478
Restricted for:			
Capital projects	902,414		902,414
Capital reserve	6,919,941		6,919,941
Unemployment compensation	7,478,969		7,478,969
Student activities	931,310		931,310
Scholarships	527,144		527,144
Excess surplus - current year	27,622,247		27,622,247
Excess surplus - prior year	2,305,352		2,305,352
Unrestricted (deficit)	(388,043,054)	5,833,262	(382,209,792)
Total net position	\$ 321,902,036	\$ 6,733,027	\$ 328,635,063

See accompanying notes to basic financial statements.

Newark Board of Education

Statement of Activities

Year ended June 30, 2021

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		Total
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	
Governmental activities							
Instruction	\$ 581,529,997	\$ 1,380,132	\$ 47,486,105		\$ (532,663,760)		\$ (532,663,760)
Support services:							
Attendance/social work	16,669,334				(16,669,334)		(16,669,334)
Health services	13,920,319				(13,920,319)		(13,920,319)
Support services	181,059,333		112,380,506		(68,678,827)		(68,678,827)
Improvement of instruction	50,483,969				(50,483,969)		(50,483,969)
Educational media services	2,963,367				(2,963,367)		(2,963,367)
Instructional staff training	272,804				(272,804)		(272,804)
General administration	10,152,991				(10,152,991)		(10,152,991)
School administration	47,035,748				(47,035,748)		(47,035,748)
Central services	12,282,917				(12,282,917)		(12,282,917)
Administration information technology	11,165,742				(11,165,742)		(11,165,742)
Operation and maintenance of plant services	138,029,908			\$ 1,342,770	(136,687,138)		(136,687,138)
Student transportation	18,857,268				(18,857,268)		(18,857,268)
Special schools	3,161,416				(3,161,416)		(3,161,416)
Charter schools	273,909,092		5,054,646		(268,854,446)		(268,854,446)
Interest on long-term debt	161,522				(161,522)		(161,522)
Total governmental activities	1,361,655,727	1,380,132	164,921,257	1,342,770	(1,194,011,568)		(1,194,011,568)
Business-type activities							
Food service	16,322,216		280	11,048,990		\$ (5,272,946)	(5,272,946)
Regional day school	5,572,403		6,396,899			824,496	824,496
Total business-type activities	21,894,619	6,397,179	11,048,990			(4,448,450)	(4,448,450)
Total primary government	\$ 1,383,550,346	\$ 7,777,311	\$ 175,970,247	\$ 1,342,770	(1,194,011,568)	(4,448,450)	(1,198,460,018)
General revenues and transfers:							
Property taxes, levied for general purposes					138,314,942		138,314,942
Federal sources - unrestricted					4,272,517		4,272,517
State sources - unrestricted					1,043,700,345		1,043,700,345
Interest earnings					223,265		223,265
Miscellaneous income					18,679,972	520,120	19,200,092
Transfers					(5,419,766)	5,419,766	-
Total general revenues and transfers					1,199,771,275	5,939,886	1,205,711,161
Change in net position					5,759,707	1,491,436	7,251,143
Net Position—beginning (retroactively adjusted - see Note 24)					316,142,329	5,241,591	321,383,920
Net Position—ending					\$ 321,902,036	\$ 6,733,027	\$ 328,635,063

See accompanying notes to basic financial statements.

Fund Financial Statements

Governmental Funds

Newark Board of Education
Governmental Funds

Balance Sheet

June 30, 2021

	Major Funds			Total Governmental Funds
	General Fund	Special Revenue Fund	Capital Projects Fund	
Assets				
Cash and cash equivalents	\$ 70,762,096	\$ 15,425,265	\$ 870,535	\$ 87,057,916
Accounts receivable:				
State	6,725,149	13,509	1,856,764	8,595,422
Federal		8,292,082		8,292,082
Other	253,343	13,658	3,523,468	3,790,469
Interfund	2,667,439	394,032		3,061,471
Restricted Assets:				
Cash held with fiscal agents			790,020	790,020
Total assets	<u>\$ 80,408,027</u>	<u>\$ 24,138,546</u>	<u>\$ 7,040,807</u>	<u>\$ 111,587,380</u>
Liabilities and Fund Balances				
Liabilities:				
Accounts payable	\$ 33,479,929	\$ 5,715,506	\$ 2,306,777	\$ 41,502,212
Accrued liabilities	16,518,505	414,434		16,932,939
Payroll deductions and withholdings payable	6,575,530			6,575,530
Unemployment compensation claims payable	707,900			707,900
Intergovernmental payables:				
State		476,331		476,331
Federal		57,909		57,909
Interfunds payable			3,097,899	3,097,899
Other liabilities	27,097			27,097
Unearned revenue		25,478,788	507,435	25,986,223
Total liabilities	<u>57,308,961</u>	<u>32,142,968</u>	<u>5,912,111</u>	<u>95,364,040</u>
Fund balances:				
Restricted for:				
Excess surplus - current year	27,622,247			27,622,247
Excess surplus - prior year	2,305,352			2,305,352
Capital reserve	6,919,941			6,919,941
Capital projects			1,128,696	1,128,696
Student activities		931,310		931,310
Scholarships		527,144		527,144
Unemployment compensation	7,478,969			7,478,969
Unassigned (deficit)	(21,227,443)	(9,462,876)		(30,690,319)
Total fund balances (deficit)	<u>23,099,066</u>	<u>(8,004,422)</u>	<u>1,128,696</u>	<u>16,223,340</u>
Total liabilities and fund balances	<u>\$ 80,408,027</u>	<u>\$ 24,138,546</u>	<u>\$ 7,040,807</u>	<u>\$ 111,587,380</u>

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

Total fund balances per above	\$ 16,223,340
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. The cost of the assets is \$1,248,608,867 and the accumulated depreciation is \$568,943,817.	679,665,050
Deferred pension costs in governmental activities are not financial resources and are therefore not reported in the funds.	(57,112,892)
Net pension liability is not due and payable in the current period and therefore is not reported as a liability in the funds.	(243,567,255)
Accrued pension contributions for the June 30, 2021 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.	(14,835,686)
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	1,112,139
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.	(59,347,593)
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.	(235,067)
Net position of governmental activities	<u>\$ 321,902,036</u>

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, 2021

	Major Funds			Total Governmental Funds
	General Fund	Special Revenue Fund	Capital Projects Fund	
Revenues:				
Local sources:				
Local tax levy	\$ 138,314,942			\$ 138,314,942
Tuition	910,055			910,055
Interest on investments	175,993		\$ 1,506	177,499
Miscellaneous	6,481,034	\$ 1,458,746		7,939,780
Total local sources	145,882,024	1,458,746	1,506	147,342,276
State sources	962,176,945	90,069,691	1,342,770	1,053,589,406
Federal sources	4,272,517	73,862,897		78,135,414
Total revenues	1,112,331,486	165,391,334	1,344,276	1,279,067,096
Expenditures:				
Current expenditures:				
Instruction	243,770,574	44,870,484		288,641,058
Support services:				
Instruction	48,194,350			48,194,350
Attendance/social work	11,383,704			11,383,704
Health services	9,533,526			9,533,526
Support services	43,780,296	106,414,479		150,194,775
Improvement of instruction	31,891,718			31,891,718
Educational media services / school library	2,045,670			2,045,670
Instructional staff training	257,324			257,324
General administration	8,258,269			8,258,269
School administration	24,442,142			24,442,142
Central services	9,751,090			9,751,090
Administration information technology	9,802,758			9,802,758
Required maintenance of plant services	41,615,090			41,615,090
Custodial services	56,970,852			56,970,852
Security	13,095,802			13,095,802
Student transportation	17,175,435			17,175,435
Unallocated benefits	142,681,823			142,681,823
On-behalf TPAF pension, medical and disability contributions	105,253,682			105,253,682
Reimbursed TPAF social security contributions	23,828,916			23,828,916
Special schools-current	2,233,995			2,233,995
Charter schools-current	269,122,786	4,786,306		273,909,092
Capital outlay			13,924,714	13,924,714
Debt service:				
Principal	2,614,172			2,614,172
Interest	399,185			399,185
Total expenditures	1,118,103,159	156,071,269	13,924,714	1,288,099,142
(Deficiency) excess of revenues (under) over expenditures	(5,771,673)	9,320,065	(12,580,438)	(9,032,046)
Other financing sources (uses):				
City of Newark debt issuance			12,244,704	12,244,704
Transfers in	14,310,545	2,981,117		17,291,662
Transfers out	(8,481,117)	(14,228,805)	(1,506)	(22,711,428)
Total other financing sources (uses)	5,829,428	(11,247,688)	12,243,198	6,824,938
Net change in fund balance	57,755	(1,927,623)	(337,240)	(2,207,108)
Fund balances (deficit), July 1 (retroactively adjusted - see Note 24)	23,041,311	(6,076,799)	1,465,936	18,430,448
Fund balances (deficit), June 30	\$ 23,099,066	\$ (8,004,422)	\$ 1,128,696	\$ 16,223,340

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, 2021

Total net change in fund balances - governmental funds (from B-2)	\$	(2,207,108)
 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	\$ (40,743,768)	
Capital additions	24,429,720	
Loss on disposal of capital assets	<u>(11,660)</u>	
		(16,325,708)
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.		2,824,173
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.		(184,371)
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.		392,972
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		8,928,935
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.		27,362
Change in the liability for health benefit liability is not due and payable in the current period due to two month lag.		13,101,537
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).		(798,085)
Change in net position of governmental activities (A-2)	\$	<u>5,759,707</u>

See accompanying notes to basic financial statements.

Proprietary Funds

Newark Board of Education
Proprietary Funds

Statement of Net Position

June 30, 2021

	Business-Type Activities			Governmental
	Major Enterprise Funds			Activity
	Food Service	Regional Day School	Totals	Internal Service Funds
Assets				
Current assets:				
Cash and cash equivalents	\$ 1,017,744	\$ 3,025,105	\$ 4,042,849	\$ 31,134,569
Cash held with fiscal agents				516,206
Accounts receivable:				
Federal	1,576,394		1,576,394	
Interfund	36,428		36,428	
Other		439,263	439,263	
Inventories	699,648		699,648	161,051
Total current assets	<u>3,330,214</u>	<u>3,464,368</u>	<u>6,794,582</u>	<u>31,811,826</u>
Capital assets:				
Machinery and equipment	5,832,718	173,809	6,006,527	
Accumulated depreciation	(5,029,624)	(77,138)	(5,106,762)	
Total capital assets, net	<u>803,094</u>	<u>96,671</u>	<u>899,765</u>	
Total assets	<u>4,133,308</u>	<u>3,561,039</u>	<u>7,694,347</u>	<u>31,811,826</u>
Liabilities				
Current liabilities:				
Accounts payable	373,510	110,893	484,403	
Accrued liabilities	230,713	47,062	277,775	30,699,687
Unearned revenue	199,142		199,142	
Total current liabilities	<u>803,365</u>	<u>157,955</u>	<u>961,320</u>	<u>30,699,687</u>
Net Position				
Investment in capital assets	803,094	96,671	899,765	
Restricted				327,289
Unrestricted	2,526,849	3,306,413	5,833,262	784,850
Total net position	<u>\$ 3,329,943</u>	<u>\$ 3,403,084</u>	<u>\$ 6,733,027</u>	<u>\$ 1,112,139</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, 2021

	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	\$ 280		\$ 280	
Tuition		\$ 6,396,899	6,396,899	
Miscellaneous	517,951	3,004	520,955	
Total local sources	518,231	6,399,903	6,918,134	
Services provided to other funds				\$ 8,734,005
Total operating revenues	518,231	6,399,903	6,918,134	8,734,005
Operating expenses:				
Salaries	7,441,336	3,762,510	11,203,846	855,646
Employee benefits	3,289,585	1,393,382	4,682,967	335,166
Purchased professional services	362,442	270,656	633,098	5,000
Other purchased services	256,480		256,480	
Energy		39,772	39,772	
Transportation		969	969	
Supplies and materials	1,812,688	79,432	1,892,120	7,100
Insurance				7,761,230
Depreciation	144,289	11,560	155,849	
Cost of sales - reimbursable program	3,012,552		3,012,552	
Cost of sales - non-reimbursable program	79		79	
Miscellaneous	2,765	14,122	16,887	
Total operating expenses	16,322,216	5,572,403	21,894,619	8,964,142
Operating (loss) income	(15,803,985)	827,500	(14,976,485)	(230,137)
Nonoperating revenues (expenses):				
State sources:				
State school lunch program	4,250		4,250	
Federal sources:				
Fresh fruit and vegetable program	220,966		220,966	
School breakfast program	174,655		174,655	
National school lunch program	278,212		278,212	
Food donation program	2,297,579		2,297,579	
Summer food service program	7,116,286		7,116,286	
Summer Food Service Program (COVID-19 Emergency)	957,042		957,042	
Investment income				45,766
Loss on disposal of capital assets	(835)		(835)	
Total nonoperating revenues (expenses)	11,048,155		11,048,155	45,766
(Loss) income before transfers	(4,755,830)	827,500	(3,928,330)	(184,371)
Transfers in - board contribution	5,500,000		5,500,000	
Transfers out	5,500,000		(80,234)	(80,234)
			(80,234)	5,419,766
Change in net position	744,170	827,500	(80,234)	1,491,436
Total net position - beginning	2,585,773	2,575,584	80,234	5,241,591
Total net position - ending	\$ 3,329,943	\$ 3,403,084	\$ -	\$ 6,733,027
			\$ 6,733,027	\$ 1,112,139

See accompanying notes to basic financial statements.

Newark Board of Education
Proprietary Funds

Statement of Cash Flows

Year ended June 30, 2021

	Business-Type Activities			Governmental
	Major Enterprise Funds			Activity
	Food Service	Regional Day School	Futures After School Program	Internal Service Funds
			Totals	
Cash flows from operating activities:				
Receipts from services provided				\$ 8,734,005
Receipts from customers	\$ 550,131	\$ 6,800,046	\$ 7,350,177	
Payments to employees	(7,238,283)	(3,746,697)	(10,984,980)	(855,646)
Payments for employee benefits	(3,289,585)	(1,393,382)	(4,682,967)	(335,166)
Payments to suppliers	(6,445,223)	(423,515)	(6,868,738)	26,911
Payments for insurance				(7,554,712)
Net cash (used in) provided by operating activities	<u>(16,422,960)</u>	<u>1,236,452</u>	<u>(15,186,508)</u>	<u>15,392</u>
Cash flows from noncapital financing activities:				
Cash received from state and federal reimbursements	8,762,264		8,762,264	
Cash paid to other funds	(231,721)		(231,721)	
Cash received from food donation program	2,394,883		2,394,883	
Cash received from board contribution	5,500,000		5,500,000	
Transfers to other funds			\$ (80,234)	(80,234)
Net cash provided by (used in) noncapital financing activities	<u>16,425,426</u>		<u>(80,234)</u>	<u>16,345,192</u>
Cash flows from investing activity-				
Cash received from investments				45,766
Net cash provided by investing activity				<u>45,766</u>
Net increase (decrease) in cash and cash equivalents	2,466	1,236,452	(80,234)	1,158,684
Cash and cash equivalents, beginning of year	<u>1,015,278</u>	<u>1,788,653</u>	<u>80,234</u>	<u>31,073,411</u>
Cash and cash equivalents, end of year	<u>\$ 1,017,744</u>	<u>\$ 3,025,105</u>	<u>\$ -</u>	<u>\$ 4,042,849</u>
Reconciliation of operating (loss) income to net cash (used in) provided by operating activities:				
Operating (loss) income	\$ (15,803,985)	\$ 827,500	\$ (14,976,485)	\$ (230,137)
Adjustments to reconcile operating (loss) income to net cash (used in) provided by operating activities:				
Depreciation	144,289	11,560	155,849	
Change in assets and liabilities:				
Decrease in accounts receivable - other	31,900	400,143	432,043	
(Increase) decrease in inventory	(287,824)		(287,824)	40,060
(Decrease) increase in accounts payable	(710,393)	(18,564)	(728,957)	956,842
Increase (decrease) in accrued liabilities	203,053	15,813	218,866	(751,373)
Net cash (used in) provided by operating activities	<u>\$ (16,422,960)</u>	<u>\$ 1,236,452</u>	<u>\$ -</u>	<u>\$ (15,186,508)</u>

Non-cash from non capital financing activities

The District received \$2,394,883 of food commodities from the U.S. Department of Agriculture for the year ended June 30, 2021.

See accompanying notes to basic financial statements.

Newark Board of Education

Notes to the Basic Financial Statements

Year ended June 30, 2021

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 activities of the District. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities,

Newark Board of Education

Notes to the Basic Financial Statements

Year ended June 30, 2021

1. Summary of Significant Accounting Policies (continued)

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 and proprietary funds. 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 financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

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

Newark Board of Education

Notes to the Basic Financial Statements

Year ended June 30, 2021

1. Summary of Significant Accounting Policies (continued)

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 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 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, 2021

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.

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.

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

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

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

Newark Board of Education

Notes to the Basic Financial Statements

Year ended June 30, 2021

1. Summary of Significant Accounting Policies (continued)

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

D. Budgets/Budgetary Control

Annual appropriated budgets are prepared in the spring of each year for the general and special revenue funds. The budgets are submitted to the County Office and the Commissioner for approval. Budgets, except for the special revenue fund which is prepared using a non-GAAP budgetary basis, are prepared using the modified accrual basis of accounting. The legal level of budgetary control is established at line item accounts within each fund. Line item accounts are defined as the lowest (most specific) level of details as established pursuant to the minimum chart of accounts referenced in N.J.A.C. 6A:23. The District must approve all budget amendments. The District did make transfers during the year which are identified on schedules 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 accordance with statutory guidelines. The over-expenditures related to on-behalf payments in the general fund are due to the inclusion of the non-budgeted on-behalf payments made by the State of New Jersey as District expenditures. These amounts are offset by related revenues and as such do not represent budgetary over-expenditures.

Formal budgetary integration into the accounting system is employed as a management control device during the year. For governmental funds, there are no substantial differences between the budgetary basis of accounting and accounting principles generally accepted in the United States with the exception of the legally mandated revenue recognition of the last two state aid payments for budgetary purposes only and the accounting for the special revenue fund as noted below. Encumbrance accounting is also employed as an extension of formal budgetary integration in the governmental fund types. Unencumbered appropriations lapse at fiscal year-end.

The accounting records of the special revenue fund are maintained on the grant accounting budgetary basis. The grant accounting budgetary basis differs from GAAP in that the grant accounting budgetary basis recognizes encumbrances as expenditures and also recognizes the related revenues, whereas the GAAP basis does not. Sufficient supplemental records are maintained to allow for the presentation of GAAP basis financial reports.

Newark Board of Education

Notes to the Basic Financial Statements

Year ended June 30, 2021

1. Summary of Significant Accounting Policies (continued)

E. Cash, Cash equivalents and investments

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

Investments are stated at fair value in accordance with GASB Statement No. 31, "*Accounting and Financial Reporting for Certain Investments and for External Investment Pools*" and GASB Statement No. 72 "*Fair Value Measurement and Application*." The District classifies certificates of deposit, which have original maturity dates of more than three months but less than twelve months from the date of purchase, as investments and are stated at cost. All other investments are stated at fair value.

F. Interfund Receivables/Payables

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

G. Inventories

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

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

At June 30, 2021, the unused Food Donation Program commodities of \$199,142 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 2020-2021 fiscal year were based on rates established by the receiving District. These rates are subject to change when the actual costs have been determined.

Newark Board of Education

Notes to the Basic Financial Statements

Year ended June 30, 2021

1. Summary of Significant Accounting Policies (continued)

I. Capital Assets

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

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

J. Deferred Outflows/Inflows of Resources

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

Newark Board of Education

Notes to the Basic Financial Statements

Year ended June 30, 2021

1. Summary of Significant Accounting Policies (continued)

K. Accrued Salaries and Wages

Certain District employees who provided services to the District over the ten-month academic year have the option to have their salaries evenly disbursed during the entire twelve-month year. New Jersey statutes require that these earned but not disbursed amounts be retained in a separate bank account. As of June 30, 2021, the amount earned by these employees but not disbursed was \$9,228,013 and is included in accrued liabilities in the General fund.

L. Compensated Absences

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

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

The liability for vested compensated absences of the District is recorded in the Government-wide financial statements and amounted to \$41,547,411 at June 30, 2021. A liability for these amounts is reported in the governmental funds only if they have matured at June 30, 2021, 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.

Newark Board of Education

Notes to the Basic Financial Statements

Year ended June 30, 2021

1. Summary of Significant Accounting Policies (continued)

O. Fund Balances

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

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

Newark Board of Education

Notes to the Basic Financial Statements

Year ended June 30, 2021

1. Summary of Significant Accounting Policies (continued)

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 \$23,099,066 fund balance in the General Fund, \$19,259,703 of assigned for year-end encumbrances and the unassigned portion of (\$40,487,146) are included in the unassigned deficit of (\$21,227,443), \$6,919,941 has been restricted for capital reserve, \$7,478,969 has been restricted for unemployment compensation, \$27,622,247 has been restricted for excess surplus – current year, and \$2,305,352 has been restricted for prior year excess surplus – which has been designated for subsequent year's expenditures.

The special revenue fund deficit fund balance in the amount of \$8,004,422 includes the restricted balances for student activities and scholarships in the amount of \$931,310 and 527,144, respectively, the remaining unassigned deficit balance of \$(9,462,876) 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 \$1,128,696 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.

Newark Board of Education

Notes to the Basic Financial Statements

Year ended June 30, 2021

1. Summary of Significant Accounting Policies (continued)

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 \$129,082,598 to adjust for the full accrual basis expense incurred by the State of New Jersey during the most recent measurement period. The amounts are not required to be included in the District's annual budget.

S. Regional Day School

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

The funding for the Regional Day School is provided by tuition payments from the local Districts who send their children to the Regional Day School. The District assumes the financial control and business management supervision of the School, as well as oversees the total educational program of the School. The School has its own principal and instructional staff as well as support staff that are employees of the District. The School building is owned by the State of New Jersey.

All expenses for the Regional Day School are funded through tuition and not through the local tax rate of 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, as amended, 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

Newark Board of Education

Notes to the Basic Financial Statements

Year ended June 30, 2021

1. Summary of Significant Accounting Policies (continued)

balance at June 30, 2021 was \$27,622,247, which will be appropriated in the 2022/23 budget and \$2,305,352 of prior year excess surplus which was appropriated in the 2021/22 budget.

U. GASB Pronouncements

Recently Issued and Adopted Accounting Principles

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 June 15, 2021. Management has not 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, 2020. Management has not determined the impact of the Statement on the 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, 2021. Management has not determined the impact of the Statement on the financial statements.

The GASB issued Statement No. 96, Subscription-Based Information Technology Arrangements in May 2020. This Statement provides guidance on accounting and financial reporting for subscription-based information technology arrangements. The requirements of this Statement are effective for periods beginning after June 15, 2022. 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, 2021 through March 1, 2022 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, 2021. In July 2021, the District issued \$93,905,000 school energy savings

Newark Board of Education

Notes to the Basic Financial Statements

Year ended June 30, 2021

1. Summary of Significant Accounting Policies (continued)

obligation refunding bonds that refunded the 2015 ESIP lease and the 2018 ESIP lease that had principal balances of \$8,754,000 and 4,050,000, respectively, as of June 30, 2021.

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, other 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 \$59,347,593 difference are as follows:

Other pension liability	\$ 896,903
Capital leases payable	16,903,279
Compensated absences	41,547,411
Net adjustment to reduce fund balance-total governmental funds to arrive at net position – governmental activities	<u>\$ 59,347,593</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 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

Newark Board of Education

Notes to the Basic Financial Statements

Year ended June 30, 2021

3. Deposits and Investments (continued)

(“GUDPA”). GUDPA was enacted in 1970 to protect governmental units from a loss of funds on deposit with a failed banking institution in New Jersey.

N.J.S.A. 17:9-41 et. seq. establishes the requirements for the security of deposits of governmental units. The statute requires that no governmental unit shall deposit public funds in a public depository unless such funds are secured in accordance with the Act. Public depositories include savings and loan institutions, banks (both state and national banks) and savings banks, the deposits of which are federally insured. All public depositories must pledge collateral, having a market value at least equal to five percent of the average daily balance of collected public funds, to secure the deposits of governmental units. If a public depository fails, the collateral it has pledged, plus the collateral of all other public depositories, is available to pay the full amount of their deposits to the governmental units.

Deposits

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

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

The market value of the collateral must equal at least 5% of the average daily balance of collected public funds on deposit.

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

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.

Newark Board of Education

Notes to the Basic Financial Statements

Year ended June 30, 2021

3. Deposits and Investments (continued)

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, 2021, the District's carrying amount of deposits was \$122,235,334 and the bank balance was \$150,791,184. Of the bank balance on June 30, 2021, \$1,133,731 of the District's cash deposits were secured by federal depository insurance. The New Jersey GUDPA covered the bank balance of \$122,048,112. \$27,609,341 held in the District agency accounts are not covered by GUDPA. In addition, the District has a bank balance of \$1,468,422 of funds held by fiscal agents in the name of the District at June 30, 2021.

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

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

Investments

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

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

Newark Board of Education

Notes to the Basic Financial Statements

Year ended June 30, 2021

3. Deposits and Investments (continued)

- 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, 2021 or during the fiscal year ended June 30, 2021.

4. Capital Assets

The following schedule is a summarization of the governmental activities changes in capital assets for the year ended June 30, 2021:

	Beginning Balance	Increases	Decreases	Dispositions/ Transfers	Ending Balance
Governmental activities					
Capital assets, not being depreciated:					
Land	\$ 26,452,459				\$ 26,452,459
Construction in progress – SDA	195,717,240	\$ 931,294			196,648,534
Construction in progress – District	37,660,818	18,114,748		\$ (1,046,781)	54,728,785
Total capital assets, not being depreciated	259,830,517	19,046,042		(1,046,781)	277,829,778
Capital assets, being depreciated:					
Buildings and building improvements	946,114,561			1,046,781	947,161,342
Machinery, equipment and vehicles	19,114,473	5,383,678	\$ (880,404)		23,617,747
Total capital assets being depreciated	965,229,034	5,383,678	(880,404)	1,046,781	970,779,089
Less accumulated depreciation for:					
Buildings and building improvements	515,935,548	38,837,492			554,773,040
Machinery, equipment and vehicles	13,133,245	1,906,276	(868,744)		14,170,777
Total accumulated depreciation	529,068,793	40,743,768	(868,744)	-	568,943,817
Total capital assets, being depreciated, net	436,160,241	(35,360,090)	(11,660)	1,046,781	401,835,272
Governmental activities capital assets, net	\$ 695,990,758	\$ (16,314,048)	\$ (11,660)	\$ -	\$ 679,665,050

Newark Board of Education

Notes to the Basic Financial Statements

Year ended June 30, 2021

4. Capital Assets (continued)

Depreciation expense related to governmental activities was charged to functions/programs of the District for the year ended June 30, 2021 as follows:

	<u>Amount</u>
Current:	
Instruction	\$ 17,363,711
Support Services:	
Attendance / Social Work	684,807
Health services	573,506
Support services	9,035,232
Improvement of instructional services	1,918,503
Educational media services / school library	123,061
Instructional staff training	15,480
General administration	496,791
School administration	1,470,360
Central services	586,594
Administration information technology	589,702
Operation and maintenance of plant	6,718,412
Student transportation	1,033,219
Special schools	134,390
	<u>\$ 40,743,768</u>

The District acquired capital assets through capital leases for energy conservation equipment for several schools located in the territorial boundaries governed by the school district. 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, 2021 is as follows:

Newark Board of Education

Notes to the Basic Financial Statements

Year ended June 30, 2021

4. Capital Assets (continued)

	Balance June 30, 2020	Increases	Balance June 30, 2021
Capital assets, not being depreciated:			
Construction in progress	\$ 12,105,478	\$ 337,240	\$ 12,442,718
Total capital assets, not being depreciated	12,105,478	337,240	12,442,718
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	-	24,106,822
Less accumulated depreciation for:			
Machinery, equipment and vehicles	19,240,205	384,797	19,625,002
Total accumulated depreciation	19,240,205	384,797	19,625,002
Total capital assets, being depreciated, net	251,617	(384,797)	4,481,820
Capital assets held under leases	\$ 12,357,095	\$ (47,557)	\$ 16,924,538

The following is a schedule of the business-type activities changes in capital assets for the year ended June 30, 2021:

	Balance June 30, 2020	Increases	Disposals	Balance June 30, 2021
Business-type activities:				
Equipment	\$ 6,059,071		\$ (52,544)	\$ 6,006,527
Less accumulated depreciation	(5,002,622)	\$ (155,849)	51,709	(5,106,762)
Total Business-type activities capital assets, net	\$ 1,056,449	\$ (155,849)	\$ (835)	\$ 899,765

Newark Board of Education

Notes to the Basic Financial Statements

Year ended June 30, 2021

5. Long-Term Liabilities

General Obligation Bonds

The Newark Public School District is currently a Type II School District, however has not issued any debt as of June 30, 2021. In prior years the District was a Type I 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, 2021, debt outstanding and recorded in the financial statements of the City of Newark amounted to \$49,037,000.

Changes in Long-Term Liabilities

During the year ended June 30, 2021, the following changes occurred in governmental activities long-term liabilities:

	Balance June 30, 2020	Additions	Reductions	Balance June 30, 2021	Due within One Year
Governmental activities:					
Other pension liability	\$ 1,289,875		\$ 392,972	\$ 896,903	\$ 430,048
Capital leases payable	19,727,452		2,824,173	16,903,279	2,878,024
Compensated absences	40,749,326	\$ 2,736,426	1,938,341	41,547,411	952,651
Sub-total	61,766,653	2,736,426	5,155,486	59,347,593	4,260,723
Net pension liability	264,901,511		21,334,256	243,567,255	-
Total governmental activities					
Long-term liabilities	\$ 326,668,164	\$ 2,736,426	\$ 26,489,742	\$ 302,914,848	\$ 4,260,723

The compensated absences, other 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, 2021, \$337,240 of project costs were expended for the project, for a total amount to date of \$12,442,718, with a remaining balance of \$226,282. 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, 2021

5. Long-Term Liabilities (continued)

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 prior years, \$4,615,000 of project costs were fully expended for this project. 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 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, \$1,586,602 of project costs were expended for this project, with a remaining balance of \$269,660. 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, 2021:

Fiscal year ending June 30:	<u>Amount</u>
2022	\$ 3,407,947
2023	3,436,501
2024	1,379,269
2025	1,410,593
2026	1,443,638
2027-2031	6,716,972
2032-2033	<u>2,008,707</u>
Total minimum lease payment	19,803,627
Less amount representing interest	<u>(2,900,349)</u>
Present value of net future minimum lease payments	<u>\$ 16,903,278</u>

Newark Board of Education

Notes to the Basic Financial Statements

Year ended June 30, 2021

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 (BOEPEFEC). Both the TPAF and PERS are sponsored and administered by the State of New Jersey. An elected Board administers BOEPEFEC. The Teachers' Pension and Annuity Fund retirement system is considered a cost sharing multiple employee plan with a special funding situation, as under current statute, all employer contributions are made by the State of New Jersey on behalf of the District and the system's other related non-contributing employers. The Public Employees Retirement System and the Board of Education Employees' Pension Fund of Essex County are also considered cost sharing multiple-employer plans.

Teachers' Pension and Annuity Fund

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

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

Newark Board of Education

Notes to the Basic Financial Statements

Year ended June 30, 2021

6. Pension Plans (continued)

eligibility and benefit provisions were affected by Chapters 92 and 103, P.L. 2007, Chapter 89, P.L. 2008, Chapter 1, P.L. 2010, and Chapter 78, P.L. 2011. Members are classified into one of five tiers dependent upon the date of their enrollment. Tier 1, 2 and 3 members are eligible to retire at age 60, 60, and 62, respectively with an annual benefit generally determined to be 1/55th of the average annual compensation for the highest three fiscal years' compensation for each year of membership during years of credited service. Tier 4 and 5 members are eligible to retire at age 62 and 65, respectively with an annual benefit generally determined to be 1/60th of the average annual compensation for the highest five fiscal years' compensation for each year of membership during years of credited service. Anyone who retires early and is under their respective tier's retirement age receives retirement benefits as calculated in the above mentioned formulas but at a reduced rate in accordance with applicable New Jersey Statute based upon their tier.

The State of New Jersey, Department of the Treasury, Division of Pensions and Benefits, issues publicly available financial reports that include the financial statements and required supplementary information for TPAF and PERS. The financial reports may be obtained by writing to the State of New Jersey, Department of the Treasury, Division of Pensions and Benefits, P.O. Box 295, Trenton, New Jersey 08625-0295.

Board of Education Employees' Pension Fund of Essex County

The Board of Education's Employees' Pension Fund of Essex County (BOEPPFEC) was established through the passage of Chapter 112, Public Laws of 1929 of the State of New Jersey, to provide coverage for non-teaching personnel in the Essex County school system. The Fund was closed to new membership with the passage of Chapter 86, Laws of New Jersey, 1980. Pursuant to the Act, a referendum on Social Security coverage was conducted by the New Jersey Division of Pensions for eligible active members of the fund on January 30, 1981. Because the number of members voting in favor of Social Security exceeded the minimum percentage of members voting for Social Security coverage, those members were transferred to the New Jersey Public Employees' Retirement System.

All active members have met the minimum 10-year vesting provision. Members on roll at January 1, 2000 are eligible for retirement at age 60 with an annual benefit generally determined to be 1/45th of the average annual compensation for the highest three fiscal years' compensation for each year of membership during years of creditable service. Retirement provisions have been significantly amended since inception and a plan booklet is available at the Fund office.

The statute governing the BOEPPFEC Plan provides for annual cost-of-living increases for those who have been retired at least two calendar years. Under an agreement reached with the Boards

Newark Board of Education

Notes to the Basic Financial Statements

Year ended June 30, 2021

6. Pension Plans (continued)

of Education, Cost of Living Adjustment (COLA) effective February 1, 1983 and thereafter are billed on a pay-as-you-go basis. The annual contribution of each Board is the sum of the COLA payments made during the year to the retirees of the Board plus an administrative charge based on an actuarial calculation. The plan pays 50% of the additional COLA increase for amounts certified after 1995. The BOEPPFEC Plan issues publicly available financial reports.

Funding Policy

The contribution policy is set by New Jersey State Statutes and contributions are required by active members and contributing members. Plan member and employer contributions may be amended by State of New Jersey legislation. Under the provisions of Chapter 78, P.L. 2011, employee contribution rates for TPAF and PERS increased 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, 2021, 2020 and 2019 were \$15,145,133, \$13,119,920 and \$12,962,795, 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 2021 contribution above in the amount of \$599,736, which included \$392,972 of principal and \$206,764 of interest costs. The balance at June 30, 2021 is \$896,903.

During the year ended June 30, 2021, the State of New Jersey contributed \$105,253,682 to the TPAF for on-behalf medical, long-term disability insurance, and pension contributions on behalf

Newark Board of Education

Notes to the Basic Financial Statements

Year ended June 30, 2021

6. Pension Plans (continued)

of the District. Also, in accordance with N.J.S.A. 18A:66-66, the State of New Jersey reimbursed the District \$23,828,916 during the year ended June 30, 2021 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, 2021, 2020 and 2019 were \$3,846,888, \$2,964,300 and \$2,867,863, respectively. Based on the actuarial evaluations, normal costs and administrative charges have not been charged to various Boards of Education for the last four years. For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of PERS and additions to/deductions from PERS fiduciary net position have been determined on the same basis as they are reported by PERS. For the purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

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

Public Employee's Retirement System (PERS)

At June 30, 2021, the District reported a liability of \$225,766,595 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 July 1, 2019, which was rolled forward to 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 1.3844439005 percent, which was an increase of 0.0356434811 from its proportion measured as of June 30, 2019.

For the year ended June 30, 2021, the District recognized full accrual pension expense of \$4,511,646 in the government-wide financial statements. At June 30, 2021, 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, 2021

6. Pension Plans (continued)

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of assumptions	\$ 7,324,124	\$ 94,530,610
Difference between expected and actual experience	4,110,839	798,409
Net difference between projected and actual earnings on pension plan investments	7,716,883	
Changes in proportion and differences between District contributions and proportionate share of contributions	14,321,112	1,269,031
District contributions subsequent to the measurement date	14,835,686	
	<u>\$ 48,308,644</u>	<u>\$ 96,598,050</u>

\$14,835,686 is reported as deferred outflows of resources related to pensions resulting from school district contributions subsequent to the measurement date. Contributions subsequent to the measurement date will be recognized as a reduction of the collective net pension liability in the year ending June 30, 2022. 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:	
2022	\$ (25,103,728)
2023	(21,313,135)
2024	(11,145,366)
2025	(4,460,735)
2026	(1,102,128)
	<u>\$ (63,125,092)</u>

Actuarial Assumptions

The total pension liability for the June 30, 2020 measurement date was determined by an actuarial valuation as of July 1, 2019, which was rolled forward to June 30, 2020. This actuarial valuation used the following actuarial assumptions:

Newark Board of Education

Notes to the Basic Financial Statements

Year ended June 30, 2021

6. Pension Plans (continued)

Inflation rate:	
Price	2.75%
Wage	3.25%
Salary increases:	
Through 2026	1.55 - 4.45%
	based on years of service
Thereafter	2.75 - 5.65%
	based on years of service
Investment rate of return	7.00%

The actuarial assumptions used in the July 1, 2019 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-2020.

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, 2020) 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

Newark Board of Education

Notes to the Basic Financial Statements

Year ended June 30, 2021

6. Pension Plans (continued)

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 expecting future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic rates of return for each major asset class included in PERS’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
US Equity	27.00%	7.71%
Non-U.S. Developed Markets Equity	13.50%	8.57%
Emerging Markets Equity	5.50%	10.23%
Private Equity	13.00%	11.42%
Real Assets	3.00%	9.73%
Real Estate	8.00%	9.56%
High Yield	2.00%	5.95%
Private Credit	8.00%	7.59%
Investment Grade Credit	8.00%	2.67%
Cash Equivalents	4.00%	0.50%
U.S. Treasuries	5.00%	1.94%
Risk Mitigation Strategies	3.00%	3.40%
	100.00%	

Discount rate

The discount rate used to measure the total pension liability was 7.00% as of June 30, 2020. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers and the nonemployer contributing entity will be based on 78% of the actuarially determined contributions for the State employer and 100% of actuarially determined contributions for the local employers. Based on those assumptions, the plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all projected benefit payments to determine the total pension liability.

Newark Board of Education

Notes to the Basic Financial Statements

Year ended June 30, 2021

6. Pension Plans (continued)

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 (6.00 percent) or 1-percentage-point higher (8.00 percent) than the current rate:

	At 1% decrease (6.00%)	At current discount rate (7.00%)	At 1% increase (8.00%)
District's proportionate share of the net pension liability	\$ 284,202,480	\$ 225,766,595	\$ 176,182,150

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, 2020 are as follows:

Deferred outflows of resources	\$ 2,347,583,337
Deferred inflows of resources	\$ 7,849,949,467
Net pension liability	\$ 16,435,616,426
District's Proportion	1.3844439005%

Collective pension expense for the Local Group for the measurement period ended June 30, 2020 is \$407,705,399.

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, 2020, 2019, 2018, 2017, 2016, 2015 and 2014 is 5.16, 5.21, 5.63, 5.48, 5.57, 5.72, and 6.44 years, respectively.

Newark Board of Education

Notes to the Basic Financial Statements

Year ended June 30, 2021

6. Pension Plans (continued)

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, 2020 was \$1,769,464,812. The District's proportionate share was \$0.

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 July 1, 2019, which was rolled forward to June 30, 2020. 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, 2020, the State's proportionate share of the TPAF net pension liability associated with the District was 2.6871634716 percent, which was a decrease of 0.1174191009 from its proportion measured as of June 30, 2019.

For the year ended June 30, 2021, the District recognized on-behalf pension expense and revenue in the government-wide financial statements of \$80,099,072 for contributions incurred by the State.

Actuarial assumptions

The total pension liability for the June 30, 2020 measurement date was determined by an actuarial valuation as of July 1, 2019, which was rolled forward to June 30, 2020. The actuarial valuation used the following actuarial assumptions, applied to all periods included in the measurement:

Newark Board of Education

Notes to the Basic Financial Statements

Year ended June 30, 2021

6. Pension Plans (continued)

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% 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-2020.

The actuarial assumptions used in the July 1, 2019 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, 2020) is determined by the State Treasurer, after consultation with the Directors of the Division of Investment and Division of Pensions and Benefits, the board of trustees and the actuaries. The long-term expected rate of return was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in TPAF's target asset allocation as of June 30, 2020 are summarized in the following table:

Newark Board of Education

Notes to the Basic Financial Statements

Year ended June 30, 2021

6. Pension Plans (continued)

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
US Equity	27.00%	7.71%
Non-U.S. developed Markets Equity	13.50%	8.57%
Emerging Markets Equity	5.50%	10.23%
Private Equity	13.00%	11.42%
Real Assets	3.00%	9.73%
Real Estate	8.00%	9.56%
High Yield	2.00%	5.95%
Private Credit	8.00%	7.59%
Investment Grade Credit	8.00%	2.67%
Cash Equivalents	4.00%	0.50%
U.S. Treasuries	5.00%	1.94%
Risk Mitigation Strategies	3.00%	3.40%
	100.00%	

Discount Rate

The discount rate used to measure the total pension liability was 5.40% as of June 30, 2020. 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 2.21% as of June 30, 2020 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 78% of the actuarially determined contributions for the State. Based on those assumptions, the plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members through 2062. Therefore, the long-term expected rate of return on plan investments was applied to projected benefit payments through 2062, and the municipal bond rate was applied to projected benefit payments after that date in determining the total pension liability.

Newark Board of Education

Notes to the Basic Financial Statements

Year ended June 30, 2021

6. Pension Plans (continued)

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, 2020 calculated using the discount rate as disclosed above as well as what the State's net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (4.40%) or 1-percentage-point higher (6.40%) than the current rate:

	At 1% decrease (4.40%)	At current discount rate (5.40%)	At 1% increase (6.40%)
State's proportionate share of the net pension liability associated with the District	\$ 2,078,443,653	\$ 1,769,464,812	\$ 1,512,909,746

Pension plan fiduciary net position

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

Additional Information

Collective balances of the Local Group at June 30, 2020 are as follows:

Deferred outflows of resources	\$ 9,589,140,982
Deferred inflows of resources	\$ 14,409,361,877
Net pension liability	\$ 65,848,796,740
District's Proportion	2.6871634716%

Collective pension expense-Local Group for the plan for the measurement period ended June 30, 2020 is \$4,114,319,534.

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, 2020, 2019, 2018, 2017, 2016, 2015, and 2014 is 7.99, 8.04, 8.29, 8.30, 8.30, 8.30, and 8.50 years, respectively.

Newark Board of Education

Notes to the Basic Financial Statements

Year ended June 30, 2021

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 TPAF financial report.

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

At June 30, 2021, the District reported a liability of \$17,800,660 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2021. 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, 2021, the District's proportion was 82.6187225 percent, which was an increase of 0.4536195 from its proportion measured as of June 30, 2020.

For the year ended June 30, 2021 the District recognized full accrual pension expense of \$3,846,888 in the government-wide financial statements. At June 30, 2021, the District reported a deferred inflow of resources related to the BOEPPFEC in the amount of \$8,823,487, which represents the net difference between project and actual investment earnings on pension plan investments. At June 30, 2021, 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, 2021, using the following actuarial assumptions, applied to all periods included in the measurement:

Newark Board of Education

Notes to the Basic Financial Statements

Year ended June 30, 2021

6. Pension Plans (continued)

Salary increases	3.00%
Investment rate of return	5.00%, 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 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, 2021 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>
Cash equivalents	0 - 05%
Domestic fixed income	30 - 50%
Large Cap growth equity	15 - 30%
Large Cap value equity	15 - 30%
Small Cap equity	5 - 15%
Foreign equity	0 - 10%

Discount rate

The discount rate used to measure the total pension liability was 5.00%. 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.

Newark Board of Education

Notes to the Basic Financial Statements

Year ended June 30, 2021

6. Pension Plans (continued)

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, 2021 calculated using the discount rate as disclosed above as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (4.00 percent) or 1-percentage-point higher (6.00 percent) than the current rate:

	At 1% Decrease (4.00%)	At Current Discount Rate (5.00%)	At 1% Increase (6.00%)
District's proportionate share of the net pension liability	\$27,249,754	\$ 17,800,660	\$ 9,630,769

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, 2021 are as follows:

Total pension liability	\$	131,624,236
Plan fiduciary net position for retirement benefits	\$	110,078,683
Life insurance benefits excluded from the fiduciary net position	\$	28,878,520
School districts' net pension liability	\$	21,545,553
Plan fiduciary net position as a percentage of the total pension liability		83.63%
District's Proportion		82.6187225%

Newark Board of Education

Notes to the Basic Financial Statements

Year ended June 30, 2021

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 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 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 on a disability pension from, one or more of the following plans: the Teachers' Pension and Annuity Fund (TPAF), the Public Employees' Retirement System (PERS), the Police and Firemen Retirement System (PFRS), or the Alternate Benefit Program (ABP). Pursuant to Chapter 78,

Newark Board of Education

Notes to the Basic Financial Statements

Year ended June 30, 2021

8. Post-Retirement Benefits (continued)

P.L., 2011, future retirees eligible for postretirement medical coverage who have less than 20 years of creditable service on June 28, 2011 will be required to pay a percentage of the cost of their health care coverage in retirement provided they retire with 25 or more years of pension service credit. The percentage of the premium for which the retiree will be responsible will be determined based on the retiree's annual retirement benefit and level of coverage.

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 2020, the State paid PRM benefits for 143,053 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, 2021, 2020 and 2019 were \$25,101,801, \$23,405,039 and \$25,611,015, respectively, which equaled the required contributions for each year.

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 2020, the State contributed \$1.578 billion to pay for pay-as-you-go PRM benefit costs incurred by covered retirees. The State's "pay-as-you-go" contributions have decreased from Fiscal Year 2019 amounts. Reductions are attributable to various cost savings initiatives implemented by the State, including the new Medicare Advantage contracts. The State has appropriated \$1.775 billion in Fiscal Year 2021 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. The Fiscal

Newark Board of Education

Notes to the Basic Financial Statements

Year ended June 30, 2021

8. Post-Retirement Benefits (continued)

Year 2020 total State OPEB liability to provide these benefits is \$65.5 billion, a decrease of \$10.5 billion or 13.8 percent from the \$76.0 billion liability recorded in Fiscal Year 2019.

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 Nonemployer OPEB Liability

The total nonemployer OPEB liability from New Jersey’s plan is \$67,809,962,608.

Changes in Total OPEB Liability

Below represents the changes in the District’s total OPEB liability for the year ended June 30, 2021:

	<u>Total OPEB Liability</u>
Beginning Total OPEB Liability, June 30, 2019	\$ 1,293,112,158
Changes for the year:	
Service cost	47,750,404
Interest	46,327,263
Difference between actual and expected experiences	330,104,596
Changes in assumptions or other inputs	376,030,581
Member contributions	1,086,250
Benefit payments	(35,838,065)
Net changes	<u>765,461,029</u>
Ending Total OPEB Liability, June 30, 2020	<u>\$ 2,058,573,187</u>

Employees covered by benefit terms

The following employees were covered by the benefit terms:

<u>Local Education Group</u>	<u>June 30, 2020</u>
Active Plan Members	216,804
Inactive Plan Members or Beneficiaries Currently Receiving Benefits	149,304
Inactive Plan Members Entitled to but Not Yet Receiving Benefits	-
Total Plan Members	<u>366,108</u>

Newark Board of Education

Notes to the Basic Financial Statements

Year ended June 30, 2021

8. Post-Retirement Benefits (continued)

The State, a nonemployer 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 District's proportionate share percentage determined under paragraphs 193 and 203 through 205 of GASBS No. 75 is zero percent. Accordingly, the District 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, 2021 was \$2,058,573,187. Additional information can be obtained from the State of New Jersey's annual comprehensive financial report.

Actuarial assumptions and other inputs

The total nonemployer OPEB liability as of June 30, 2020 was determined by an actuarial valuation as of June 30, 2019, which was rolled forward to June 30, 2020 and included in the June 30, 2020 audited financial statements of the State Health Benefit Local Education Retired Employees Plan. The actuarial valuation used the following actuarial assumptions, applied to all periods included in the measurement:

	TPAF	PERS
Inflation rate	2.50%	2.50%
Salary increases through 2026	1.55 - 4.45%	2.00 - 6.00%
	based on years of service	based on years of service
Thereafter	1.55 - 4.45%	3.00 - 7.00%
	based on years of service	based on years of service

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-2020. 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-2020. 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-2020.

Newark Board of Education

Notes to the Basic Financial Statements

Year ended June 30, 2021

8. Post-Retirement Benefits (continued)

The actuarial assumptions used in the June 30, 2019 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.

Discount Rate

The discount rate for June 30, 2020 was 2.21%. 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 5.6% and decreases to a 4.5% long-term trend rate after seven years. For post-65 medical benefits, the actual fully-insured Medicare Advantage trend rate for fiscal year 2021 through 2022 are reflected. The assumed post-65 medical trend is 4.5% for all future years. For prescription drug benefits, the initial trend rate is 7.0% and decreases to a 4.5% long-term trend rate after seven 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, 2020 calculated using a 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 (1.21 %) or 1-percentage-point higher (3.21%) than the current rate:

	At 1% decrease (1.21%)	At current discount rate (2.21%)	At 1% increase (3.21%)
Total OPEB Liability (Allocable to the District and the responsibility of the State)	\$ 2,481,716,232	\$ 2,058,573,187	\$ 1,727,716,079

The following presents the total non-employer OPEB liability associated with the District as of June 30, 2020 calculated using a 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 trend rate that

Newark Board of Education

Notes to the Basic Financial Statements

Year ended June 30, 2021

8. Post-Retirement Benefits (continued)

is 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend 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)	\$ 1,661,749,697	\$ 2,058,573,187	\$ 2,531,101,766

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

For the year ended June 30, 2021, the District recognized on-behalf OPEB expense and revenue in the government-wide financial statements of \$76,691,416 for OPEB expenses incurred by the State.

Collective balances of the Local Education Group at June 30, 2020 are as follows:

Deferred outflows of resources	\$ 24,023,298,802
Deferred inflows of resources	\$ 19,101,933,244
Collective OPEB Expense	\$ 3,337,755,596
District's Proportion	3.04%

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.

Newark Board of Education

Notes to the Basic Financial Statements

Year ended June 30, 2021

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, 2021:

Receivable Fund	Payable Fund	Amount
Special Revenue Fund	General Fund	\$ 394,032
General Fund	Capital Projects Fund	3,097,899
Food Service Enterprise Fund	General Fund	36,428
		\$ 3,528,359

The interfund between the general fund and the special revenue fund represents funds related 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 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, 2021. The interfund between the food service enterprise fund and the general fund represents cash received by the general fund on behalf of the food service enterprise fund that had not been remitted to the food service enterprise fund as of June 30, 2021. All interfunds and loans are expected to be liquidated within one year.

10. Transfers

The following represents a reconciliation of transfers made during the 2021 fiscal year:

Fund	Transfers In	Transfers Out
General Fund	\$ 14,310,545	\$ 8,481,117
Special Revenue Fund	2,981,117	14,228,805
Capital Projects Fund		1,506
Futures After School Program Fund Enterprise Fund		80,234
Food Service Fund Enterprise Fund	5,500,000	
	\$ 22,791,662	\$ 22,791,662

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

Newark Board of Education

Notes to the Basic Financial Statements

Year ended June 30, 2021

10. Transfers (continued)

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. The transfer from the futures after school program fund enterprise fund represents the liquidation of the fund and the balances being transferred to the general fund

11. Economic Dependency

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

12. Contingencies

The District participates in numerous state and federal grant programs, and funds from the Universal Service Administrative Company, which are governed by various rules and regulations of the grantor agencies; therefore, to the extent that the District has not complied with the rules and regulations governing the grants, refunds of any money received may be required and the collectability of any related receivable at June 30, 2021 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, 2021 may be impaired. In the opinion of District management, there are no material accounts receivable that are not collectible. As a result of the impact of COVID-19, the District has received funding under the Elementary and Secondary School Emergency Relief (ESSER) Fund and Coronavirus Relief Fund (CRF). To the extent that the District has not complied with the rules and regulations governing the ESSER and CRF funds, money may be required to be returned. In the opinion of the District's management, there are no significant contingent liabilities relating to compliance with rules and regulations or final eligible cost requirements governing the respective grants or funding; therefore, no provisions have been recorded in the accompanying basic financial statements for such contingencies.

During the 2021 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

Newark Board of Education

Notes to the Basic Financial Statements

Year ended June 30, 2021

12. Contingencies (continued)

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, 2021, 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, 2021, claims of \$30,699,687 are included in the Incurred but Not Reported (IBNR) claims liability, which is subject to modification and/or assessment of existing or additional claims, were outstanding against the District, which is currently recorded as accrued liabilities in the Self Insurance Internal Service Fund. Reserves and IBNR's are discounted at 3%, which is consistent with the prior year.

The District is self-insured for amounts limited to \$250,000 per occurrence, depending upon the year the liability was incurred for certain types of claims, and any excess is covered by insurance. The District is insured for errors and omissions claims with a \$50,000 deductible for each wrongful act with a total \$5,000,000 limit. The liability above was estimated by categorizing the various claims and reviewing past history based primarily on actual settlements by type of claim during the preceding fiscal years, for which information was available, and supplemental information with respect to certain other individual claims and proceedings. The stated liability is the District's best estimate based on currently known information and application of the foregoing procedures and management believes that the funded amount is adequate to cover this liability at June 30, 2021.

Changes in the funds incurred but not reported claims liability amount in fiscal years 2021, 2020 and 2019 were:

Newark Board of Education

Notes to the Basic Financial Statements

Year ended June 30, 2021

13. Risk Management (continued)

	Beginning of Year Liability	Current Year Claims and Changes In Estimates	Claim Payments	Balance at End of Year
2020-21	\$ 31,451,060	\$ 7,009,857	\$ 7,761,230	\$ 30,699,687
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

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 give 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. 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 \$4,757,070 for fiscal year 2021.

15. Deficit Fund Balances (GAAP Basis)

The District has an unassigned deficit fund balance of \$21,227,443 in the General Fund and \$9,462,876 in the Special Revenue Fund as of June 30, 2021 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

Newark Board of Education

Notes to the Basic Financial Statements

Year ended June 30, 2021

15. Deficit Fund Balances (GAAP Basis) (continued)

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, 2021, \$838,685,294 has been approved by the SDA and \$833,044,658 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, 2021, the SDA is holding \$476,607 on behalf of the District, to be utilized on future projects which is included in the cash held with fiscal agents.

17. Restricted Assets

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 \$663,257,713 indicated as part of the Governmental Activities net position is calculated as follows:

Newark Board of Education

Notes to the Basic Financial Statements

Year ended June 30, 2021

18. Net Position - Net Investment in Capital Assets (continued)

Capital assets, net of depreciation	\$ 679,665,050
Capital Projects Fund Fund Balance- Capital Lease Portion	226,282
Special Revenue Fund Fund Balance - Capital Lease Portion	269,660
Capital leases	<u>(16,903,279)</u>
Total net investment in capital assets	<u>\$ 663,257,713</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, 2021:

Beginning Balance	Decrease	Ending Balance
\$ 25,000,000	\$ 25,000,000	\$ -

20. Commitments

The District has contractual commitments at June 30, 2021 to various vendors, which are recorded as part of the unassigned deficit in the general fund in the amount of \$19,259,703.

There were \$7,606,536 of contractual commitments at June 30, 2021 to vendors related to the ongoing construction projects that is included in restricted for capital projects in the capital projects fund.

During the 2021 fiscal year, the New Jersey Department of Labor has been delayed in issuing bills to New Jersey governmental units and as such the District has not been billed for any quarters during the fiscal year. Unemployment claims for the fiscal year cannot be estimated, however, it is expected that the Federal Government, through the CARES act will reimburse the State of New Jersey between 50 and 75 percent of all claims incurred. Since the District has not received a bill related to fiscal year 2021, and the amounts due are not known, no provision has been made in the District's financial statements for any liability.

Newark Board of Education

Notes to the Basic Financial Statements

Year ended June 30, 2021

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 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-

Newark Board of Education

Notes to the Basic Financial Statements

Year ended June 30, 2021

22. Capital Reserve Account (continued)

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, 2020 to June 30, 2021 fiscal year is as follows:

Beginning balance, July 1, 2020	\$ 5,009,941
Increases:	
Board approved deposit - June 2021 resolution	2,500,000
Decreases:	
Board approved transfer to capital outlay	(1,090,000)
Ending balance, June 30, 2021	<u>\$ 6,919,941</u>

The June 30, 2021 LRFP balance of local support costs of uncompleted capital projects exceeded the June 30, 2021 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, 2021. 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 2021-22 fiscal year, if needed. Management believes that the unassigned fund balance available as of June 30, 2021 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.

24. Change in Accounting Principle / Retroactive Adjustments

Effective in the fiscal year ended June 30, 2021, the District implemented Governmental Accounting Standards Board Statement No. 84, Fiduciary Activities. The objective of this Statement is to improve the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. As part of this implementation, the activity in the Unemployment Compensation Insurance Trust fund which had previously been reported in the Fiduciary Funds is now reported in the General fund. In addition, the Student Activities Fund and Scholarship Funds are now reported in the Special Revenue Fund. The implementation of the Statement required a retroactive adjustments of prior year net position

Newark Board of Education

Notes to the Basic Financial Statements

Year ended June 30, 2021

24. Change in Accounting Principle / Retroactive Adjustments (continued)

in the government-wide statement of activities and fund balance in the general fund and special revenue fund statement of revenues, expenditures and changes in fund balance.

Government-wide financial statements:

Beginning Net Position - July 1, 2020	<u>\$ 314,482,368</u>
Retroactive Adjustments for:	
Reserve for Unemployment Compensation	5,478,969
Reserve for Scholarship	428,844
Reserve for Student Activities	<u>993,739</u>
	<u>6,901,552</u>
Beginning Net Position - July 1, 2020 (as adjusted)	<u>\$ 321,383,920</u>

Governmental Fund financial statements:

Beginning Fund Balance - July 1, 2020	<u>\$ 11,528,896</u>
Retroactive Adjustments for:	
Reserve for Unemployment Compensation	5,478,969
Reserve for Scholarship	428,844
Reserve for Student Activities	<u>993,739</u>
	<u>6,901,552</u>
Beginning Fund Balance - July 1, 2020 (as adjusted)	<u>\$ 18,430,448</u>

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 Employee's Retirement System

Last Ten Fiscal Years

	Year Ended June 30,									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
District's proportion of the net pension liability (asset) - Local Group	1.3844439005%	1.3488004194%	1.3032166300%	1.2890764944%	1.2893691086%	1.3509544425%	1.4341157014%	1.4925909571%	n/a	n/a
District's proportionate share of the net pension liability (asset)	\$ 225,766,595	\$ 243,033,374	\$ 256,596,858	\$ 300,076,403	\$ 381,874,148	\$ 303,262,201	\$ 268,505,682	\$ 285,263,788	n/a	n/a
District's covered payroll	\$ 93,135,104	\$ 96,775,730	\$ 92,302,221	\$ 87,904,360	\$ 86,817,099	\$ 85,972,208	\$ 91,354,242	\$ 97,711,063	\$ 101,429,454	\$ 104,884,012
District's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	242.41%	251.13%	278.00%	341.37%	439.86%	352.74%	293.92%	291.95%	n/a	n/a
Plan fiduciary net position as a percentage of the total pension liability - Local Group	58.32%	56.27%	53.60%	48.10%	40.14%	47.93%	52.08%	48.72%	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,									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Contractually required contribution	\$ 15,145,133	\$ 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
Contributions in relation to the contractually required contribution	(15,145,133)	(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)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's covered payroll	\$ 85,644,683	\$ 93,135,104	\$ 96,775,730	\$ 92,302,221	\$ 87,904,360	\$ 86,817,099	\$ 85,972,208	\$ 91,354,242	\$ 97,711,063	\$ 101,429,454
Contributions as a percentage of covered payroll	17.68%	14.09%	13.39%	12.94%	13.03%	13.38%	14.31%	13.56%	13.60%	11.99%

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,							
	2021	2020	2019	2018	2017	2016	2015	2014
State's proportion of the net pension liability (asset) associated with the District - Local Group	2.6871634716%	2.5697443707%	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	\$ 1,769,464,812	\$ 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>\$ 1,769,464,812</u>	<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	24.60%	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,									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
District's proportion of the net pension liability (asset)- Local Group	82.6187225000%	82.1651030000%	81.6705501000%	81.3568524000%	80.6117841000%	80.8590147000%	81.0185864000%	80.7535119000%	n/a	n/a
District's proportionate share of the net pension liability (asset) associated	\$ 17,800,660	\$ 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
Total proportionate share of the net pension liability (asset)	<u>\$ 17,800,660</u>	<u>\$ 21,868,137</u>	<u>\$ 27,254,130</u>	<u>\$ 25,567,619</u>	<u>\$ 23,038,989</u>	<u>\$ 29,269,707</u>	<u>\$ 31,207,450</u>	<u>n/a</u>	<u>n/a</u>	<u>n/a</u>
Plan fiduciary net position as a percentage of the total pension liability	16.37%	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

Covered payroll information is not presented since the Board of Education Employees' Pension Fund of Essex County includes only retired employees.

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,									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Contractually required contribution	\$ 3,846,888	\$ 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
Contributions in relation to the contractually required contribution	(3,846,888)	(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)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's covered payroll	\$ 93,135,104	\$ 96,775,730	\$ 92,302,221	\$ 87,904,360	\$ 87,904,360	\$ 86,817,099	\$ 85,972,208	\$ 91,354,242	\$ 97,711,063	\$ 101,429,454
Contributions as a percentage of covered payroll	4.13%	3.06%	3.11%	3.63%	3.78%	4.84%	5.51%	4.05%	2.28%	1.86%

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,				
	2021	2020	2019	2018	2017
State's proportion of the net OPEB liability (asset) associated with the District	3.04%	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	2,058,573,187	1,293,112,158	1,485,749,393	1,767,476,175	1,918,689,646
Total proportionate share of the net OPEB liability (asset) associated with the District	\$ 2,058,573,187	\$ 1,293,112,158	\$ 1,485,749,393	\$ 1,767,476,175	\$ 1,918,689,646
Plan fiduciary net position as a percentage of the total pension liability	0.00%	0.00%	0.00%	0.00%	0.00%
	2021	2020	2019	2018	2017**
Total OPEB Liability					
Service cost	\$ 47,750,404	\$ 46,137,518	\$ 51,934,799	\$ 62,509,159	
Interest cost	46,327,263	58,545,774	64,454,390	55,906,221	
Difference between actual and expected experiences	330,104,596	(278,082,909)	(189,263,459)	(189,263,459)	
Changes of assumptions	376,030,581	19,280,409	(170,497,179)	(230,197,810)	
Member contributions	1,086,250	1,176,661	1,373,077	1,507,458	
Gross benefit payments	(35,838,065)	(39,694,688)	(39,728,410)	(40,938,499)	
Net change in total OPEB liability	765,461,029	(192,637,235)	(281,726,782)	(151,213,471)	
Total OPEB liability - beginning	1,293,112,158	1,485,749,393	1,767,476,175	1,918,689,646	
Total OPEB liability - ending	\$ 2,058,573,187	\$ 1,293,112,158	\$ 1,485,749,393	\$ 1,767,476,175	
Covered-employee payroll	\$ 399,139,180	\$ 396,988,771	\$ 392,345,942	\$ 360,334,849	
Total OPEB liability as a percentage of covered-employee payroll	515.75%	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, 2021

PUBLIC EMPLOYEES' RETIREMENT SYSTEM - PENSION

Benefit Changes

There were none.

Changes of Assumptions

The discount rate changed from 6.28% as of June 30, 2019 to 7.00% as of June 30, 2020.

TEACHERS PENSION AND ANNUITY FUND - PENSION

Benefit Changes

There were none.

Changes of Assumptions

The discount rate changed from 5.60% as of June 30, 2019 to 5.40% as of June 30, 2020.

BOARD OF EDUCATION EMPLOYEES' PENSION FUND OF ESSEX COUNTY-PENSION

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 3.50% as of June 30, 2019 to 2.21% as of June 30, 2020.

Required Supplementary Information
Part III

Budgetary Comparison Schedules

Newark Board of Education
General Fund

Budgetary Comparison Schedule
(Budgetary Basis)

Year ended June 30, 2021

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Revenues					
Local sources:					
Local tax levy	\$ 138,314,942		\$ 138,314,942	\$ 138,314,942	
Tuition	666,705		666,705	910,055	\$ 243,350
Miscellaneous	4,437,144		4,437,144	6,657,027	2,219,883
Total - local sources	143,418,791		143,418,791	145,882,024	2,463,233
State sources:					
Categorical special education aid	45,823,149		45,823,149	45,823,149	
Equalization aid	773,873,678	\$ (36,362,732)	737,510,946	737,510,946	
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	5,089,430	2,861,962
Additional nonpublic transportation aid				122,090	122,090
Securing our children's future bond act		1,933,389	1,933,389	330,421	(1,602,968)
On-behalf TPAF pension and disability insurance				80,099,072	80,099,072
On-behalf TPAF post retirement medical				25,101,801	25,101,801
On-behalf TPAF long-term disability				52,809	52,809
Reimbursed TPAF social security contributions				23,828,916	23,828,916
Total - state sources	867,920,185	(34,429,343)	833,490,842	963,954,524	130,463,682
Federal sources:					
Medical reimbursement	3,243,896		3,243,896	3,880,316	636,420
Medical reimbursement - FFCRA				392,201	392,201
Total - federal sources	3,243,896		3,243,896	4,272,517	1,028,621
Total revenues	1,014,582,872	(34,429,343)	980,153,529	1,114,109,065	133,955,536
Expenditures					
Current expense:					
Instruction:					
Regular programs:					
Salaries of teachers:					
Kindergarten	9,029,380	(345,500)	8,683,880	8,169,910	513,970
Grades 1-5	56,136,473	(2,314,431)	53,822,042	52,725,516	1,096,526
Grades 6-8	36,467,294	(526,743)	35,940,551	34,675,001	1,265,550
Grades 9-12	50,395,892	(555,427)	49,840,465	49,351,628	488,837
Instruction- home instruction:					
Salaries of teachers	97,382	(83,000)	14,382	14,060	322
Other purchased services	13,300		13,300		13,300
General supplies	4,000	(50)	3,950		3,950
Regular programs - undistributed instruction:					
Other salaries for instruction	3,571,954	94,799	3,666,753	3,531,324	135,429
Purchased professional-educational services	6,475,947	(72,115)	6,403,832	1,901,663	4,502,169
Purchased technical services	532,319	(177,169)	355,150	228,691	126,459
Other purchased services	2,281,412	(117,300)	2,164,112	2,090,346	73,766
General supplies	14,282,059	(986,325)	13,295,734	10,860,655	2,435,079
Textbooks	2,246,306	(511,335)	1,734,971	1,474,225	260,746
Other objects	2,237,409	(1,378,380)	859,029	105,623	753,406
Total regular programs	183,771,127	(6,972,976)	176,798,151	165,128,642	11,669,509
Special education:					
Cognitive mild:					
Salaries of teachers	803,775	(45,000)	758,775	746,146	12,629
Other salaries for instruction	24,408		24,408		24,408
General supplies	5,400		5,400	4,853	547
Total cognitive mild	833,583	(45,000)	788,583	750,999	37,584
Cognitive moderate:					
Salaries of teachers	218,546		218,546	216,978	1,568
Other salaries for instruction	5,850	(5,000)	850		850
General supplies	7,908		7,908	7,661	247
Other objects	2,500		2,500		2,500
Total cognitive moderate	234,804	(5,000)	229,804	224,639	5,165

Newark Board of Education
General Fund

Budgetary Comparison Schedule
(Budgetary Basis)

Year ended June 30, 2021

	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	\$ 8,969,027	\$ (176,484)	\$ 8,792,543	\$ 8,487,187	\$ 305,356
Other salaries for instruction	922,288	106,600	1,028,888	836,243	192,645
Purchased professional-educational services	18,800		18,800		18,800
General supplies	106,413	12,500	118,913	87,180	31,733
Other objects	4,800		4,800		4,800
Total learning and/or language disabilities	<u>10,021,328</u>	<u>(57,384)</u>	<u>9,963,944</u>	<u>9,410,610</u>	<u>553,334</u>
Auditory impairments:					
Salaries of teachers	896,065	27,000	923,065	918,881	4,184
Other salaries for instruction	519,044	(8,420)	510,624	477,532	33,092
Other purchased services	5,000		5,000		5,000
General supplies	20,000		20,000	11,916	8,084
Total auditory impairments	<u>1,440,109</u>	<u>18,580</u>	<u>1,458,689</u>	<u>1,408,329</u>	<u>50,360</u>
Behavioral disabilities:					
Salaries of teachers	1,469,027	113,000	1,582,027	1,572,865	9,162
Other salaries for instruction	736,992	28,999	765,991	652,985	113,006
Purchased professional-educational services	46,360		46,360	25,000	21,360
General supplies	56,820	(10,000)	46,820	45,217	1,603
Other objects	4,000		4,000		4,000
Total behavioral disabilities	<u>2,313,199</u>	<u>131,999</u>	<u>2,445,198</u>	<u>2,296,067</u>	<u>149,131</u>
Multiple disabilities:					
Salaries of teachers	3,729,958	(193,000)	3,536,958	3,380,469	156,489
Other salaries for instruction	1,014,947	98,000	1,112,947	1,018,604	94,343
Purchased professional-educational services	9,900		9,900		9,900
General supplies	52,716	1	52,717	38,280	14,437
Other objects	6,950		6,950		6,950
Total multiple disabilities	<u>4,814,471</u>	<u>(94,999)</u>	<u>4,719,472</u>	<u>4,437,353</u>	<u>282,119</u>
Resource room/center:					
Salaries of teachers	17,058,890	69,726	17,128,616	16,503,239	625,377
Other salaries for instruction	435,065	199,600	634,665	270,401	364,264
General supplies	164,018	(18,816)	145,202	100,828	44,374
Other objects	9,838		9,838	6,010	3,828
Total resource room/center	<u>17,667,811</u>	<u>250,510</u>	<u>17,918,321</u>	<u>16,880,478</u>	<u>1,037,843</u>
Autism:					
Salaries of teachers	6,883,562	116,110	6,999,672	6,886,198	113,474
Other salaries for instruction	2,154,420	(82,101)	2,072,319	1,852,259	220,060
Purchased professional-educational services	23,500		23,500		23,500
General supplies	94,226	(8,301)	85,925	61,523	24,402
Total autism	<u>9,155,708</u>	<u>25,708</u>	<u>9,181,416</u>	<u>8,799,980</u>	<u>381,436</u>
Preschool disabilities-full time:					
Salaries of teachers	2,028,142	26,173	2,054,315	1,887,946	166,369
Other salaries for instruction	959,811	14,854	974,665	818,082	156,583
General supplies	23,200		23,200	10,014	13,186
Total preschool disabilities - full time	<u>3,011,153</u>	<u>41,027</u>	<u>3,052,180</u>	<u>2,716,042</u>	<u>336,138</u>

Newark Board of Education
General Fund

Budgetary Comparison Schedule
(Budgetary Basis)

Year ended June 30, 2021

	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	\$ 754,189	\$ (385,000)	\$ 369,189	\$ 93,846	\$ 275,343
Total home instruction	754,189	(385,000)	369,189	93,846	275,343
Total special education	50,246,355	(119,559)	50,126,796	47,018,343	3,108,453
Bilingual education:					
Salaries of teachers	25,700,953	(667,058)	25,033,895	24,103,573	930,322
Other salaries for instruction	1,429,150	104,998	1,534,148	1,118,208	415,940
Purchased technical services	57,842		57,842	2,192	55,650
General supplies	479,999		479,999	97,356	382,643
Textbooks	1,000	1,060	2,060	2,060	
Other objects	93,084	(40,000)	53,084	2,380	50,704
Total bilingual education	27,762,028	(601,000)	27,161,028	25,325,769	1,835,259
School sponsored co-curricular activities:					
Salaries	2,389,822	(395,350)	1,994,472	1,419,044	575,428
Purchased professional-educational services	73,347	(30,000)	43,347		43,347
Supplies and materials	132,689		132,689	12,845	119,844
Other objects	783,165	(414,000)	369,165	167,106	202,059
Total school sponsored co-curricular activities	3,379,023	(839,350)	2,539,673	1,598,995	940,678
School sponsored athletic activities:					
Salaries	2,952,445	447,450	3,399,895	3,052,386	347,509
Purchased services	453,554	(88,000)	365,554	214,186	151,368
Supplies and materials	789,477	(30,079)	759,398	415,227	344,171
Other objects	241,404	(4,500)	236,904	197,081	39,823
Total school sponsored athletic activities	4,436,880	324,871	4,761,751	3,878,880	882,871
Before / after school programs - instruction:					
Salaries	2,606,010	(872,034)	1,733,976	1,568,988	164,988
Other salaries for instruction	204,510	168,808	373,318	352,953	20,365
Purchased professional and technical services	280,120		280,120	179,735	100,385
Other objects	10,000		10,000	2,387	7,613
Total before / after school programs - instruction	3,100,640	(703,226)	2,397,414	2,104,063	293,351
Before / after school programs - support services:					
Salaries	260,744	22,457	283,201	161,070	122,131
Purchased services	98,269		98,269	15,472	82,797
Supplies and materials	201,882	(102,505)	99,377	86,390	12,987
Total before / after school programs - support services	560,895	(80,048)	480,847	262,932	217,915
Alternative education programs - instruction:					
Purchased professional and technical services	22,039	(2,000)	20,039		20,039
General supplies	6,000		6,000	5,686	314
Total alternative education programs - instruction	28,039	(2,000)	26,039	5,686	20,353
Alternative education programs - support services:					
Salaries of teachers	68,000	(13,747)	54,253		54,253
Total alternative education programs - support services	68,000	(13,747)	54,253	-	54,253
Other supplemental / at-risk programs - instruction:					
Salaries of reading specialists	212,639	2,999	215,638	215,581	57
Purchased professional and technical services	555,276	(20,881)	534,395	191,526	342,869
Total other supplemental / at-risk programs - instruction	767,915	(17,882)	750,033	407,107	342,926

Newark Board of Education
General Fund

Budgetary Comparison Schedule
(Budgetary Basis)

Year ended June 30, 2021

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Current expense (continued):					
Total instruction	\$ 274,120,902	\$ (9,024,917)	\$ 265,095,985	\$ 245,730,417	\$ 19,365,568
Undistributed expenditures:					
Instruction:					
Tuition to other school districts in the state-regular	538,016	(200,000)	338,016	257,243	80,773
Tuition to other school districts in the state-special	2,158,643	55,000	2,213,643	1,948,147	265,496
Tuition to county vocational - regular	8,979,557	(45,450)	8,934,107	8,886,597	47,510
Tuition to county vocational - special	1,437,556		1,437,556	1,326,666	110,890
Tuition to county spec. svcs. & rds	8,912,903	818,060	9,730,963	9,664,141	66,822
Tuition to private school - hand in state	25,074,396	(1,547,646)	23,526,750	22,640,522	886,228
Tuition to private school - hand out state	401,379	(202,578)	198,801	187,623	11,178
Tuition to state facilities	2,071,341		2,071,341	2,071,341	
Tuition - other	827,335	227,613	1,054,948	982,787	72,161
Total undistributed expenditures - instruction	50,401,126	(895,001)	49,506,125	47,965,067	1,541,058
Attendance and social work services:					
Salaries	9,508,491	86,280	9,594,771	9,457,719	137,052
Salaries of family liaisons/comm parent inv. specialist	2,028,006	6,624	2,034,630	1,865,681	168,949
Purchased professional and technical services	5,900		5,900		5,900
Other purchased services	40,717	12,000	52,717	34,160	18,557
Supplies and material	47,695	(254)	47,441	14,317	33,124
Other objects	52,665	(16,703)	35,962	11,822	24,140
Total attendance and social work services	11,683,474	87,947	11,771,421	11,383,699	387,722
Health services:					
Salaries	8,705,334	21,606	8,726,940	8,480,334	246,606
Other salaries	1,079,631	(105,250)	974,381	904,814	69,567
Purchased professional and technical services	171,996		171,996	4,030	167,966
Other purchased services	2,300	(2,300)			
Supplies and materials	446,360	(187,834)	258,526	107,899	150,627
Other objects	16,645	10,000	26,645	13,124	13,521
Total health services	10,422,266	(263,778)	10,158,488	9,510,201	648,287
Other support services - student OT, PT, speech and related services:					
Salaries	4,189,317	(139,482)	4,049,835	3,995,593	54,242
Purchased professional educational services	7,402,744	(1,391,006)	6,011,738	4,956,561	1,055,177
Total other support services - student related services	11,592,061	(1,530,488)	10,061,573	8,952,154	1,109,419
Other support services - students - extra services:					
Salaries	11,744,634	(110,823)	11,633,811	8,926,639	2,707,172
Total other support services - student OT, PT, speech and related services	11,744,634	(110,823)	11,633,811	8,926,639	2,707,172
Other support services - guidance:					
Salaries of other prof. staff	9,018,851	214,615	9,233,466	8,423,446	810,020
Salaries secretary/clerical assts.	317,887	142,476	460,363	396,336	64,027
Other salaries	1,181,548	(70,227)	1,111,321	889,524	221,797
Purchased professional educational services	283,009	(23,427)	259,582	3,099	256,483
Other purchased professional and technical services	196,490	(33,060)	163,430	2,488	160,942
Other purchased services	38,366	(32,500)	5,866		5,866
Supplies and materials	88,265	121,853	210,118	69,583	140,535
Other objects	141,969	(113,470)	28,499	3,664	24,835
Total other support services - guidance	11,266,385	206,260	11,472,645	9,788,140	1,684,505

Newark Board of Education
General Fund

Budgetary Comparison Schedule
(Budgetary Basis)

Year ended June 30, 2021

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Current expense (continued):					
Undistributed expenditures (continued)					
Other support services - students special (child study teams):					
Salaries of other prof. staff	\$ 16,335,318	\$ (27,911)	\$ 16,307,407	\$ 15,627,974	\$ 679,433
Salaries secretary/clerical assts.		109,898	109,898	107,260	2,638
Other salaries	454,323	(110,663)	343,660	324,022	19,638
Other purchased professional and technical services	472,693	(216,625)	256,068	6,688	249,380
Misc. purchased services	20,431	(16,145)	4,286	200	4,086
Supplies and materials	132,190	(93,860)	38,330	27,843	10,487
Other objects	51,113	4,000	55,113	19,373	35,740
Total other support services - students special (child study teams)	17,466,068	(351,306)	17,114,762	16,113,360	1,001,402
Improvement of instruction services/instructional staff:					
Salaries of supervisors of instruction	7,131,316	(159,399)	6,971,917	6,574,844	397,073
Salaries of other professional staff	9,616,331	111,440	9,727,771	9,391,858	335,913
Salaries of secretarial and clerical assistants	4,498,052	201,230	4,699,282	4,133,636	565,646
Other salaries	4,194,426	(668,461)	3,525,965	3,141,366	384,599
Salaries of facilitators, math & literacy coaches	7,498,724	236,275	7,734,999	7,531,029	203,970
Purchased professional educational services	2,810,482	(935,857)	1,874,625	922,702	951,923
Other purchased professional and technical services	87,850	(11,136)	76,714	45,765	30,949
Other purchased services	188,043	(82,211)	105,832	35,831	70,001
Supplies and materials	331,327	(113,826)	217,501	75,512	141,989
Other objects	280,738	(14,766)	265,972	39,178	226,794
Total improvement of instruction services/instructional staff	36,637,289	(1,436,711)	35,200,578	31,891,721	3,308,857
Educational media services/school library:					
Salaries	2,142,444	27,907	2,170,351	1,955,736	214,615
Purchased prof. and tech. services	36,861		36,861	33,310	3,551
Other purchased services	1,100		1,100		1,100
Supplies and materials	642,913	(496,349)	146,564	53,806	92,758
Other objects	5,500		5,500	2,819	2,681
Total educational media services/school library	2,828,818	(468,442)	2,360,376	2,045,671	314,705
Instructional staff training services:					
Purchased professional educational services	493,356	55,903	549,259	196,833	352,426
Other purchased services	291,612	(29,000)	262,612	56,662	205,950
Supplies and materials	28,395		28,395	3,829	24,566
Other objects	19,356	(1,000)	18,356		18,356
Total instructional staff training services	832,719	25,903	858,622	257,324	601,298
Support services - general administration:					
Salaries	1,683,464	(186,349)	1,497,115	1,482,084	15,031
Salaries of attorneys	764,837	71,000	835,837	835,663	174
Other salaries	779,937	(41,988)	737,949	688,206	49,743
Legal services	2,414,041		2,414,041	1,016,810	1,397,231
Expenditure & internal control audit fees	206,250		206,250	22,125	184,125
Other purchased prof. services	290,875		290,875	182,475	108,400
Purchased tech. services	284,637	47,827	332,464	203,583	128,881
Communications/telephone	5,317,883	(1,282,862)	4,035,021	3,167,912	867,109
Miscellaneous purchased services	227,858	(147,200)	80,658	35,121	45,537
General supplies	103,408	(25,697)	77,711	40,464	37,247
Judgments against the school district	2,000,000	(468,000)	1,532,000	456,297	1,075,703
Miscellaneous expenditures	470,554	(187,455)	283,099	127,529	155,570
Total support services - general administration	14,543,744	(2,220,724)	12,323,020	8,258,269	4,064,751
Support services -school administration:					
Salaries of principals/asst. principals	17,537,339	905,094	18,442,433	18,325,117	117,316
Salaries secretary/clerical assts.	4,204,859	842,144	5,047,003	4,966,531	80,472
Other salaries	108,282	40,151	148,433	88,354	60,079
Other purchased services	1,244,129	(220,449)	1,023,680	705,319	318,361
Supplies and materials	430,689	(15,960)	414,729	183,709	231,020
Other objects	349,078	(5,831)	343,247	106,776	236,471
Total support services - school administration	23,874,376	1,545,149	25,419,525	24,375,806	1,043,719

Newark Board of Education
General Fund

Budgetary Comparison Schedule
(Budgetary Basis)

Year ended June 30, 2021

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Current expense (continued):					
Undistributed expenditures (continued)					
Central services:					
Salaries	\$ 9,037,265	\$ (632,343)	\$ 8,404,922	\$ 7,587,822	\$ 817,100
Purchased professional services	1,716,132	4,000	1,720,132	894,260	825,872
Purchased technical services	952,694	158,800	1,111,494	875,098	236,396
Misc purchased services	356,856	(77,921)	278,935	143,619	135,316
Supplies and materials	274,955	10,270	285,225	177,835	107,390
Miscellaneous expenditures	111,300	13,417	124,717	72,456	52,261
Total central services	12,449,202	(523,777)	11,925,425	9,751,090	2,174,335
Admin info technology:					
Salaries	2,495,867	86,453	2,582,320	2,230,981	351,339
Purchased professional services	1,408,976	(190,675)	1,218,301	1,123,754	94,547
Purchased technical services	4,390,062	(122,567)	4,267,495	3,527,143	740,352
Other purchased services	60,000	(60,000)			
Supplies and materials	2,197,332	673,895	2,871,227	2,260,947	610,280
Other objects	27,428	(24,228)	3,200	2,984	216
Total admin info technology	10,579,665	362,878	10,942,543	9,145,809	1,796,734
Required maintenance for school facilities:					
Salaries	14,035,292	13,184,995	27,220,287	27,210,775	9,512
Cleaning, repair and maintenance services	11,521,435	(6,473,301)	5,048,134	3,989,504	1,058,630
General supplies	2,082,337	3,737,675	5,820,012	5,482,456	337,556
Other objects		30,000	30,000	14,434	15,566
Total required maintenance for school facilities	27,639,064	10,479,369	38,118,433	36,697,169	1,421,264
Custodial services:					
Salaries	23,168,912	(1,992,714)	21,176,198	21,137,810	38,388
Purchased professional and technical services	1,589,686	2,569,785	4,159,471	2,825,799	1,333,672
Cleaning, repair and maintenance services	7,428,116	3,107,081	10,535,197	9,750,920	784,277
Rental of land bldgs. - non-lease purchase	9,140,645	258,887	9,399,532	8,328,061	1,071,471
Other purchased property services	1,150,285	274,000	1,424,285	1,424,285	
Insurance	2,882,188	(10,000)	2,872,188	2,659,330	212,858
Misc. purchased services	108,571	(55,700)	52,871	30,578	22,293
General supplies	2,106,461	3,612	2,110,073	1,690,905	419,168
Energy (electricity)	11,225,598	(1,050,000)	10,175,598	9,684,119	491,479
Energy (oil)	258,175	(100,000)	158,175	80,851	77,324
Energy (gasoline)		100,000	100,000	59,180	40,820
Other objects	189,220	(99,000)	90,220	40,483	49,737
Total custodial services	59,247,857	3,005,951	62,253,808	57,712,321	4,541,487
Security:					
Salaries	13,849,482	(442,337)	13,407,145	12,688,795	718,350
Purchased professional and technical services	38,163	(4,771)	33,392	30,194	3,198
Cleaning, repair and maintenance services	5,750	(2,748)	3,002	2,545	457
General supplies	81,534	2,849	84,383	42,999	41,384
Other objects		1,000	1,000	848	152
Total security	13,974,929	(446,007)	13,528,922	12,765,381	763,541
Student transportation services:					
Salaries for pupil trans. - (other than between home/school)	1,809,189	(180,598)	1,628,591	1,401,110	227,481
Salaries for pupil trans. - (between home & school-nonpublic)	150,000	50,000	200,000	195,241	4,759
Management fee- ESC & CTSA trans. program	609,954	(300,000)	309,954	70,334	239,620
Other purchased professional and technical services	100,000		100,000	51,041	48,959
Cleaning, repair and maintenance services	183,436	(60,000)	123,436	50,204	73,232
Rental payments-school buses	107,852	150,000	257,852	250,000	7,852
Contracted services (between home and sch.) - vendor	3,640,446	(2,831,600)	808,846	631,135	177,711
Contracted services (other than home to sch.) - vendor	2,729,778	(1,267,082)	1,462,696	1,75,237	1,287,459
Contracted services (special ed.) - vendor	20,480,741	(6,552,166)	13,928,575	11,643,662	2,284,913
Contracted services (regular) - esc	1,042,587	(599,961)	442,626		442,626
Contracted services (special ed.) - esc	9,279,029	(6,198,000)	3,081,029	2,211,194	869,835
Contracted services - aid in lieu of payments - nonpublic	327,584	81,600	409,184	86,836	322,348
Contracted services - aid in lieu of payments - charter	450,000		450,000	317,585	132,415
Miscellaneous purchased services	13,672	(12,500)	1,172		1,172
Supplies and materials	60,261	109,748	170,009	89,348	80,661
Other objects	11,738		11,738	2,508	9,230
Total student transportation services	40,996,267	(17,610,559)	23,385,708	17,175,435	6,210,273

Newark Board of Education
General Fund

Budgetary Comparison Schedule
(Budgetary Basis)

Year ended June 30, 2021

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Current expense (continued):					
Undistributed expenditures (continued)					
Unallocated benefits - employee benefits:					
Social security contributions	\$ 10,473,111	\$ (750,000)	\$ 9,723,111	\$ 9,487,722	\$ 235,389
T.P.A.F. Contributions - ERIP (Early Retirement Incentive Program)	3,643,829	856,171	4,500,000	4,426,547	73,453
Other retirement contributions-regular	4,194,100		4,194,100	4,027,614	166,486
Other retirement contributions-deferred	589,428	10,309	599,737	599,736	1
Unemployment compensation	2,000,000		2,000,000		2,000,000
Worker's compensation	9,091,246	(2,700,000)	6,391,246	6,295,382	95,864
Health benefits	92,242,543	7,965,485	100,208,028	96,680,510	3,527,518
Tuition reimbursement	368,500	(268,058)	100,442		100,442
Other employment benefits	14,421,794	6,797,024	21,218,818	21,164,312	54,506
Total unallocated benefits	137,024,551	11,910,931	148,935,482	142,681,823	6,253,659
On-behalf payments:					
On-behalf TPAF pension and annuity fund				80,099,072	(80,099,072)
On-behalf TPAF post retirement medical				25,101,801	(25,101,801)
On-behalf TPAF long-term disability				52,809	(52,809)
Reimbursed TPAF social security contributions				23,828,916	(23,828,916)
Total on-behalf payments				129,082,598	(129,082,598)
Total undistributed expenditures	505,204,495	1,766,772	506,971,267	594,479,677	(87,508,410)
Total current expense	779,325,397	(7,258,145)	772,067,252	840,210,094	(68,142,842)
Capital outlay					
Equipment:					
Regular programs - instruction:					
Kindergarten	5,000		5,000	3,510	1,490
Grades 1-5	36,000	(4,995)	31,005	16,280	14,725
Grades 6-8	52,000	4,816	56,816	56,816	
Grades 9-12	20,000	63,396	83,396	45,307	38,089
Special Education - instruction:					
Behavioral Disabilities	14,000		14,000	6,999	7,001
Multiple Disabilities	5,000	(2,200)	2,800		2,800
Undistributed expenditures:					
Non-Instructional	308,750	115,242	423,992	229,283	194,709
Health Services	71,550	23,331	94,881	23,331	71,550
Support services school administration	68,500	20,125	88,625	66,341	22,284
Central services	15,000		15,000		15,000
Admin info tech	524,122	621,315	1,145,437	656,949	488,488
Required maintenance for school facilities	5,858	1,274,000	1,279,858	628,959	650,899
Custodial services	38,895	145,563	184,458	183,126	1,332
Student transportation services	150,000	(150,000)			
Total equipment	1,314,675	2,110,593	3,425,268	1,916,901	1,508,367
Facilities acquisition and construction services:					
Other purchased services	19,183		19,183		19,183
Construction services	2,546,465	6,783,778	9,330,243	4,619,383	4,710,860
Total facilities acquisition and construction services	2,565,648	6,783,778	9,349,426	4,619,383	4,730,043
Total capital outlay	3,880,323	8,894,371	12,774,694	6,536,284	6,238,410
Special schools:					
Summer school - instruction:					
Other salaries for instruction	1,140,683	(9,000)	1,131,683	1,039,485	92,198
Purchased professional educational services	1,007,603	(548,500)	459,103	278,802	180,301
General supplies	152,957	(76,454)	76,503	2,870	73,633
Total summer school - instruction	2,301,243	(633,954)	1,667,289	1,321,157	346,132
Summer school - support services:					
Salaries	548,784	(21,000)	527,784	294,650	233,134
Other purchased services	12,500		12,500		12,500
Total summer school - support services	561,284	(21,000)	540,284	294,650	245,634
Total summer school	2,862,527	(654,954)	2,207,573	1,615,807	591,766
Accredited evening/adult/post grad - instruction:					
Stipends	375,000	(1,000)	374,000	344,888	29,112
General supplies	22,970		22,970	540	22,430
Total accredited evening/adult/post grad - instruction	397,970	(1,000)	396,970	345,428	51,542

Newark Board of Education
General Fund

Budgetary Comparison Schedule
(Budgetary Basis)

Year ended June 30, 2021

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Accredited evening/adult/post grad. - support:					
Salaries	\$ 271,914	\$ 1,000	\$ 272,914	\$ 272,760	\$ 154
Other objects	2,500		2,500		2,500
Total accredited evening/adult/post grad. -support	274,414	1,000	275,414	272,760	2,654
Total accredited evening/adult/post grad.	672,384	-	672,384	618,188	54,196
Total special schools	3,534,911	(654,954)	2,879,957	2,233,995	645,962
Transfer of funds to charter schools	285,303,338	(15,924,652)	269,378,686	269,122,786	255,900
Total expenditures	1,072,043,969	(14,943,380)	1,057,100,589	1,118,103,159	(61,002,570)
(Deficiency) excess of revenues (under) over expenditures	(57,461,097)	(19,485,963)	(76,947,060)	(3,994,094)	72,952,966
Other financing sources (uses):					
Transfer in - contribution to school based budgets - GF	361,393,748	(559,743)	360,834,005	344,971,424	(15,862,581)
Transfer in - contribution to school based budgets - GF - 2020/21 encumbrances				1,021,185	1,021,185
Transfer in - contribution to school based budgets - SRF	14,714,057	184,592	14,898,649	14,228,805	(669,844)
Transfers in - capital projects fund				1,506	1,506
Transfers in - after school program fund				80,234	80,234
Transfers out - Preschool Education Aid Inclusion	(2,981,117)		(2,981,117)	(2,981,117)	
Transfers out - food service	(500,000)	(5,942,000)	(6,442,000)	(5,500,000)	942,000
Transfer out - contribution to school based budgets	(361,393,748)	559,743	(360,834,005)	(344,971,424)	15,862,581
Transfer out - contribution to school based budgets - 2020/21 encumbrances				(1,021,185)	(1,021,185)
Total other financing sources (uses)	11,232,940	(5,757,408)	5,475,532	5,829,428	353,896
Net change in fund balance	(46,228,157)	(25,243,371)	(71,471,528)	1,835,334	73,306,862
Fund balances, July 1, (retroactively adjusted - see Note 24)	103,845,845		103,845,845	103,845,845	
Fund balances, June 30	\$ 57,617,688	\$ (25,243,371)	\$ 32,374,317	\$ 105,681,179	\$ 73,306,862
Recapitulation of fund balance:					
Restricted fund balance:					
Excess surplus - current year				\$ 27,622,247	
Excess surplus - prior year - designated for subsequent years expenditures				2,305,352	
Capital reserve				6,919,941	
Unemployment compensation				7,478,969	
Assigned to:					
Year end encumbrances				19,259,703	
Unassigned fund balance				42,094,967	
Total				105,681,179	
Reconciliation to governmental funds statements GAAP:					
Last state aid payments not recognized on GAAP Basis				(82,582,113)	
Fund balance per governmental fund (GAAP) (B-2)				\$ 23,099,066	

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, 2021

	Original Budget			Budget Transfers			Final Budget			Actual		
	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund
Revenues												
Local sources:												
Local tax levy	\$ 138,314,942		\$ 138,314,942				\$ 138,314,942		\$ 138,314,942	\$ 138,314,942		\$ 138,314,942
Tuition	666,705		666,705				666,705		666,705	910,055		910,055
Miscellaneous	4,437,144		4,437,144				4,437,144		4,437,144	6,657,027		6,657,027
Total - local sources	<u>143,418,791</u>		<u>143,418,791</u>				<u>143,418,791</u>		<u>143,418,791</u>	<u>145,882,024</u>		<u>145,882,024</u>
State sources:												
Categorical special education aid	45,823,149		45,823,149				45,823,149		45,823,149	45,823,149		45,823,149
Equalization aid	773,873,678		773,873,678	\$ (36,362,732)		\$ (36,362,732)	737,510,946		737,510,946	737,510,946		737,510,946
Categorical security aid	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
Categorical transportation aid	8,523,133		8,523,133				8,523,133		8,523,133	8,523,133		8,523,133
Extraordinary aid	2,227,468		2,227,468				2,227,468		2,227,468	5,089,430		5,089,430
Additional nonpublic transportation aid										122,090		122,090
Securing our children's future bond act				1,933,389		1,933,389	1,933,389		1,933,389	330,421		330,421
On-behalf TPAF pension and annuity fund										80,099,072		80,099,072
On-behalf TPAF post retirement medical										25,101,801		25,101,801
On-behalf TPAF long-term disability insurance										52,809		52,809
Reimbursed TPAF social security contributions										23,828,916		23,828,916
Total - state sources	<u>867,920,185</u>		<u>867,920,185</u>	<u>(34,429,343)</u>		<u>(34,429,343)</u>	<u>833,490,842</u>		<u>833,490,842</u>	<u>963,954,524</u>		<u>963,954,524</u>
Federal sources:												
Medical reimbursement	3,243,896		3,243,896				3,243,896		3,243,896	3,880,316		3,880,316
Medical reimbursement - FFCRA										392,201		392,201
Total - federal sources	<u>3,243,896</u>		<u>3,243,896</u>				<u>3,243,896</u>		<u>3,243,896</u>	<u>4,272,517</u>		<u>4,272,517</u>
Total revenues	<u>1,014,582,872</u>		<u>1,014,582,872</u>	<u>(34,429,343)</u>		<u>(34,429,343)</u>	<u>980,153,529</u>		<u>980,153,529</u>	<u>1,114,109,065</u>		<u>1,114,109,065</u>
Expenditures												
Current expense:												
Instruction:												
Regular programs:												
Salaries of teachers:												
Kindergarten	1,102,977	\$ 7,926,403	9,029,380	(742,000)	\$ 396,500	(345,500)	360,977	\$ 8,322,903	8,683,880	332,553	\$ 7,837,357	8,169,910
Grades 1-5	2,461,132	53,675,341	56,136,473	(1,761,185)	(553,246)	(2,314,431)	699,947	53,122,095	53,822,042	687,776	52,037,740	52,725,516
Grades 6-8	708,059	35,759,235	36,467,294	(420,500)	(106,243)	(526,743)	287,559	35,652,992	35,940,551	286,897	34,388,104	34,675,001
Grades 9-12	1,249,855	49,146,037	50,395,892	(474,775)	(80,652)	(555,427)	775,080	49,065,385	49,840,465	771,265	48,380,363	49,351,628
Instruction- home instruction:												
Salaries of teachers	97,382		97,382	(83,000)		(83,000)	14,382		14,382	14,060		14,060
Other purchased services	13,300		13,300				13,300		13,300			
General supplies	4,000		4,000	(50)		(50)	3,950		3,950			

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, 2021

	Original Budget			Budget Transfers			Final Budget			Actual		
	Operating Fund	Blended Resource	Total General Fund	Operating Fund	Blended Resource	Total General Fund	Operating Fund	Blended Resource	Total General Fund	Operating Fund	Blended Resource	Total General Fund
	11-13	Fund 15	Fund	11-13	Fund 15	Fund	11-13	Fund 15	Fund	11-13	Fund 15	Fund
Current expense (continued):												
Instruction (continued):												
Regular programs - undistributed instruction:												
Other salaries for instruction	\$ 114,866	\$ 3,457,088	\$ 3,571,954	\$ 110,200	\$ (15,401)	\$ 94,799	\$ 225,066	\$ 3,441,687	\$ 3,666,753	\$ 224,216	\$ 3,307,108	\$ 3,531,324
Purchased professional-educational services	6,475,947		6,475,947	(77,245)	5,130	(72,115)	6,398,702	5,130	6,403,832	1,899,413	2,250	1,901,663
Purchased technical services	519,533	12,786	532,319	(225,613)	48,444	(177,169)	293,920	61,230	355,150	227,710	981	228,691
Other purchased services	2,268,665	12,747	2,281,412	(107,000)	(10,300)	(117,300)	2,161,665	2,447	2,164,112	2,090,033	313	2,090,346
General supplies	9,845,895	4,436,164	14,282,059	(933,409)	(52,916)	(986,325)	8,912,486	4,383,248	13,295,734	7,549,477	3,311,178	10,860,655
Textbooks	2,042,203	204,103	2,246,306	(519,667)	8,332	(511,335)	1,522,536	212,435	1,734,971	1,425,615	48,610	1,474,225
Other objects	1,461,649	775,760	2,237,409	(1,309,000)	(69,380)	(1,378,380)	152,649	706,380	859,029	7,651	97,972	105,623
Total regular programs	28,365,463	155,405,664	183,771,127	(6,543,244)	(429,732)	(6,972,976)	21,822,219	154,975,932	176,798,151	15,516,666	149,611,976	165,128,642
Special education:												
Cognitive mild:												
Salaries of teachers		803,775	803,775		(45,000)	(45,000)		758,775	758,775		746,146	746,146
Other salaries for instruction		24,408	24,408					24,408	24,408			
General supplies		5,400	5,400					5,400	5,400		4,853	4,853
Total cognitive mild	-	833,583	833,583	-	(45,000)	(45,000)	-	788,583	788,583	-	750,999	750,999
Cognitive moderate:												
Salaries of teachers		218,546	218,546					218,546	218,546		216,978	216,978
Other salaries for instruction		5,850	5,850		(5,000)	(5,000)		850	850			
General supplies		7,908	7,908					7,908	7,908		7,661	7,661
Other objects		2,500	2,500					2,500	2,500			
Total cognitive moderate	-	234,804	234,804	-	(5,000)	(5,000)	-	229,804	229,804	-	224,639	224,639
Learning and/or language disabilities:												
Salaries of teachers		8,969,027	8,969,027		(176,484)	(176,484)		8,792,543	8,792,543		8,487,187	8,487,187
Other salaries for instruction		922,288	922,288		106,600	106,600		1,028,888	1,028,888		836,243	836,243
Purchased professional - educational services		18,800	18,800					18,800	18,800			
General supplies		106,413	106,413	12,500		12,500	12,500	106,413	118,913	12,466	74,714	87,180
Other objects		4,800	4,800					4,800	4,800			
Total learning and/or language disabilities	-	10,021,328	10,021,328	12,500	(69,884)	(57,384)	12,500	9,951,444	9,963,944	12,466	9,398,144	9,410,610
Auditory impairments:												
Salaries of teachers		896,065	896,065		27,000	27,000		923,065	923,065		918,881	918,881
Other salaries for instruction		519,044	519,044	480	(8,900)	(8,420)	480	510,144	510,624		477,532	477,532
Other purchased services		5,000	5,000					5,000	5,000			
General supplies		20,000	20,000					20,000	20,000		11,916	11,916
Total auditory impairments	-	1,440,109	1,440,109	480	18,100	18,580	480	1,458,209	1,458,689	-	1,408,329	1,408,329
Behavioral disabilities:												
Salaries of teachers		1,469,027	1,469,027		113,000	113,000		1,582,027	1,582,027		1,572,865	1,572,865
Other salaries for instruction		736,992	736,992		28,999	28,999		765,991	765,991		652,985	652,985
Purchased professional-educational services		46,360	46,360					46,360	46,360		25,000	25,000
General supplies		56,820	56,820	(10,000)		(10,000)		46,820	46,820		45,217	45,217
Other objects		4,000	4,000					4,000	4,000			
Total behavioral disabilities	-	2,313,199	2,313,199	-	131,999	131,999	-	2,445,198	2,445,198	-	2,296,067	2,296,067

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, 2021

	Original Budget			Budget Transfers			Final Budget			Actual		
	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund
Current expense (continued):												
Instruction (continued):												
Special education (continued):												
Multiple disabilities:												
Salaries of teachers	\$ 56,074	\$ 3,673,884	\$ 3,729,958	\$ 1,000	\$ (194,000)	\$ (193,000)	\$ 57,074	\$ 3,479,884	\$ 3,536,958	\$ 56,900	\$ 3,323,569	\$ 3,380,469
Other salaries for instruction		1,014,947	1,014,947		98,000	98,000		1,112,947	1,112,947		1,018,604	1,018,604
Purchased professional-educational services		9,900	9,900					9,900	9,900			
General supplies		52,716	52,716		1	1		52,717	52,717		38,280	38,280
Other objects		6,950	6,950					6,950	6,950			
Total multiple disabilities	56,074	4,758,397	4,814,471	1,000	(95,999)	(94,999)	57,074	4,662,398	4,719,472	56,900	4,380,453	4,437,353
Resource room/center:												
Salaries of teachers	457,972	16,600,918	17,058,890	(16,799)	86,525	69,726	441,173	16,687,443	17,128,616	418,023	16,085,216	16,503,239
Other salaries for instruction	3,900	431,165	435,065		199,600	199,600	3,900	630,765	634,665	700	269,701	270,401
General supplies	2,400	161,618	164,018		(18,816)	(18,816)	2,400	142,802	145,202	1,200	99,628	100,828
Other objects		9,838	9,838					9,838	9,838		6,010	6,010
Total resource room/center	464,272	17,203,539	17,667,811	(16,799)	267,309	250,510	447,473	17,470,848	17,918,321	419,923	16,460,555	16,880,478
Autism:												
Salaries of teachers		6,883,562	6,883,562		116,110	116,110		6,999,672	6,999,672		6,886,198	6,886,198
Other salaries for instruction	31,165	2,123,255	2,154,420		(82,101)	(82,101)	31,165	2,041,154	2,072,319	28,739	1,823,520	1,852,259
Purchased professional-educational services		23,500	23,500					23,500	23,500			
General supplies		94,226	94,226		(8,301)	(8,301)		85,925	85,925		61,523	61,523
Total autism	31,165	9,124,543	9,155,708	-	25,708	25,708	31,165	9,150,251	9,181,416	28,739	8,771,241	8,799,980
Preschool disabilities-full time:												
Salaries of teachers	2,028,142		2,028,142	26,173		26,173	2,054,315		2,054,315	1,887,946		1,887,946
Other salaries for instruction	959,811		959,811	14,854		14,854	974,665		974,665	818,082		818,082
General supplies	23,200		23,200				23,200		23,200	10,014		10,014
Total preschool disabilities - full time	3,011,153	-	3,011,153	41,027	-	41,027	3,052,180	-	3,052,180	2,716,042	-	2,716,042
Home instruction:												
Purchased professional-educational services	754,189		754,189	(385,000)		(385,000)	369,189		369,189	93,846		93,846
Total home instruction	754,189	-	754,189	(385,000)	-	(385,000)	369,189	-	369,189	93,846	-	93,846
Total special education	4,316,853	45,929,502	50,246,355	(346,792)	227,233	(119,559)	3,970,061	46,156,735	50,126,796	3,327,916	43,690,427	47,018,343
Bilingual education:												
Salaries of teachers		25,700,953	25,700,953		(667,058)	(667,058)		25,033,895	25,033,895		24,103,573	24,103,573
Other salaries for instruction		1,429,150	1,429,150	15,000	89,998	104,998	15,000	1,519,148	1,534,148	5,745	1,112,463	1,118,208
Other purchased services	57,842		57,842				57,842		57,842	2,192		2,192
General supplies	313,630	166,369	479,999				313,630	166,369	479,999		97,356	97,356
Textbooks		1,000	1,000		1,060	1,060		2,060	2,060		2,060	2,060
Other objects	79,800	13,284	93,084	(40,000)		(40,000)	39,800	13,284	53,084	2,380		2,380
Total bilingual education	451,272	27,310,756	27,762,028	(25,000)	(576,000)	(601,000)	426,272	26,734,756	27,161,028	10,317	25,315,452	25,325,769

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, 2021

	Original Budget			Budget Transfers			Final Budget			Actual		
	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund
Current expense (continued):												
Instruction (continued):												
School sponsored co-curricular activities:												
Salaries	\$ 280,006	\$ 2,109,816	\$ 2,389,822	\$ (30,850)	\$ (364,500)	\$ (395,350)	\$ 249,156	\$ 1,745,316	\$ 1,994,472	\$ 47,222	\$ 1,371,822	\$ 1,419,044
Purchased professional-educational services		73,347	73,347		(30,000)	(30,000)		43,347	43,347			
Supplies and materials		132,689	132,689					132,689	132,689		12,845	12,845
Other objects	740,251	42,914	783,165	(410,000)	(4,000)	(414,000)	330,251	38,914	369,165	162,106	5,000	167,106
Total school sponsored co-curricular activities	1,020,257	2,358,766	3,379,023	(440,850)	(398,500)	(839,350)	579,407	1,960,266	2,539,673	209,328	1,389,667	1,598,995
School sponsored athletic activities:												
Salaries	134,900	2,817,545	2,952,445	14,450	433,000	447,450	149,350	3,250,545	3,399,895	102,758	2,949,628	3,052,386
Purchased services	453,554		453,554	(88,000)		(88,000)	365,554		365,554	214,186		214,186
Supplies and materials	75,284	714,193	789,477	(9,579)	(20,500)	(30,079)	65,705	693,693	759,398	37,546	377,681	415,227
Other objects	7,268	234,136	241,404		(4,500)	(4,500)	7,268	229,636	236,904	1,181	195,900	197,081
Total school sponsored athletic activities	671,006	3,765,874	4,436,880	(83,129)	408,000	324,871	587,877	4,173,874	4,761,751	355,671	3,523,209	3,878,880
Before / after school programs - instruction:												
Salaries of teachers	718,934	1,887,076	2,606,010	613,790	(1,485,824)	(872,034)	1,332,724	401,252	1,733,976	1,183,991	384,997	1,568,988
Other salaries for instruction	13,002	191,508	204,510	349,200	(180,392)	168,808	362,202	11,116	373,318	346,661	6,292	352,953
Purchased professional and technical services	280,120		280,120				280,120		280,120	179,735		179,735
Other objects	10,000		10,000				10,000		10,000	2,387		2,387
Total before / after school programs - instruction	1,022,056	2,078,584	3,100,640	962,990	(1,666,216)	(703,226)	1,985,046	412,368	2,397,414	1,712,774	391,289	2,104,063
Before / after school programs - support services:												
Salaries	260,744		260,744	22,457		22,457	283,201		283,201	161,070		161,070
Purchased services	98,269		98,269				98,269		98,269	15,472		15,472
Supplies and materials	201,882		201,882	(102,505)		(102,505)	99,377		99,377	86,390		86,390
Total before / after school programs - support services	560,895	-	560,895	(80,048)	-	(80,048)	480,847	-	480,847	262,932	-	262,932
Alternative education programs - instruction:												
Purchased professional and technical services	376	21,663	22,039		(2,000)	(2,000)	376	19,663	20,039			
General supplies		6,000	6,000					6,000	6,000		5,686	5,686
Total alternative education programs - instruction	376	27,663	28,039	-	(2,000)	(2,000)	376	25,663	26,039	-	5,686	5,686
Alternative education programs - support services:												
Salaries	68,000		68,000	(13,747)		(13,747)	54,253		54,253			
Total alternative education programs - support services	68,000	-	68,000	(13,747)	-	(13,747)	54,253	-	54,253	-	-	-
Other supplemental / at-risk programs - instruction:												
Salaries of reading specialists		212,639	212,639		2,999	2,999		215,638	215,638		215,581	215,581
Purchased professional and technical services		555,276	555,276		(20,881)	(20,881)		534,395	534,395		191,526	191,526
Total other supplemental / at-risk programs - instruction	-	767,915	767,915	-	(17,882)	(17,882)	-	750,033	750,033	-	407,107	407,107
Total instruction	36,476,178	237,644,724	274,120,902	(6,569,820)	(2,455,097)	(9,024,917)	29,906,358	235,189,627	265,095,985	21,395,604	224,334,813	245,730,417

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, 2021

	Original Budget			Budget Transfers			Final Budget			Actual		
	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund
Current expense (continued):												
Undistributed expenditures:												
Instruction:												
Tuition to other school districts in the state-regular	\$ 538,016		\$ 538,016	\$ (200,000)		\$ (200,000)	\$ 338,016		\$ 338,016	\$ 257,243		\$ 257,243
Tuition to other school districts in the state-special	2,158,643		2,158,643	55,000		55,000	2,213,643		2,213,643	1,948,147		1,948,147
Tuition to county vocational - regular	8,979,557		8,979,557	(45,450)		(45,450)	8,934,107		8,934,107	8,886,597		8,886,597
Tuition to county vocational - special	1,437,556		1,437,556				1,437,556		1,437,556	1,326,666		1,326,666
Tuition to county spec. svcs. & rds	8,912,903		8,912,903	818,060		818,060	9,730,963		9,730,963	9,664,141		9,664,141
Tuition to private school - hand in state	25,074,396		25,074,396	(1,547,646)		(1,547,646)	23,526,750		23,526,750	22,640,522		22,640,522
Tuition to private school - hand out state	401,379		401,379	(202,578)		(202,578)	198,801		198,801	187,623		187,623
Tuition to state facilities	2,071,341		2,071,341				2,071,341		2,071,341	2,071,341		2,071,341
Tuition - other	827,335		827,335	227,613		227,613	1,054,948		1,054,948	982,787		982,787
Total undistributed expenditures - instruction	50,401,126	-	50,401,126	(895,001)	-	(895,001)	49,506,125	-	49,506,125	47,965,067	-	47,965,067
Attendance and social work services:												
Salaries	4,318,598	\$ 5,189,893	9,508,491	11,862	\$ 74,418	86,280	4,330,460	\$ 5,264,311	9,594,771	4,324,305	\$ 5,133,414	9,457,719
Salaries of family liaisons / comm parent inv. Specialists	99,776	1,928,230	2,028,006	(1,476)	8,100	6,624	98,300	1,936,330	2,034,630	96,523	1,769,158	1,865,681
Purchased professional and technical services		5,900	5,900					5,900	5,900			
Other purchased services	40,717		40,717	12,000		12,000	52,717		52,717	34,160		34,160
Supplies and materials	58	47,637	47,695		(254)	(254)	58	47,383	47,441		14,317	14,317
Other objects	21,330	31,335	52,665	(12,865)	(3,838)	(16,703)	8,465	27,497	35,962	3,824	7,998	11,822
Total attendance and social work services	4,480,479	7,202,995	11,683,474	9,521	78,426	87,947	4,490,000	7,281,421	11,771,421	4,458,812	6,924,887	11,383,699
Health services:												
Salaries	1,478,342	7,226,992	8,705,334	(360,494)	382,100	21,606	1,117,848	7,609,092	8,726,940	1,024,585	7,455,749	8,480,334
Other salaries	913,720	165,911	1,079,631	(138,089)	32,839	(105,250)	775,631	198,750	974,381	762,943	141,871	904,814
Purchased prof. and tech. services	171,996		171,996				171,996		171,996	4,030		4,030
Other purchased services	2,300		2,300	(2,300)		(2,300)						
Supplies and materials	332,744	113,616	446,360	(187,835)	1	(187,834)	144,909	113,617	258,526	59,371	48,528	107,899
Other objects	16,645		16,645	10,000		10,000	26,645		26,645	13,124		13,124
Total health services	2,915,747	7,506,519	10,422,266	(678,718)	414,940	(263,778)	2,237,029	7,921,459	10,158,488	1,864,053	7,646,148	9,510,201
Other support services - speech, OT, PT and related services:												
Salaries	4,189,317		4,189,317	(139,482)		(139,482)	4,049,835		4,049,835	3,995,593		3,995,593
Purchased professional educational services	7,402,744		7,402,744	(1,391,006)		(1,391,006)	6,011,738		6,011,738	4,956,561		4,956,561
Total other support services - speech, OT, PT and related services	11,592,061	-	11,592,061	(1,530,488)	-	(1,530,488)	10,061,573	-	10,061,573	8,952,154	-	8,952,154
Other support services - students - extra services:												
Salaries	11,744,634		11,744,634	(110,823)		(110,823)	11,633,811		11,633,811	8,926,639		8,926,639
Total other support services - students - extra services	11,744,634	-	11,744,634	(110,823)	-	(110,823)	11,633,811	-	11,633,811	8,926,639	-	8,926,639
Other support services - students - guidance:												
Salaries of other prof. staff	1,744,364	7,274,487	9,018,851	(149,617)	364,232	214,615	1,594,747	7,638,719	9,233,466	1,031,840	7,391,606	8,423,446
Salaries secretary/clerical assts.	260,555	57,332	317,887	142,476		142,476	403,031	57,332	460,363	339,211	57,125	396,336
Other salaries	1,135,648	45,900	1,181,548	(80,227)	10,000	(70,227)	1,055,421	55,900	1,111,321	850,986	38,538	889,524
Purchased professional - educational services	271,749	11,260	283,009	(23,427)		(23,427)	248,322	11,260	259,582	3,099		3,099
Other purchased prof. and tech. services	196,490		196,490	(33,060)		(33,060)	163,430		163,430	2,488		2,488
Other purchased services	38,366		38,366	(32,500)		(32,500)	5,866		5,866			
Supplies and materials	50,257	38,008	88,265	121,853		121,853	172,110	38,008	210,118	51,268	18,315	69,583
Other objects	123,889	18,080	141,969	(105,080)	(8,390)	(113,470)	18,809	9,690	28,499	3,664		3,664
Total other support services - students - guidance	3,821,318	7,445,067	11,266,385	(159,582)	365,842	206,260	3,661,736	7,810,909	11,472,645	2,282,556	7,505,584	9,788,140

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, 2021

	Original Budget			Budget Transfers			Final Budget			Actual		
	Operating Fund	Blended Resource	Total General Fund	Operating Fund	Blended Resource	Total General Fund	Operating Fund	Blended Resource	Total General Fund	Operating Fund	Blended Resource	Total General Fund
	11-13	Fund 15	Fund	11-13	Fund 15	Fund	11-13	Fund 15	Fund	11-13	Fund 15	Fund
Current expense (continued):												
Undistributed expenditures (continued):												
Other support services - students special (child study teams):												
Salaries of other prof. staff	\$ 16,335,318		\$ 16,335,318	\$ (27,911)		\$ (27,911)	\$ 16,307,407		\$ 16,307,407	\$ 15,627,974		\$ 15,627,974
Salaries secretary/clerical assts. (105)				109,898		109,898	109,898		109,898	107,260		107,260
Other salaries	454,323		454,323	(110,663)		(110,663)	343,660		343,660	324,022		324,022
Other purchased prof. and tech. services	472,693		472,693	(216,625)		(216,625)	256,068		256,068	6,688		6,688
Other purchased services	20,431		20,431	(16,145)		(16,145)	4,286		4,286	200		200
Supplies and materials	132,190		132,190	(93,860)		(93,860)	38,330		38,330	27,843		27,843
Other objects	51,113		51,113	4,000		4,000	55,113		55,113	19,373		19,373
Total other support services - students special (child study teams)	17,466,068	-	17,466,068	(351,306)	-	(351,306)	17,114,762	-	17,114,762	16,113,360	-	16,113,360
Improvement of instruction services/instructional staff:												
Salaries of supervisors of instruction	114,460	\$ 7,016,856	7,131,316	(20,000)	\$ (139,399)	(159,399)	94,460	\$ 6,877,457	6,971,917	\$ 6,574,844		6,574,844
Salaries of other professional staff	3,338,407	6,277,924	9,616,331	359,442	(248,002)	111,440	3,697,849	6,029,922	9,727,771	3,568,696	5,823,162	9,391,858
Salaries of secretarial and clerical assistants	393,641	4,104,411	4,498,052	314,730	(113,500)	201,230	708,371	3,990,911	4,699,282	544,936	3,588,700	4,133,636
Other salaries	3,450,160	744,266	4,194,426	(690,461)	22,000	(668,461)	2,759,699	766,266	3,525,965	2,389,417	751,949	3,141,366
Salaries of facilitators, math and literacy coaches	370,071	7,128,653	7,498,724	(42,625)	278,900	236,275	327,446	7,407,553	7,734,999	309,661	7,221,368	7,531,029
Purchased professional educational services	2,174,972	635,510	2,810,482	(888,560)	(47,297)	(935,857)	1,286,412	588,213	1,874,625	829,690	93,012	922,702
Other purchased professional and technical services	87,850		87,850	(11,136)		(11,136)	76,714		76,714	45,765		45,765
Other purchased services	188,043		188,043	(82,211)		(82,211)	105,832		105,832	35,831		35,831
Supplies and materials	255,271	76,056	331,327	(113,826)		(113,826)	141,445	76,056	217,501	41,256	34,256	75,512
Other objects	71,921	208,817	280,738	(10,740)	(4,026)	(14,766)	61,181	204,791	265,972	17,955	21,223	39,178
Total improvement of instruction services/instructional staff	10,444,796	26,192,493	36,637,289	(1,185,387)	(251,324)	(1,436,711)	9,259,409	25,941,169	35,200,578	7,783,207	24,108,514	31,891,721
Educational media services/school library:												
Salaries	25,040	2,117,404	2,142,444		27,907	27,907	25,040	2,145,311	2,170,351	24,795	1,930,941	1,955,736
Purchased prof. and tech. services	36,861		36,861				36,861		36,861	33,310		33,310
Other purchased services		1,100	1,100					1,100	1,100			
Supplies and materials	518,518	124,395	642,913	(496,533)	184	(496,349)	21,985	124,579	146,564	399	53,407	53,806
Other objects		5,500	5,500					5,500	5,500		2,819	2,819
Total educational media services/school library	580,419	2,248,399	2,828,818	(496,533)	28,091	(468,442)	83,886	2,276,490	2,360,376	58,504	1,987,167	2,045,671
Instructional staff training services:												
Purchased professional - educational services	325,000	168,356	493,356	63,260	(7,357)	55,903	388,260	160,999	549,259	155,769	41,064	196,833
Other purchased services	291,612		291,612	(29,000)		(29,000)	262,612		262,612	56,662		56,662
Supplies and materials		28,395	28,395					28,395	28,395		3,829	3,829
Other objects		19,356	19,356		(1,000)	(1,000)		18,356	18,356			
Total instructional staff training services	616,612	216,107	832,719	34,260	(8,357)	25,903	650,872	207,750	858,622	212,431	44,893	257,324
Support services - general administration:												
Salaries	1,683,464		1,683,464	(186,349)		(186,349)	1,497,115		1,497,115	1,482,084		1,482,084
Salaries of attorneys	764,837		764,837	71,000		71,000	835,837		835,837	835,663		835,663
Other salaries	779,937		779,937	(41,988)		(41,988)	737,949		737,949	688,206		688,206
Legal services	2,414,041		2,414,041				2,414,041		2,414,041	1,016,810		1,016,810
Expenditure & internal control audit fees	206,250		206,250				206,250		206,250	22,125		22,125
Other purchased prof. services	290,875		290,875				290,875		290,875	182,475		182,475
Purchased tech. services	284,637		284,637	47,827		47,827	332,464		332,464	203,583		203,583
Communications/telephone	5,317,883		5,317,883	(1,282,862)		(1,282,862)	4,035,021		4,035,021	3,167,912		3,167,912
Miscellaneous purchased services	227,858		227,858	(147,200)		(147,200)	80,658		80,658	35,121		35,121
General supplies	103,408		103,408	(25,697)		(25,697)	77,711		77,711	40,464		40,464
Judgments against the school district	2,000,000		2,000,000	(468,000)		(468,000)	1,532,000		1,532,000	456,297		456,297
Miscellaneous expenditures	470,554		470,554	(187,455)		(187,455)	283,099		283,099	127,529		127,529
Total support services - general administration	14,543,744	-	14,543,744	(2,220,724)	-	(2,220,724)	12,323,020	-	12,323,020	8,258,269	-	8,258,269

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, 2021

	Original Budget			Budget Transfers			Final Budget			Actual		
	Operating Fund	Blended Resource	Total General Fund	Operating Fund	Blended Resource	Total General Fund	Operating Fund	Blended Resource	Total General Fund	Operating Fund	Blended Resource	Total General Fund
	11-13	Fund 15	Fund	11-13	Fund 15	Fund	11-13	Fund 15	Fund	11-13	Fund 15	Fund
Current expense (continued):												
Undistributed expenditures (continued):												
Support services -school administration:												
Salaries of principals/asst. principals	\$ 2,270,197	\$ 15,267,142	\$ 17,537,339	\$ (200,407)	\$ 1,105,501	\$ 905,094	\$ 2,069,790	\$ 16,372,643	\$ 18,442,433	\$ 2,036,454	\$ 16,288,663	\$ 18,325,117
Salaries secretary/clerical assts.	100,448	4,104,411	4,204,859	76,944	765,200	842,144	177,392	4,869,611	5,047,003	165,035	4,801,496	4,966,531
Other salaries	5,000	103,282	108,282	1,086	39,065	40,151	6,086	142,347	148,433	86	88,268	88,354
Other purchased services	40,374	1,203,755	1,244,129		(220,449)	(220,449)	40,374	983,306	1,023,680	6,761	698,558	705,319
Supplies and materials	10,142	420,547	430,689		(15,960)	(15,960)	10,142	404,587	414,729	2,598	181,111	183,709
Other objects	4,850	344,228	349,078	(150)	(5,681)	(5,831)	4,700	338,547	343,247	2,146	104,630	106,776
Total support services - school administration	2,431,011	21,443,365	23,874,376	(122,527)	1,667,676	1,545,149	2,308,484	23,111,041	25,419,525	2,213,080	22,162,726	24,375,806
Central Services:												
Salaries	9,037,265		9,037,265	(632,343)		(632,343)	8,404,922		8,404,922	7,587,822		7,587,822
Purchased professional services	1,716,132		1,716,132	4,000		4,000	1,720,132		1,720,132	894,260		894,260
Purchased technical services	952,694		952,694	158,800		158,800	1,111,494		1,111,494	875,098		875,098
Misc purchased services	356,856		356,856	(77,921)		(77,921)	278,935		278,935	143,619		143,619
Supplies and materials	274,955		274,955	10,270		10,270	285,225		285,225	177,835		177,835
Miscellaneous expenditures	111,300		111,300	13,417		13,417	124,717		124,717	72,456		72,456
Total Central Services	12,449,202	-	12,449,202	(523,777)	-	(523,777)	11,925,425	-	11,925,425	9,751,090	-	9,751,090
Admin Info Technology:												
Salaries	2,495,867		2,495,867	86,453		86,453	2,582,320		2,582,320	2,230,981		2,230,981
Purchased professional services	1,408,976		1,408,976	(190,675)		(190,675)	1,218,301		1,218,301	1,123,754		1,123,754
Purchased technical services	4,390,062		4,390,062	(122,567)		(122,567)	4,267,495		4,267,495	3,527,143		3,527,143
Other purchased services	60,000		60,000	(60,000)		(60,000)						
Supplies and materials	2,197,332		2,197,332	673,895		673,895	2,871,227		2,871,227	2,260,947		2,260,947
Other objects	27,428		27,428	(24,228)		(24,228)	3,200		3,200	2,984		2,984
Total Admin Info Technology	10,579,665	-	10,579,665	362,878	-	362,878	10,942,543	-	10,942,543	9,145,809	-	9,145,809
Required maintenance for school facilities:												
Salaries	14,035,292		14,035,292	13,184,995		13,184,995	27,220,287		27,220,287	27,210,775		27,210,775
Cleaning, repair and maintenance services	11,521,435		11,521,435	(6,473,301)		(6,473,301)	5,048,134		5,048,134	3,989,504		3,989,504
General supplies	2,082,337		2,082,337	3,737,675		3,737,675	5,820,012		5,820,012	5,482,456		5,482,456
Other objects				30,000		30,000	30,000		30,000	14,434		14,434
Total required maintenance for school facilities	27,639,064	-	27,639,064	10,479,369	-	10,479,369	38,118,433	-	38,118,433	36,697,169	-	36,697,169
Custodial services:												
Salaries	23,168,912		23,168,912	(1,992,714)		(1,992,714)	21,176,198		21,176,198	21,137,810		21,137,810
Purchased professional and technical services	1,589,686		1,589,686	2,569,785		2,569,785	4,159,471		4,159,471	2,825,799		2,825,799
Cleaning, repair and maintenance services	7,428,116		7,428,116	3,107,081		3,107,081	10,535,197		10,535,197	9,750,920		9,750,920
Rental of land bldgs. - non-lease purchase	9,140,645		9,140,645	258,887		258,887	9,399,532		9,399,532	8,328,061		8,328,061
Other purchased property services	1,150,285		1,150,285	274,000		274,000	1,424,285		1,424,285	1,424,285		1,424,285
Insurance	2,882,188		2,882,188	(10,000)		(10,000)	2,872,188		2,872,188	2,659,330		2,659,330
Misc. purchased services	108,571		108,571	(55,700)		(55,700)	52,871		52,871	30,578		30,578
General supplies	2,106,461		2,106,461	3,612		3,612	2,110,073		2,110,073	1,690,905		1,690,905
Energy (electricity)	11,225,598		11,225,598	(1,050,000)		(1,050,000)	10,175,598		10,175,598	9,684,119		9,684,119
Energy (oil)	258,175		258,175	(100,000)		(100,000)	158,175		158,175	80,851		80,851
Energy (gasoline)				100,000		100,000	100,000		100,000	59,180		59,180
Other objects	189,220		189,220	(99,000)		(99,000)	90,220		90,220	40,483		40,483
Total custodial services	59,247,857	-	59,247,857	3,005,951	-	3,005,951	62,253,808	-	62,253,808	57,712,321	-	57,712,321

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, 2021

	Original Budget			Budget Transfers			Final Budget			Actual		
	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund
Current expense (continued):												
Security:												
Salaries	\$ 5,874,351	\$ 7,975,131	\$ 13,849,482	\$ (156,437)	\$ (285,900)	\$ (442,337)	\$ 5,717,914	\$ 7,689,231	\$ 13,407,145	\$ 5,518,466	\$ 7,170,329	\$ 12,688,795
Purchased professional and technical services	38,163		38,163	(4,771)		(4,771)	33,392		33,392	30,194		30,194
Cleaning, repair and maintenance services	5,750		5,750	(2,748)		(2,748)	3,002		3,002	2,545		2,545
General supplies	15,265	66,269	81,534	1,739	1,110	2,849	17,004	67,379	84,383	9,860	33,139	42,999
Other objects				1,000		1,000	1,000		1,000	848		848
Total security	5,933,529	8,041,400	13,974,929	(161,217)	(284,790)	(446,007)	5,772,312	7,756,610	13,528,922	5,561,913	7,203,468	12,765,381
Student transportation services:												
Salaries for pupil trans. - (other than between home/school)	1,809,189		1,809,189	(180,598)		(180,598)	1,628,591		1,628,591	1,401,110		1,401,110
Salaries for pupil trans. - (between home & school-nonpublic)	150,000		150,000	50,000		50,000	200,000		200,000	195,241		195,241
Management fee- ESC & CTSA trans. program	609,954		609,954	(300,000)		(300,000)	309,954		309,954	70,334		70,334
Other purchased professional and technical services	100,000		100,000				100,000		100,000	51,041		51,041
Cleaning, repair and maintenance services	183,436		183,436	(60,000)		(60,000)	123,436		123,436	50,204		50,204
Rental payments-school buses	107,852		107,852	150,000		150,000	257,852		257,852	250,000		250,000
Contracted services (between home and sch.) - vendor	3,640,446		3,640,446	(2,831,600)		(2,831,600)	808,846		808,846	631,135		631,135
Contracted services (other than home to sch.) - vendor	1,901,814	827,964	2,729,778	(1,203,536)	(63,546)	(1,267,082)	698,278	764,418	1,462,696	175,237		175,237
Contracted services (special ed.) - vendor	20,480,741		20,480,741	(6,552,166)		(6,552,166)	13,928,575		13,928,575	11,643,662		11,643,662
Contracted services (regular) - esc	1,042,587		1,042,587	(599,961)		(599,961)	442,626		442,626			
Contracted services (special ed.) - esc	9,279,029		9,279,029	(6,198,000)		(6,198,000)	3,081,029		3,081,029	2,211,194		2,211,194
Contracted services - aid in lieu of payments - nonpublic	327,584		327,584	81,600		81,600	409,184		409,184	86,836		86,836
Contracted services - aid in lieu of payments - charter	450,000		450,000				450,000		450,000	317,585		317,585
Miscellaneous purchased services	13,672		13,672	(12,500)		(12,500)	1,172		1,172			
General supplies	60,261		60,261	109,748		109,748	170,009		170,009	89,348		89,348
Other Objects	11,738		11,738				11,738		11,738	2,508		2,508
Total student transportation services	40,168,303	827,964	40,996,267	(17,547,013)	(63,546)	(17,610,559)	22,621,290	764,418	23,385,708	17,175,435	-	17,175,435
Unallocated benefits - employee benefits:												
Social security contributions	10,473,111		10,473,111	(750,000)		(750,000)	9,723,111		9,723,111	9,487,722		9,487,722
T.P.A.F. Contributions - ERIP (Early Retirement Incentive Program)	3,643,829		3,643,829	856,171		856,171	4,500,000		4,500,000	4,426,547		4,426,547
Other retirement contributions - pers	4,194,100		4,194,100				4,194,100		4,194,100	4,027,614		4,027,614
Other retirement contributions - deferred pers	589,428		589,428	10,309		10,309	599,737		599,737	599,736		599,736
Unemployment compensation	2,000,000		2,000,000				2,000,000		2,000,000			
Worker's compensation	9,091,246		9,091,246	(2,700,000)		(2,700,000)	6,391,246		6,391,246	6,295,382		6,295,382
Health benefits	34,477,326	57,765,217	92,242,543	7,965,485		7,965,485	42,442,811	57,765,217	100,208,028	38,915,293	57,765,217	96,680,510
Tuition reimbursement	368,500		368,500	(268,058)		(268,058)	100,442		100,442			
Other employment benefits	14,421,794		14,421,794	6,797,024		6,797,024	21,218,818		21,218,818	21,164,312		21,164,312
Total unallocated benefits	79,259,334	57,765,217	137,024,551	11,910,931	-	11,910,931	91,170,265	57,765,217	148,935,482	84,916,606	57,765,217	142,681,823
On-behalf payments:												
On-behalf TPAF pension and annuity fund										80,099,072		80,099,072
On-behalf TPAF post retirement medical										25,101,801		25,101,801
On-behalf TPAF long-term disability insurance										52,809		52,809
Reimbursed TPAF social security contributions										23,828,916		23,828,916
Total on-behalf payments										129,082,598		129,082,598
Total undistributed expenditures	366,314,969	138,889,526	505,204,495	(180,186)	1,946,958	1,766,772	366,134,783	140,836,484	506,971,267	459,131,073	135,348,604	594,479,677
Total expenditures - current expense	402,791,147	376,534,250	779,325,397	(6,750,006)	(508,139)	(7,258,145)	396,041,141	376,026,111	772,067,252	480,526,677	359,683,417	840,210,094

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, 2021

	Original Budget			Budget Transfers			Final Budget			Actual		
	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund
Capital outlay												
Equipment:												
Regular programs - instruction:												
Kindergarten	\$ 5,000		\$ 5,000				\$ 5,000		\$ 5,000	\$ 3,510		\$ 3,510
Grades 1-5		\$ 36,000	36,000		\$ (4,995)	(4,995)		\$ 31,005	31,005		\$ 16,280	16,280
Grades 6-8		52,000	52,000		4,816	4,816		56,816	56,816		56,816	56,816
Grades 9-12	5,000	15,000	20,000	\$ 63,396		63,396	68,396	15,000	83,396	45,307		45,307
Special Education - instruction:												
Behavioral Disabilities		14,000	14,000					14,000	14,000		6,999	6,999
Multiple Disabilities		5,000	5,000		(2,200)	(2,200)		2,800	2,800			
Non-Instructional		308,750	308,750		115,242	115,242		423,992	423,992		229,283	229,283
Health Services	71,550		71,550	23,331		23,331	94,881		94,881	23,331		23,331
Support services school administration		68,500	68,500		20,125	20,125		88,625	88,625		66,341	66,341
Central services	15,000		15,000				15,000		15,000			
Admin info tech	524,122		524,122	621,315		621,315	1,145,437		1,145,437	656,949		656,949
Required maintenance for school facilities	5,858		5,858	1,274,000		1,274,000	1,279,858		1,279,858	628,959		628,959
Custodial services	38,895		38,895	145,563		145,563	184,458		184,458	183,126		183,126
Student Transportation Services	150,000		150,000	(150,000)		(150,000)						
Total equipment	815,425	499,250	1,314,675	1,977,605	132,988	2,110,593	2,793,030	632,238	3,425,268	1,541,182	375,719	1,916,901
Facilities acquisition and construction services:												
Other purchased services	19,183		19,183				19,183		19,183			
Construction services	2,546,465		2,546,465	6,783,778		6,783,778	9,330,243		9,330,243	4,619,383		4,619,383
Total facilities acquisition and construction svcs.	2,565,648	-	2,565,648	6,783,778	-	6,783,778	9,349,426	-	9,349,426	4,619,383	-	4,619,383
Total capital outlay	3,381,073	499,250	3,880,323	8,761,383	132,988	8,894,371	12,142,456	632,238	12,774,694	6,160,565	375,719	6,536,284
Special schools:												
Summer school - instruction:												
Other salaries for instruction	1,140,683		1,140,683	(9,000)		(9,000)	1,131,683		1,131,683	1,039,485		1,039,485
Purchased professional and technical services	1,007,603		1,007,603	(548,500)		(548,500)	459,103		459,103	278,802		278,802
General supplies	152,957		152,957	(76,454)		(76,454)	76,503		76,503	2,870		2,870
Total summer school - instruction	2,301,243	-	2,301,243	(633,954)	-	(633,954)	1,667,289	-	1,667,289	1,321,157	-	1,321,157
Summer school - support services:												
Salaries	548,784		548,784	(21,000)		(21,000)	527,784		527,784	294,650		294,650
Purchased professional and technical services	12,500		12,500				12,500		12,500			
Total summer school support services	561,284	-	561,284	(21,000)	-	(21,000)	540,284	-	540,284	294,650	-	294,650
Total summer school	2,862,527	-	2,862,527	(654,954)	-	(654,954)	2,207,573	-	2,207,573	1,615,807	-	1,615,807
Accredited evening/adult/post grad.- instruction:												
Stipends	375,000		375,000	(1,000)		(1,000)	374,000		374,000	344,888		344,888
General supplies	22,970		22,970				22,970		22,970	540		540
Total accredited evening/adult/post grad.- instruction	397,970	-	397,970	(1,000)	-	(1,000)	396,970	-	396,970	345,428	-	345,428

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, 2021

	Original Budget			Budget Transfers			Final Budget			Actual		
	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund
Accredited evening/adult/post grad. - support:												
Salaries	\$ 271,914		\$ 271,914	\$ 1,000		\$ 1,000	\$ 272,914		\$ 272,914	\$ 272,760		\$ 272,760
Other objects	2,500		2,500				2,500		2,500			2,500
Total accredited evening/adult/post grad. -support	274,414		274,414	1,000		1,000	275,414		275,414	272,760		272,760
Total accredited evening/adult/post grad.	672,384		672,384	-		-	672,384		672,384	618,188		618,188
Total special schools	3,534,911		3,534,911	(654,954)		(654,954)	2,879,957		2,879,957	2,233,995		2,233,995
Transfer of funds to charter schools	285,303,338		285,303,338	(15,924,652)		(15,924,652)	269,378,686		269,378,686	269,122,786		269,122,786
Total expenditures	695,010,469	\$ 377,033,500	1,072,043,969	(14,568,229)	\$ (375,151)	(14,943,380)	680,442,240	\$ 376,658,349	1,057,100,589	758,044,023	\$ 360,059,136	1,118,103,159
Excess (deficiency) of revenues over (under) expenditures	319,572,403	(377,033,500)	(57,461,097)	(19,861,114)	375,151	(19,485,963)	299,711,289	(376,658,349)	(76,947,060)	356,065,042	(360,059,136)	(3,994,094)
Other financing sources (uses):												
Transfer in - contribution to school based budgets - GF		361,393,748	361,393,748		(559,743)	(559,743)		360,834,005	360,834,005		344,971,424	344,971,424
Transfer in - contribution to school based budgets - encumbrances											1,021,185	1,021,185
Transfer in - contribution to school based budgets - SRF		14,714,057	14,714,057		184,592	184,592		14,898,649	14,898,649		14,228,805	14,228,805
Transfers in - capital projects fund										1,506		1,506
Transfers in - after school program fund										80,234		80,234
Transfers out - Preschool Education Aid Inclusion	(2,981,117)		(2,981,117)				(2,981,117)		(2,981,117)	(2,981,117)		(2,981,117)
Transfers out - food service	(500,000)		(500,000)	(5,942,000)		(5,942,000)	(6,442,000)		(6,442,000)	(5,500,000)		(5,500,000)
Transfer out - contribution to school based budgets	(361,393,748)		(361,393,748)	559,743		559,743	(360,834,005)		(360,834,005)	(344,971,424)		(344,971,424)
Transfer out - contribution to school based budgets - 2020/21 encumbrances										(1,021,185)		(1,021,185)
Total other financing sources (uses)	(364,874,865)	376,107,805	11,232,940	(5,382,257)	(375,151)	(5,757,408)	(370,257,122)	375,732,654	5,475,532	(354,391,986)	360,221,414	5,829,428
(Deficiency) of revenues and other financing sources (under) expenditures and other financing sources (uses)	(45,302,462)	(925,695)	(46,228,157)	(25,243,371)		(25,243,371)	(70,545,833)	(925,695)	(71,471,528)	1,673,056	162,278	1,835,334
Fund balances, July 1, (retroactively adjusted - see Note 24)	102,920,150	925,695	103,845,845				102,920,150	925,695	103,845,845	102,920,150	925,695	103,845,845
Fund balances, June 30	\$ 57,617,688	-	\$ 57,617,688	\$ (25,243,371)	-	\$ (25,243,371)	\$ 32,374,317	-	\$ 32,374,317	\$ 104,593,206	\$ 1,087,973	\$ 105,681,179
Recapitulation of (deficiency) excess of revenues (under) over expenditures												
Adjustment for prior year encumbrances	\$ (24,246,178)	\$ (925,695)	\$ (25,171,873)				\$ (24,246,178)	\$ (925,695)	\$ (25,171,873)	\$ (24,246,178)	\$ (925,695)	\$ (25,171,873)
Budgeted fund balance	(21,056,284)		(21,056,284)	\$ (27,743,371)		\$ (27,743,371)	(48,799,655)		(48,799,655)	23,419,234	1,087,973	24,507,207
Capital reserve				2,500,000		2,500,000	2,500,000		2,500,000	2,500,000		2,500,000
Total	\$ (45,302,462)	\$ (925,695)	\$ (46,228,157)	\$ (25,243,371)	-	\$ (25,243,371)	\$ (70,545,833)	\$ (925,695)	\$ (71,471,528)	\$ 1,673,056	\$ 162,278	\$ 1,835,334

Newark Public Schools
Special Revenue Fund
Budgetary Comparison Schedule
Budgetary Basis
Year ended June 30, 2021

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
REVENUES					
Local sources		\$ 2,559,370	\$ 2,559,370	\$ 1,407,655	\$ (1,151,715)
State sources	\$ 98,116,943	10,634,727	108,751,670	93,018,961	(15,732,709)
Federal sources	33,839,604	68,727,619	102,567,223	83,365,253	(19,201,970)
Total revenues	131,956,547	81,921,716	213,878,263	177,791,869	(36,086,394)
EXPENDITURES					
Instruction:					
Salaries of teachers	28,871,877	(14,325,641)	14,546,236	14,376,006	170,230
Other salaries for instruction	4,405,325	11,674,776	16,080,101	10,945,099	5,135,002
Unused vacation time	50,000		50,000		50,000
Purchased prof. and technical services	1,117,504	831,193	1,948,697	335,033	1,613,664
Purchased prof. and educational services	140,000	2,950,833	3,090,833	2,132,940	957,893
Purchased technical services		601,237	601,237	601,237	
Other purchased services	78,225	2,864,014	2,942,239	2,789,414	152,825
Travel		7,860	7,860		7,860
General supplies	474,714	23,495,222	23,969,936	20,050,765	3,919,171
Textbooks	148,973	(64,485)	84,488	68,141	16,347
Other objects		325,108	325,108	48,930	276,178
Total instruction	35,286,618	28,360,117	63,646,735	51,347,565	12,299,170
Support services:					
Salaries of teachers		76,734	76,734		76,734
Salaries of supervisors of instruction	1,116,905	267,050	1,383,955	1,163,514	220,441
Salaries of program directors	918,148	243,121	1,161,269	899,288	261,981
Salaries of other professional staff	5,052,474	2,975,251	8,027,725	6,910,727	1,116,998
Salaries of secretarial and clerical asst.	617,652	392,291	1,009,943	633,378	376,565
Other salaries	967,886	5,883,507	6,851,393	5,249,090	1,602,303
Salaries of drop-out prevention officer/coordinators		61,394	61,394	56,372	5,022
Salaries of family - parent liason	249,972	888,004	1,137,976	862,529	275,447
Salaries of Community/School/Social Services Coordinators		164,598	164,598	158,518	6,080
Salaries of master teachers	2,603,728	1,416,339	4,020,067	3,553,093	466,974
Unused vacation time	50,000		50,000		50,000
Personal services - employee benefits	6,015,185	8,923,340	14,938,525	11,956,557	2,981,968
Purchased professional and technical services		533,369	533,369	502,874	30,495
Purchased professional-educational services	206,678	11,985,980	12,192,658	8,807,046	3,385,612
Purchased educational services - contracted Pre-K	55,721,638	(6,559,707)	49,161,931	46,424,981	2,736,950
Purchased educational services - Head Start	7,208,376	2,790,458	9,999,034	9,996,486	2,548
Other purchased professional - education services	200,000	171,858	371,858	353,613	18,245
Other purchased professional services	331,913	617,248	949,161	339,439	609,722
Rentals	100,855	376,826	477,681	364,956	112,725
Other purchased services		33,776	33,776	30,892	2,884
Contr. Services - transportation	220,575	13,819	234,394	50,000	184,394
Cleaning, repair and maintenance services	50,000	886,716	936,716	816,772	119,944
Communications/Telephone		80,000	80,000	77,053	2,947
Travel	34,138	99,999	134,137	13,050	121,087
Miscellaneous purchases	158,000	3,345	161,345	73,114	88,231
Supplies and materials	2,353,581	6,899,799	9,253,380	8,421,336	832,044
Energy		114,141	114,141	98,326	15,815
Noninstructional equipment		223,378	223,378	221,362	2,016
Scholarships awarded		528,844	528,844	1,700	527,144
Student activities		1,463,816	1,463,816	532,506	931,310
Other objects	110,108	2,956,502	3,066,610	688,342	2,378,268
Total support services	84,288,012	44,511,796	128,799,808	109,256,914	19,542,894
Facilities acquisition and construction services:					
Construction services		11,826	11,826		11,826
Instructional equipment	20,000	325,769	345,769	297,609	48,160
Noninstructional equipment	500,000	2,805,205	3,305,205	2,646,061	659,144
Total facilities acquisition and construction services	520,000	3,142,800	3,662,800	2,943,670	719,130
Contribution to Charter Schools					
	4,692,134	94,172	4,786,306	4,786,306	
Other financing sources (uses):					
Contribution to school based budgets	14,714,057	184,592	14,898,649	14,228,805	669,844
Transfer in from general fund	(2,981,117)		(2,981,117)	(2,981,117)	
Total other financing sources (uses)	11,732,940	184,592	11,917,532	11,247,688	669,844
Total expenditures and other financing sources (uses)	136,519,704	76,293,477	212,813,181	179,582,143	33,231,038
(Deficiency) excess of revenues (under) over expenditures	(4,563,157)	5,628,239	1,065,082	(1,790,274)	2,855,356
Fund Balance, July 1, (retroactively adjusted - see Note 24)	3,518,388		3,518,388	3,518,388	
Fund Balance June 30	\$ (1,044,769)	\$ 5,628,239	\$ 4,583,470	1,728,114	\$ 2,855,356
Reconciliation to GAAP					
Last state aid payments not recognized on GAAP Basis				(9,732,536)	
Fund balance per governmental special revenue fund (GAAP) (B-2)				\$ (8,004,422)	
Recapitulation:					
Restricted -					
Student Activities			\$ 931,310		
Scholarships			527,144		
Unassigned (deficit)			(9,462,876)		
			\$ (8,004,422)		

Newark Board of Education
Note to Required Supplementary Information

Budget to GAAP Reconciliation

Year ended June 30, 2021

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

	General Fund	Special Revenue Fund
Sources/inflows of resources		
Actual amounts (budgetary basis) "revenue" from the Budgetary Comparison Schedule (C-1, C-2)	\$ 1,114,109,065	\$ 177,791,869
Differences - budgetary to GAAP:		
Grant accounting budgetary basis differs from GAAP in that encumbrances are recognized as expenditures, and the related revenue is recognized.		
Current year		(18,242,434)
Prior year (net of cancellations)		5,979,248
State aid payment from prior year recognized in prior year for budgetary purposes, and recognized for GAAP statements in the current fiscal year.	80,804,534	9,595,187
State aid payments recognized for budgetary purposes, not recognized for GAAP statements.	(82,582,113)	(9,732,536)
Total revenues as reported on the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds (B-2)	\$ 1,112,331,486	\$ 165,391,334
Uses/outflows of resources		
Actual amounts (budgetary basis) "total outflows" from the Budgetary Comparison Schedule (C-1, C-2)	\$ 1,118,103,159	\$ 182,563,260
Differences - budgetary to GAAP		
Encumbrances for supplies and equipment ordered but not received are recognized expenditures for budgetary resources, but are not presented as expenditures for financial reporting purposes.		
Current year		(18,242,434)
Prior year (net of cancellations)		5,979,248
Transfers to the General Fund are presented as outflows of budgetary resources but are not expenditures for financial reporting purposes.		(14,228,805)
Total expenditures as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds (B-2)	\$ 1,118,103,159	\$ 156,071,269

School Level Schedules

Newark Board of Education
General Fund

Combining Balance Sheet
June 30, 2021

	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund
	<u> </u>	<u> </u>	<u> </u>
Assets			
Cash and cash equivalents	\$ 66,285,110	\$ 4,476,986	\$ 70,762,096
Interfunds receivable	3,097,899		3,097,899
Intergovernmental accounts receivable - state	89,307,262		89,307,262
Intergovernmental accounts receivable - other	253,343		253,343
Total assets	<u>\$ 158,943,614</u>	<u>\$ 4,476,986</u>	<u>\$ 163,420,600</u>
Liabilities and fund balances			
Liabilities:			
Accounts payable	\$ 33,094,659	\$ 385,270	\$ 33,479,929
Accrued liabilities	13,514,762	3,003,743	16,518,505
Payroll deductions and withholdings payable	6,575,530		6,575,530
Unemployment compensation claims payable	707,900		707,900
Interfund payable	430,460		430,460
Other liabilities	27,097		27,097
Total liabilities	<u>54,350,408</u>	<u>3,389,013</u>	<u>57,739,421</u>
Fund balances:			
Restricted fund balances:			
Excess surplus-prior year	2,305,352		2,305,352
Excess surplus-current year	27,622,247		27,622,247
Capital reserve	6,919,941		6,919,941
Unemployment compensation	7,478,969		7,478,969
Assigned to:			
Other purposes - year end encumbrances	18,171,730	1,087,973	19,259,703
Unassigned fund balance	<u>42,094,967</u>		<u>42,094,967</u>
Total fund balances	<u>104,593,206</u>	<u>1,087,973</u>	<u>105,681,179</u>
Total liabilities and fund balances	<u>\$ 158,943,614</u>	<u>\$ 4,476,986</u>	<u>\$ 163,420,600</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2021

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	\$ 360,834,005		\$ 344,971,424	\$ 15,862,581
General Fund Reserve for Encumbrances at June 30, 2020	925,695		858,907	66,788
	<u>361,759,700</u>	<u>96.05 %</u>	<u>345,830,331</u>	<u>15,929,369</u>
Restricted Federal Resources				
Title I, Part A	13,798,649	3.66	13,178,256	620,393
Title II, Part A	1,100,000	0.29	1,050,549	49,451
	<u>14,898,649</u>	<u>3.95</u>	<u>14,228,805</u>	<u>669,844</u>
Restricted Federal Resources Total				
Totals	<u>\$ 376,658,349</u>	<u>100.00 %</u>	<u>\$ 360,059,136</u>	<u>\$ 16,599,213</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2021

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	\$ 6,955,346		\$ 6,523,518	\$ 431,828
General Fund Reserve for Encumbrances at June 30, 2020	<u>5,945</u>		<u>5,272</u>	<u>673</u>
General Fund Contribution	<u>6,961,291</u>	<u>94.51 %</u>	<u>6,528,790</u>	<u>432,501</u>
Restricted Federal Resources				
Title I, Part A	374,268	5.08	351,015	23,253
Title II, Part A	<u>29,836</u>	<u>0.41</u>	<u>27,982</u>	<u>1,854</u>
Total Restricted Federal Resources	<u>404,104</u>	<u>5.49</u>	<u>378,997</u>	<u>25,107</u>
Total	<u>\$ 7,365,395</u>	<u>100.00 %</u>	<u>\$ 6,907,787</u>	<u>\$ 457,608</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2021

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	\$ 10,480,806		\$ 10,057,162	\$ 423,644
General Fund Reserve for Encumbrances at June 30, 2020	23,945		23,795	150
General Fund Contribution	10,504,751	95.11 %	10,080,957	423,794
Restricted Federal Resources				
Title I, Part A	500,404	4.53	480,216	20,188
Title II, Part A	39,890	0.36	38,281	1,609
Restricted Federal Resources Total	540,294	4.89	518,497	21,797
Total	\$ 11,045,045	100.00 %	\$ 10,599,454	\$ 445,591

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2021

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	\$ 7,919,032		\$ 7,671,473	\$ 247,559
General Fund Reserve for Encumbrances at June 30, 2020	120,814		120,509	305
General Fund Contribution	8,039,846	97.37 %	7,791,982	247,864
Restricted Federal Resources				
Title I, Part A	201,175	2.44	194,973	6,202
Title II, Part A	16,037	0.19	15,543	494
Restricted Federal Resources Total	217,212	2.63	210,516	6,696
Total	\$ 8,257,058	100.00 %	\$ 8,002,498	\$ 254,560

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2021

School: Avon Avenue

Resources	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budget	\$ 4,767,735		\$ 4,615,894	\$ 151,841
General Fund Reserve for Encumbrances at June 30, 2020	2,593		2,593	
General Fund Contribution	<u>4,770,328</u>	<u>95.43 %</u>	<u>4,618,487</u>	<u>151,841</u>
Restricted Federal Resources				
Title I, Part A	211,302	4.23	204,576	6,726
Title II, Part A	<u>16,845</u>	<u>0.34</u>	<u>16,309</u>	<u>536</u>
Restricted Federal Resources Total	<u>228,147</u>	<u>4.57</u>	<u>220,885</u>	<u>7,262</u>
Total	<u>\$ 4,998,475</u>	<u>100.00 %</u>	<u>\$ 4,839,372</u>	<u>\$ 159,103</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2021

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	\$ 4,099,567		\$ 3,959,457	\$ 140,110
General Fund Reserve for Encumbrances at June 30, 2020	5,502		5,167	335
General Fund Contribution	<u>4,105,069</u>	<u>96.38</u> %	<u>3,964,624</u>	<u>140,445</u>
Restricted Federal Resources				
Title I, Part A	142,710	3.35	137,828	4,882
Title II, Part A	<u>11,377</u>	<u>0.27</u>	<u>10,988</u>	<u>389</u>
Restricted Federal Resources Total	<u>154,087</u>	<u>3.62</u>	<u>148,816</u>	<u>5,271</u>
Total	<u>\$ 4,259,156</u>	<u>100.00</u> %	<u>\$ 4,113,440</u>	<u>\$ 145,716</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2021

School: Barringer 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	\$ 16,405,193		\$ 15,792,576	\$ 612,617
General Fund Reserve for Encumbrances at June 30, 2020	<u>27,174</u>		<u>27,137</u>	<u>37</u>
General Fund Contribution	<u>16,432,367</u>	<u>96.65 %</u>	<u>15,819,713</u>	<u>612,654</u>
Restricted Federal Resources				
Title I, Part A	526,645	3.10	507,010	19,635
Title II, Part A	<u>41,983</u>	<u>0.25</u>	<u>40,418</u>	<u>1,565</u>
Restricted Federal Resources Total	<u>568,628</u>	<u>3.35</u>	<u>547,428</u>	<u>21,200</u>
Total	<u>\$ 17,000,995</u>	<u>100.00 %</u>	<u>\$ 16,367,141</u>	<u>\$ 633,854</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2021

School: Barringer STEAM Academy

Resources	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budget			\$ (380)	\$ 380
General Fund Reserve for Encumbrances at June 30, 2020	\$ 4,630		1,712	2,918
General Fund Contribution	4,630	100.00 %	1,332	3,298
Total	<u>\$ 4,630</u>	<u>100.00 %</u>	<u>\$ 1,332</u>	<u>\$ 3,298</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2021

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	\$ 5,227,799		\$ 5,062,807	\$ 164,992
General Fund Reserve for Encumbrances at June 30, 2020	12,608		12,608	
General Fund Contribution	<u>5,240,407</u>	<u>96.50 %</u>	<u>5,075,415</u>	<u>164,992</u>
Restricted Federal Resources				
Title I, Part A	175,855	3.24	170,318	5,537
Title II, Part A	<u>14,019</u>	<u>0.26</u>	<u>13,578</u>	<u>441</u>
Restricted Federal Resources Total	<u>189,874</u>	<u>3.50</u>	<u>183,896</u>	<u>5,978</u>
Total	<u><u>\$ 5,430,281</u></u>	<u><u>100.00 %</u></u>	<u><u>\$ 5,259,311</u></u>	<u><u>\$ 170,970</u></u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2021

School: Branch Brook

Resources	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budget			\$ (7,191)	\$ 7,191
General Fund Reserve for Encumbrances at June 30, 2020	\$ 7,236		7,191	45
General Fund Contribution	<u>7,236</u>	<u>100.00 %</u>		<u>7,236</u>
Total	<u>\$ 7,236</u>	<u>100.00 %</u>	<u>\$ -</u>	<u>\$ 7,236</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2021

School: Bruce Street

Resources	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budget	\$ 1,845,767		\$ 1,728,553	\$ 117,214
General Fund Contribution	<u>1,845,767</u>	<u>98.99</u> %	<u>1,728,553</u>	<u>117,214</u>
Restricted Federal Resources				
Title I, Part A	17,495	0.94	16,384	1,111
Title II, Part A	<u>1,395</u>	<u>0.07</u>	<u>1,306</u>	<u>89</u>
Restricted Federal Resources Total	<u>18,890</u>	<u>1.01</u>	<u>17,690</u>	<u>1,200</u>
Total	<u>\$ 1,864,657</u>	<u>100.00</u> %	<u>\$ 1,746,243</u>	<u>\$ 118,414</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2021

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	\$ 6,397,922		\$ 6,109,684	\$ 288,238
General Fund Reserve for Encumbrances at June 30, 2020	8,411		8,250	161
General Fund Contribution	<u>6,406,333</u>	<u>96.23</u> %	<u>6,117,934</u>	<u>288,399</u>
Restricted Federal Resources				
Title I, Part A	232,479	3.49	222,013	10,466
Title II, Part A	<u>18,533</u>	<u>0.28</u>	<u>17,699</u>	<u>834</u>
Restricted Federal Resources Total	<u>251,012</u>	<u>3.77</u>	<u>239,712</u>	<u>11,300</u>
Total	<u>\$ 6,657,345</u>	<u>100.00</u> %	<u>\$ 6,357,646</u>	<u>\$ 299,699</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2021

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	\$ 11,577,706		\$ 11,228,366	\$ 349,340
General Fund Reserve for Encumbrances at June 30, 2020	4,263		4,103	160
General Fund Contribution	<u>11,581,969</u>	97.32 %	<u>11,232,469</u>	<u>349,500</u>
Restricted Federal Resources				
Title I, Part A	295,547	2.48	286,629	8,918
Title II, Part A	<u>23,560</u>	<u>0.20</u>	<u>22,849</u>	<u>711</u>
Restricted Federal Resources Total	<u>319,107</u>	<u>2.68</u>	<u>309,478</u>	<u>9,629</u>
Total	<u>\$ 11,901,076</u>	<u>100.00 %</u>	<u>\$ 11,541,947</u>	<u>\$ 359,129</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2021

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	\$ 4,942,155		\$ 4,792,776	\$ 149,379
General Fund Reserve for Encumbrances at June 30, 2020	19,592		18,747	845
General Fund Contribution	<u>4,961,747</u>	95.62 %	<u>4,811,523</u>	<u>150,224</u>
Restricted Federal Resources				
Title I, Part A	210,843	4.06	204,459	6,384
Title II, Part A	<u>16,808</u>	<u>0.32</u>	<u>16,299</u>	<u>509</u>
Restricted Federal Resources Total	<u>227,651</u>	<u>4.38</u>	<u>220,758</u>	<u>6,893</u>
Total	<u>\$ 5,189,398</u>	<u>100.00 %</u>	<u>\$ 5,032,281</u>	<u>\$ 157,117</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2021

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	\$ 4,718,250		\$ 4,578,564	\$ 139,686
General Fund Reserve for Encumbrances at June 30, 2020	1,870		1,870	
General Fund Contribution	<u>4,720,120</u>	<u>96.13</u> %	<u>4,580,434</u>	<u>139,686</u>
Restricted Federal Resources				
Title I, Part A	175,855	3.58	170,651	5,204
Title II, Part A	<u>14,019</u>	<u>0.29</u>	<u>13,604</u>	<u>415</u>
Restricted Federal Resources Total	<u>189,874</u>	<u>3.87</u>	<u>184,255</u>	<u>5,619</u>
Total	<u>\$ 4,909,994</u>	<u>100.00</u> %	<u>\$ 4,764,689</u>	<u>\$ 145,305</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2021

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	\$ 4,430,485		\$ 4,268,611	\$ 161,874
General Fund Reserve for Encumbrances at June 30, 2020	10,240		10,240	
General Fund Contribution	<u>4,440,725</u>	95.70 %	<u>4,278,851</u>	<u>161,874</u>
Restricted Federal Resources				
Title I, Part A	184,602	3.98	177,873	6,729
Title II, Part A	<u>14,716</u>	<u>0.32</u>	<u>14,180</u>	<u>536</u>
Restricted Federal Resources Total	<u>199,318</u>	<u>4.30</u>	<u>192,053</u>	<u>7,265</u>
Total	<u>\$ 4,640,043</u>	<u>100.00 %</u>	<u>\$ 4,470,904</u>	<u>\$ 169,139</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2021

School: Dr. William Horton

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	\$ 6,645,499		\$ 6,233,044	\$ 412,455
General Fund Reserve for Encumbrances at June 30, 2020	<u>18,342</u>		<u>17,525</u>	<u>817</u>
General Fund Contribution	<u>6,663,841</u>	95.18 %	<u>6,250,569</u>	<u>413,272</u>
Restricted Federal Resources				
Title I, Part A	312,580	4.46	293,195	19,385
Title II, Part A	<u>24,918</u>	<u>0.36</u>	<u>23,373</u>	<u>1,545</u>
Restricted Federal Resources Total	<u>337,498</u>	<u>4.82</u>	<u>316,568</u>	<u>20,930</u>
Total	<u>\$ 7,001,339</u>	<u>100.00 %</u>	<u>\$ 6,567,137</u>	<u>\$ 434,202</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2021

School: Eagle Academy

Resources	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budget	\$ 3,200,950		\$ 3,030,204	\$ 170,746
General Fund Reserve for Encumbrances at June 30, 2020	8,544		8,544	
General Fund Contribution	<u>3,209,494</u>	<u>98.06 %</u>	<u>3,038,748</u>	<u>170,746</u>
Restricted Federal Resources				
Title I, Part A	58,925	1.80	55,790	3,135
Title II, Part A	<u>4,697</u>	<u>0.14</u>	<u>4,447</u>	<u>250</u>
Restricted Federal Resources Total	<u>63,622</u>	<u>1.94</u>	<u>60,237</u>	<u>3,385</u>
Total	<u>\$ 3,273,116</u>	<u>100.00 %</u>	<u>\$ 3,098,985</u>	<u>\$ 174,131</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2021

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	\$ 19,167,992		\$ 18,572,015	\$ 595,977
General Fund Reserve for Encumbrances at June 30, 2020	79,262		74,564	4,698
General Fund Contribution	<u>19,247,254</u>	<u>96.20 %</u>	<u>18,646,579</u>	<u>600,675</u>
Restricted Federal Resources				
Title I, Part A	703,421	3.52	681,468	21,953
Title II, Part A	<u>56,075</u>	<u>0.28</u>	<u>54,325</u>	<u>1,750</u>
Restricted Federal Resources Total	<u>759,496</u>	<u>3.80</u>	<u>735,793</u>	<u>23,703</u>
Total	<u>\$ 20,006,750</u>	<u>100.00 %</u>	<u>\$ 19,382,372</u>	<u>\$ 624,378</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2021

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	\$ 7,172,182		\$ 6,903,232	\$ 268,950
General Fund Reserve for Encumbrances at June 30, 2020	15,389		15,389	
General Fund Contribution	<u>7,187,571</u>	<u>94.80 %</u>	<u>6,918,621</u>	<u>268,950</u>
Restricted Federal Resources				
Title I, Part A	365,061	4.82	351,401	13,660
Title II, Part A	<u>29,102</u>	<u>0.38</u>	<u>28,013</u>	<u>1,089</u>
Restricted Federal Resources Total	<u>394,163</u>	<u>5.20</u>	<u>379,414</u>	<u>14,749</u>
Total	<u>\$ 7,581,734</u>	<u>100.00 %</u>	<u>\$ 7,298,035</u>	<u>\$ 283,699</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2021

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			\$ (3,462)	\$ 3,462
General Fund Reserve for Encumbrances at June 30, 2020	\$ 4,907		4,907	
General Fund Contribution	4,907	100.00 %	1,445	3,462
Total	\$ 4,907	100.00 %	\$ 1,445	\$ 3,462

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2021

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	\$ 9,161,412		\$ 8,911,880	\$ 249,532
General Fund Reserve for Encumbrances at June 30, 2020	33,247		33,145	102
General Fund Contribution	<u>9,194,659</u>	<u>94.77 %</u>	<u>8,945,025</u>	<u>249,634</u>
Restricted Federal Resources				
Title I, Part A	470,021	4.84	457,260	12,761
Title II, Part A	<u>37,469</u>	<u>0.39</u>	<u>36,452</u>	<u>1,017</u>
Restricted Federal Resources Total	<u>507,490</u>	<u>5.23</u>	<u>493,712</u>	<u>13,778</u>
Total	<u>\$ 9,702,149</u>	<u>100.00 %</u>	<u>\$ 9,438,737</u>	<u>\$ 263,412</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2021

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	\$ 2,452,905		\$ 2,391,124	\$ 61,781
General Fund Reserve for Encumbrances at June 30, 2020	293		293	
General Fund Contribution	<u>2,453,198</u>	<u>98.03 %</u>	<u>2,391,417</u>	<u>61,781</u>
Restricted Federal Resources				
Title I, Part A	45,576	1.82	44,428	1,148
Title II, Part A	<u>3,633</u>	<u>0.15</u>	<u>3,542</u>	<u>91</u>
Restricted Federal Resources Total	<u>49,209</u>	<u>1.97</u>	<u>47,970</u>	<u>1,239</u>
Total	<u>\$ 2,502,407</u>	<u>100.00 %</u>	<u>\$ 2,439,387</u>	<u>\$ 63,020</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2021

School: Franklin Avenue

Resources	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budget	\$ 5,867,247		\$ 5,687,299	\$ 179,948
General Fund Reserve for Encumbrances at June 30, 2020	11,500		11,415	85
General Fund Contribution	<u>5,878,747</u>	<u>96.05 %</u>	<u>5,698,714</u>	<u>180,033</u>
Restricted Federal Resources				
Title I, Part A	223,732	3.66	216,880	6,852
Title II, Part A	<u>17,835</u>	<u>0.29</u>	<u>17,289</u>	<u>546</u>
Restricted Federal Resources Total	<u>241,567</u>	<u>3.95</u>	<u>234,169</u>	<u>7,398</u>
Total	<u>\$ 6,120,314</u>	<u>100.00 %</u>	<u>\$ 5,932,883</u>	<u>\$ 187,431</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2021

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	\$ 4,642,576		\$ 4,558,581	\$ 83,995
General Fund Reserve for Encumbrances at June 30, 2020	5,520		5,520	
General Fund Contribution	<u>4,648,096</u>	<u>95.84</u> %	<u>4,564,101</u>	<u>83,995</u>
Restricted Federal Resources				
Title I, Part A	186,904	3.85	183,527	3,377
Title II, Part A	<u>14,900</u>	<u>0.31</u>	<u>14,631</u>	<u>269</u>
Restricted Federal Resources Total	<u>201,804</u>	<u>4.16</u>	<u>198,158</u>	<u>3,646</u>
Total	<u>\$ 4,849,900</u>	<u>100.00</u> %	<u>\$ 4,762,259</u>	<u>\$ 87,641</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2021

School: Harriet Tubman

Resources	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budget	\$ 3,782,272		\$ 3,631,914	\$ 150,358
General Fund Reserve for Encumbrances at June 30, 2020	7,713		7,703	10
General Fund Contribution	<u>3,789,985</u>	<u>95.88 %</u>	<u>3,639,617</u>	<u>150,368</u>
Restricted Federal Resources				
Title I, Part A	150,996	3.82	145,005	5,991
Title II, Part A	<u>12,037</u>	<u>0.30</u>	<u>11,559</u>	<u>478</u>
Restricted Federal Resources Total	<u>163,033</u>	<u>4.12</u>	<u>156,564</u>	<u>6,469</u>
Total	<u>\$ 3,953,018</u>	<u>100.00 %</u>	<u>\$ 3,796,181</u>	<u>\$ 156,837</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2021

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	\$ 5,729,919		\$ 5,550,948	\$ 178,971
General Fund Reserve for Encumbrances at June 30, 2020	6,851		6,851	
General Fund Contribution	<u>5,736,770</u>	94.93 %	<u>5,557,799</u>	<u>178,971</u>
Restricted Federal Resources				
Title I, Part A	284,038	4.70	275,177	8,861
Title II, Part A	<u>22,643</u>	<u>0.37</u>	<u>21,937</u>	<u>706</u>
Restricted Federal Resources Total	<u>306,681</u>	<u>5.07</u>	<u>297,114</u>	<u>9,567</u>
Total	<u>\$ 6,043,451</u>	<u>100.00 %</u>	<u>\$ 5,854,913</u>	<u>\$ 188,538</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2021

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	\$ 4,659,188		\$ 4,356,797	\$ 302,391
General Fund Reserve for Encumbrances at June 30, 2020	1,809		1,809	
General Fund Contribution	<u>4,660,997</u>	<u>95.80</u> %	<u>4,358,606</u>	<u>302,391</u>
Restricted Federal Resources				
Title I, Part A	189,205	3.89	176,930	12,275
Title II, Part A	<u>15,083</u>	<u>0.31</u>	<u>14,104</u>	<u>979</u>
Restricted Federal Resources Total	<u>204,288</u>	<u>4.20</u>	<u>191,034</u>	<u>13,254</u>
Total	<u>\$ 4,865,285</u>	<u>100.00</u> %	<u>\$ 4,549,640</u>	<u>\$ 315,645</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2021

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	\$ 5,786,093		\$ 5,482,416	\$ 303,677
General Fund Reserve for Encumbrances at June 30, 2020	8,172		7,964	208
General Fund Contribution	5,794,265	97.27 %	5,490,380	303,885
Restricted Federal Resources				
Title I, Part A	150,996	2.53	143,077	7,919
Title II, Part A	12,037	0.20	11,406	631
Restricted Federal Resources Total	163,033	2.73	154,483	8,550
Total	\$ 5,957,298	100.00 %	\$ 5,644,863	\$ 312,435

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2021

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	\$ 6,318,516		\$ 6,102,406	\$ 216,110
General Fund Reserve for Encumbrances at June 30, 2020	10,472		10,472	
General Fund Contribution	<u>6,328,988</u>	<u>96.54 %</u>	<u>6,112,878</u>	<u>216,110</u>
Restricted Federal Resources				
Title I, Part A	209,922	3.20	202,754	7,168
Title II, Part A	<u>16,735</u>	<u>0.26</u>	<u>16,164</u>	<u>571</u>
Restricted Federal Resources Total	<u>226,657</u>	<u>3.46</u>	<u>218,918</u>	<u>7,739</u>
Total	<u>\$ 6,555,645</u>	<u>100.00 %</u>	<u>\$ 6,331,796</u>	<u>\$ 223,849</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2021

School: John F. Kennedy

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	\$ 5,112,688		\$ 4,936,357	\$ 176,331
General Fund Reserve for Encumbrances at June 30, 2020	<u>2,923</u>		<u>2,923</u>	
General Fund Contribution	<u>5,115,611</u>	<u>98.78 %</u>	<u>4,939,280</u>	<u>176,331</u>
Restricted Federal Resources				
Title I, Part A	58,465	1.13	56,450	2,015
Title II, Part A	<u>4,660</u>	<u>0.09</u>	<u>4,499</u>	<u>161</u>
Restricted Federal Resources Total	<u>63,125</u>	<u>1.22</u>	<u>60,949</u>	<u>2,176</u>
Total	<u>\$ 5,178,736</u>	<u>100.00 %</u>	<u>\$ 5,000,229</u>	<u>\$ 178,507</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2021

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	\$ 7,358,319		\$ 6,911,749	\$ 446,570
General Fund Reserve for Encumbrances at June 30, 2020	33,231		33,231	
General Fund Contribution	<u>7,391,550</u>	<u>93.34 %</u>	<u>6,944,980</u>	<u>446,570</u>
Restricted Federal Resources				
Title I, Part A	488,896	6.17	459,359	29,537
Title II, Part A	<u>38,974</u>	<u>0.49</u>	<u>36,619</u>	<u>2,355</u>
Restricted Federal Resources Total	<u>527,870</u>	<u>6.66</u>	<u>495,978</u>	<u>31,892</u>
Total	<u>\$ 7,919,420</u>	<u>100.00 %</u>	<u>\$ 7,440,958</u>	<u>\$ 478,462</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2021

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	\$ 4,556,350		\$ 4,326,867	\$ 229,483
General Fund Reserve for Encumbrances at June 30, 2020	<u>5,228</u>		<u>5,194</u>	<u>34</u>
General Fund Contribution	<u>4,561,578</u>	<u>96.86 %</u>	<u>4,332,061</u>	<u>229,517</u>
Restricted Federal Resources				
Title I, Part A	137,185	2.91	130,282	6,903
Title II, Part A	<u>10,936</u>	<u>0.23</u>	<u>10,386</u>	<u>550</u>
Restricted Federal Resources Total	<u>148,121</u>	<u>3.14</u>	<u>140,668</u>	<u>7,453</u>
Total	<u>\$ 4,709,699</u>	<u>100.00 %</u>	<u>\$ 4,472,729</u>	<u>\$ 236,970</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2021

School: Louise A. Spencer

Resources	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budget	\$ 7,408,428		\$ 7,057,985	\$ 350,443
General Fund Reserve for Encumbrances at June 30, 2020	<u>7,582</u>		<u>7,582</u>	
General Fund Contribution	<u>7,416,010</u>	<u>95.96 %</u>	<u>7,065,567</u>	<u>350,443</u>
Restricted Federal Resources				
Title I, Part A	289,102	3.74	275,441	13,661
Title II, Part A	<u>23,047</u>	<u>0.30</u>	<u>21,958</u>	<u>1,089</u>
Restricted Federal Resources Total	<u>312,149</u>	<u>4.04</u>	<u>297,399</u>	<u>14,750</u>
Total	<u>\$ 7,728,159</u>	<u>100.00 %</u>	<u>\$ 7,362,966</u>	<u>\$ 365,193</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2021

School: Luis Munoz Marin

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	\$ 7,335,068		\$ 7,164,253	\$ 170,815
General Fund Reserve for Encumbrances at June 30, 2020	11,048		10,918	130
General Fund Contribution	<u>7,346,116</u>	<u>95.27 %</u>	<u>7,175,171</u>	<u>170,945</u>
Restricted Federal Resources				
Title I, Part A	337,439	4.38	329,587	7,852
Title II, Part A	<u>26,900</u>	<u>0.35</u>	<u>26,274</u>	<u>626</u>
Restricted Federal Resources Total	<u>364,339</u>	<u>4.73</u>	<u>355,861</u>	<u>8,478</u>
Total	<u>\$ 7,710,455</u>	<u>100.00 %</u>	<u>\$ 7,531,032</u>	<u>\$ 179,423</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2021

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	\$ 6,264,667		\$ 6,062,729	\$ 201,938
General Fund Reserve for Encumbrances at June 30, 2020	30,407		30,148	259
General Fund Contribution	<u>6,295,074</u>	98.05 %	<u>6,092,877</u>	<u>202,197</u>
Restricted Federal Resources				
Title I, Part A	116,469	1.81	112,728	3,741
Title II, Part A	<u>9,285</u>	<u>0.14</u>	<u>8,987</u>	<u>298</u>
Restricted Federal Resources Total	<u>125,754</u>	<u>1.95</u>	<u>121,715</u>	<u>4,039</u>
Total	<u>\$ 6,420,828</u>	<u>100.00 %</u>	<u>\$ 6,214,592</u>	<u>\$ 206,236</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2021

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	\$ 7,578,599		\$ 7,243,741	\$ 334,858
General Fund Reserve for Encumbrances at June 30, 2020	9,989		8,939	1,050
General Fund Contribution	<u>7,588,588</u>	<u>95.33 %</u>	<u>7,252,680</u>	<u>335,908</u>
Restricted Federal Resources				
Title I, Part A	344,344	4.33	329,102	15,242
Title II, Part A	<u>27,450</u>	<u>0.34</u>	<u>26,235</u>	<u>1,215</u>
Restricted Federal Resources Total	<u>371,794</u>	<u>4.67</u>	<u>355,337</u>	<u>16,457</u>
Total	<u>\$ 7,960,382</u>	<u>100.00 %</u>	<u>\$ 7,608,017</u>	<u>\$ 352,365</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2021

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	\$ 7,571,399		\$ 7,267,390	\$ 304,009
General Fund Reserve for Encumbrances at June 30, 2020	5,158		4,690	468
General Fund Contribution	<u>7,576,557</u>	95.50 %	<u>7,272,080</u>	<u>304,477</u>
Restricted Federal Resources				
Title I, Part A	330,534	4.17	317,251	13,283
Title II, Part A	<u>26,350</u>	<u>0.33</u>	<u>25,291</u>	<u>1,059</u>
Restricted Federal Resources Total	<u>356,884</u>	<u>4.50</u>	<u>342,542</u>	<u>14,342</u>
Total	<u>\$ 7,933,441</u>	<u>100.00 %</u>	<u>\$ 7,614,622</u>	<u>\$ 318,819</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2021

School: East Ward (New 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	\$ 3,687,232		\$ 3,536,081	\$ 151,151
General Fund Reserve for Encumbrances at June 30, 2020	1,127		1,127	
General Fund Contribution	3,688,359	96.83 %	3,537,208	151,151
Restricted Federal Resources				
Title I, Part A	111,866	2.94	107,282	4,584
Title II, Part A	8,918	0.23	8,553	365
Restricted Federal Resources Total	120,784	3.17	115,835	4,949
Total	\$ 3,809,143	100.00 %	\$ 3,653,043	\$ 156,100

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2021

School: Newark Vocational

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budget	\$ 4,493,533		\$ 4,257,596	\$ 235,937
General Fund Contribution	4,493,533	98.41 %	4,257,596	235,937
Restricted Federal Resources				
Title I, Part A	67,212	1.47	63,683	3,529
Title II, Part A	5,358	0.12	5,077	281
Restricted Federal Resources Total	72,570	1.59	68,760	3,810
Total	\$ 4,566,103	100.00 %	\$ 4,326,356	\$ 239,747

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2021

School: Salome Urefia (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	\$ 3,990,301		\$ 3,928,266	\$ 62,035
General Fund Reserve for Encumbrances at June 30, 2020	4,559		4,514	45
General Fund Contribution	<u>3,994,860</u>	<u>96.91</u> %	<u>3,932,780</u>	<u>62,080</u>
Restricted Federal Resources				
Title I, Part A	117,850	2.86	116,019	1,831
Title II, Part A	<u>9,395</u>	<u>0.23</u>	<u>9,249</u>	<u>146</u>
Restricted Federal Resources Total	<u>127,245</u>	<u>3.09</u>	<u>125,268</u>	<u>1,977</u>
Total	<u><u>\$ 4,122,105</u></u>	<u><u>100.00</u></u> %	<u><u>\$ 4,058,048</u></u>	<u><u>\$ 64,057</u></u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2021

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	\$ 7,854,373		\$ 7,700,038	\$ 154,335
General Fund Reserve for Encumbrances at June 30, 2020	9,806		9,806	
General Fund Contribution	<u>7,864,179</u>	<u>94.87</u> %	<u>7,709,844</u>	<u>154,335</u>
Restricted Federal Resources				
Title I, Part A	394,063	4.75	386,330	7,733
Title II, Part A	<u>31,414</u>	<u>0.38</u>	<u>30,798</u>	<u>616</u>
Restricted Federal Resources Total	<u>425,477</u>	<u>5.13</u>	<u>417,128</u>	<u>8,349</u>
Total	<u>\$ 8,289,656</u>	<u>100.00</u> %	<u>\$ 8,126,972</u>	<u>\$ 162,684</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2021

School: 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	\$ 6,947,623		\$ 6,633,733	\$ 313,890
General Fund Reserve for Encumbrances at June 30, 2020	57,551		27,539	30,012
General Fund Contribution	<u>7,005,174</u>	<u>95.21 %</u>	<u>6,661,272</u>	<u>343,902</u>
Restricted Federal Resources				
Title I, Part A	326,391	4.44	310,368	16,023
Title II, Part A	<u>26,019</u>	<u>0.35</u>	<u>24,742</u>	<u>1,277</u>
Restricted Federal Resources Total	<u>352,410</u>	<u>4.79</u>	<u>335,110</u>	<u>17,300</u>
Total	<u>\$ 7,357,584</u>	<u>100.00 %</u>	<u>\$ 6,996,382</u>	<u>\$ 361,202</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2021

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	\$ 6,288,580		\$ 6,035,060	\$ 253,520
General Fund Reserve for Encumbrances at June 30, 2020	4,683		4,683	
General Fund Contribution	<u>6,293,263</u>	<u>95.56</u> %	<u>6,039,743</u>	<u>253,520</u>
Restricted Federal Resources				
Title I, Part A	270,689	4.11	259,785	10,904
Title II, Part A	<u>21,579</u>	<u>0.33</u>	<u>20,710</u>	<u>869</u>
Restricted Federal Resources Total	<u>292,268</u>	<u>4.44</u>	<u>280,495</u>	<u>11,773</u>
Total	<u>\$ 6,585,531</u>	<u>100.00</u> %	<u>\$ 6,320,238</u>	<u>\$ 265,293</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2021

School: Quitman 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	\$ 6,524,326		\$ 6,118,323	\$ 406,003
General Fund Reserve for Encumbrances at June 30, 2020	15,905		15,905	
General Fund Contribution	<u>6,540,231</u>	<u>96.83 %</u>	<u>6,134,228</u>	<u>406,003</u>
Restricted Federal Resources				
Title I, Part A	198,872	2.94	186,526	12,346
Title II, Part A	<u>15,854</u>	<u>0.23</u>	<u>14,870</u>	<u>984</u>
Restricted Federal Resources Total	<u>214,726</u>	<u>3.17</u>	<u>201,396</u>	<u>13,330</u>
Total	<u>\$ 6,754,957</u>	<u>100.00 %</u>	<u>\$ 6,335,624</u>	<u>\$ 419,333</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2021

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	\$ 6,059,952		\$ 5,734,964	\$ 324,988
General Fund Reserve for Encumbrances at June 30, 2020	14,521		14,426	95
General Fund Contribution	<u>6,074,473</u>	<u>94.72</u> %	<u>5,749,390</u>	<u>325,083</u>
Restricted Federal Resources				
Title I, Part A	313,501	4.89	296,724	16,777
Title II, Part A	<u>24,992</u>	<u>0.39</u>	<u>23,655</u>	<u>1,337</u>
Restricted Federal Resources Total	<u>338,493</u>	<u>5.28</u>	<u>320,379</u>	<u>18,114</u>
Total	<u>\$ 6,412,966</u>	<u>100.00</u> %	<u>\$ 6,069,769</u>	<u>\$ 343,197</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2021

School: Ridge 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	\$ 6,974,687		\$ 6,759,228	\$ 215,459
General Fund Reserve for Encumbrances at June 30, 2020	18,603		18,603	
General Fund Contribution	<u>6,993,290</u>	<u>96.07</u> %	<u>6,777,831</u>	<u>215,459</u>
Restricted Federal Resources				
Title I, Part A	264,704	3.64	256,549	8,155
Title II, Part A	<u>21,102</u>	<u>0.29</u>	<u>20,452</u>	<u>650</u>
Restricted Federal Resources Total	<u>285,806</u>	<u>3.93</u>	<u>277,001</u>	<u>8,805</u>
Total	<u>\$ 7,279,096</u>	<u>100.00</u> %	<u>\$ 7,054,832</u>	<u>\$ 224,264</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2021

School: Roberto Clemente

Resources	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budget	\$ 5,649,165		\$ 5,349,166	\$ 299,999
General Fund Reserve for Encumbrances at June 30, 2020	3,836		3,818	18
General Fund Contribution	<u>5,653,001</u>	<u>94.57 %</u>	<u>5,352,984</u>	<u>300,017</u>
Restricted Federal Resources				
Title I, Part A	300,611	5.03	284,657	15,954
Title II, Part A	<u>23,964</u>	<u>0.40</u>	<u>22,692</u>	<u>1,272</u>
Restricted Federal Resources Total	<u>324,575</u>	<u>5.43</u>	<u>307,349</u>	<u>17,226</u>
Total	<u>\$ 5,977,576</u>	<u>100.00 %</u>	<u>\$ 5,660,333</u>	<u>\$ 317,243</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2021

School: Science High

Resources	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budget	\$ 9,121,797		\$ 8,697,270	\$ 424,527
General Fund Reserve for Encumbrances at June 30, 2020	<u>31,826</u>		<u>21,789</u>	<u>10,037</u>
General Fund Contribution	<u>9,153,623</u>	<u>96.79 %</u>	<u>8,719,059</u>	<u>434,564</u>
Restricted Federal Resources				
Title I, Part A	280,815	2.97	267,483	13,332
Title II, Part A	<u>22,386</u>	<u>0.24</u>	<u>21,323</u>	<u>1,063</u>
Restricted Federal Resources Total	<u>303,201</u>	<u>3.21</u>	<u>288,806</u>	<u>14,395</u>
Total	<u>\$ 9,456,824</u>	<u>100.00 %</u>	<u>\$ 9,007,865</u>	<u>\$ 448,959</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2021

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	\$ 5,817,725		\$ 5,260,714	\$ 557,011
General Fund Reserve for Encumbrances at June 30, 2020	19,243		19,183	60
General Fund Contribution	<u>5,836,968</u>	96.50 %	<u>5,279,897</u>	<u>557,071</u>
Restricted Federal Resources				
Title I, Part A	196,110	3.24	177,394	18,716
Title II, Part A	<u>15,634</u>	<u>0.26</u>	<u>14,142</u>	<u>1,492</u>
Restricted Federal Resources Total	<u>211,744</u>	<u>3.50</u>	<u>191,536</u>	<u>20,208</u>
Total	<u>\$ 6,048,712</u>	<u>100.00 %</u>	<u>\$ 5,471,433</u>	<u>\$ 577,279</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2021

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	\$ 7,853,473		\$ 7,375,352	\$ 478,121
General Fund Reserve for Encumbrances at June 30, 2020	<u>1,605</u>		<u>1,605</u>	
General Fund Contribution	<u>7,855,078</u>	<u>95.93</u> %	<u>7,376,957</u>	<u>478,121</u>
Restricted Federal Resources				
Title I, Part A	308,437	3.77	289,663	18,774
Title II, Part A	<u>24,588</u>	<u>0.30</u>	<u>23,091</u>	<u>1,497</u>
Restricted Federal Resources Total	<u>333,025</u>	<u>4.07</u>	<u>312,754</u>	<u>20,271</u>
Total	<u>\$ 8,188,103</u>	<u>100.00</u> %	<u>\$ 7,689,711</u>	<u>\$ 498,392</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2021

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	\$ 5,545,694		\$ 5,352,415	\$ 193,279
General Fund Reserve for Encumbrances at June 30, 2020	25,669		25,669	
General Fund Contribution	<u>5,571,363</u>	95.39 %	<u>5,378,084</u>	<u>193,279</u>
Restricted Federal Resources				
Title I, Part A	249,512	4.27	240,856	8,656
Title II, Part A	<u>19,891</u>	<u>0.34</u>	<u>19,201</u>	<u>690</u>
Restricted Federal Resources Total	<u>269,403</u>	<u>4.61</u>	<u>260,057</u>	<u>9,346</u>
Total	<u>\$ 5,840,766</u>	<u>100.00 %</u>	<u>\$ 5,638,141</u>	<u>\$ 202,625</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2021

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	\$ 4,174,010		\$ 3,682,966	\$ 491,044
General Fund Reserve for Encumbrances at June 30, 2020	16,946		16,896	50
General Fund Contribution	<u>4,190,956</u>	95.18 %	<u>3,699,862</u>	<u>491,094</u>
Restricted Federal Resources				
Title I, Part A	196,571	4.46	173,537	23,034
Title II, Part A	<u>15,670</u>	<u>0.36</u>	<u>13,834</u>	<u>1,836</u>
Restricted Federal Resources Total	<u>212,241</u>	<u>4.82</u>	<u>187,371</u>	<u>24,870</u>
Total	<u>\$ 4,403,197</u>	<u>100.00 %</u>	<u>\$ 3,887,233</u>	<u>\$ 515,964</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2021

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	\$ 7,063,747		\$ 6,619,579	\$ 444,168
General Fund Reserve for Encumbrances at June 30, 2020	28,706		28,564	142
General Fund Contribution	<u>7,092,453</u>	<u>96.22 %</u>	<u>6,648,143</u>	<u>444,310</u>
Restricted Federal Resources				
Title I, Part A	257,798	3.50	241,648	16,150
Title II, Part A	<u>20,551</u>	<u>0.28</u>	<u>19,264</u>	<u>1,287</u>
Restricted Federal Resources Total	<u>278,349</u>	<u>3.78</u>	<u>260,912</u>	<u>17,437</u>
Total	<u>\$ 7,370,802</u>	<u>100.00 %</u>	<u>\$ 6,909,055</u>	<u>\$ 461,747</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2021

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	\$ 5,824,831		\$ 5,591,180	\$ 233,651
General Fund Reserve for Encumbrances at June 30, 2020	2,239		1,277	962
General Fund Contribution	<u>5,827,070</u>	95.28 %	<u>5,592,457</u>	<u>234,613</u>
Restricted Federal Resources				
Title I, Part A	267,006	4.37	256,256	10,750
Title II, Part A	<u>21,285</u>	<u>0.35</u>	<u>20,428</u>	<u>857</u>
Restricted Federal Resources Total	<u>288,291</u>	<u>4.72</u>	<u>276,684</u>	<u>11,607</u>
Total	<u><u>\$ 6,115,361</u></u>	<u><u>100.00 %</u></u>	<u><u>\$ 5,869,141</u></u>	<u><u>\$ 246,220</u></u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2021

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	\$ 6,249,001		\$ 5,997,713	\$ 251,288
General Fund Reserve for Encumbrances at June 30, 2020	15,153		13,042	2,111
General Fund Contribution	<u>6,264,154</u>	<u>97.23 %</u>	<u>6,010,755</u>	<u>253,399</u>
Restricted Federal Resources				
Title I, Part A	165,268	2.57	158,583	6,685
Title II, Part A	<u>13,175</u>	<u>0.20</u>	<u>12,642</u>	<u>533</u>
Restricted Federal Resources Total	<u>178,443</u>	<u>2.77</u>	<u>171,225</u>	<u>7,218</u>
Total	<u><u>\$ 6,442,597</u></u>	<u><u>100.00 %</u></u>	<u><u>\$ 6,181,980</u></u>	<u><u>\$ 260,617</u></u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2021

School: Weequahic High

Resources	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budget	\$ 6,138,049		\$ 5,863,638	\$ 274,411
General Fund Reserve for Encumbrances at June 30, 2020	21,223		13,229	7,994
General Fund Contribution	<u>6,159,272</u>	<u>97.99 %</u>	<u>5,876,867</u>	<u>282,405</u>
Restricted Federal Resources				
Title I, Part A	116,930	1.86	111,569	5,361
Title II, Part A	<u>9,320</u>	<u>0.15</u>	<u>8,893</u>	<u>427</u>
Restricted Federal Resources Total	<u>126,250</u>	<u>2.01</u>	<u>120,462</u>	<u>5,788</u>
Total	<u>\$ 6,285,522</u>	<u>100.00 %</u>	<u>\$ 5,997,329</u>	<u>\$ 288,193</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2021

School: West 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	\$ 7,548,218		\$ 7,305,374	\$ 242,844
General Fund Reserve for Encumbrances at June 30, 2020	13,329		11,662	1,667
General Fund Contribution	<u>7,561,547</u>	96.76 %	<u>7,317,036</u>	<u>244,511</u>
Restricted Federal Resources				
Title I, Part A	234,780	3.00	227,188	7,592
Title II, Part A	<u>18,716</u>	<u>0.24</u>	<u>18,111</u>	<u>605</u>
Restricted Federal Resources Total	<u>253,496</u>	<u>3.24</u>	<u>245,299</u>	<u>8,197</u>
Total	<u>\$ 7,815,043</u>	<u>100.00 %</u>	<u>\$ 7,562,335</u>	<u>\$ 252,708</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2021

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	\$ 9,487,656		\$ 8,411,429	\$ 1,076,227
General Fund Reserve for Encumbrances at June 30, 2020	46,755		46,650	105
General Fund Contribution	<u>9,534,411</u>	<u>95.09 %</u>	<u>8,458,079</u>	<u>1,076,332</u>
Restricted Federal Resources				
Title I, Part A	456,672	4.55	405,119	51,553
Title II, Part A	<u>36,405</u>	<u>0.36</u>	<u>32,295</u>	<u>4,110</u>
Restricted Federal Resources Total	<u>493,077</u>	<u>4.91</u>	<u>437,414</u>	<u>55,663</u>
Total	<u>\$ 10,027,488</u>	<u>100.00 %</u>	<u>\$ 8,895,493</u>	<u>\$ 1,131,995</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

District-Wide Expense	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Kindergarten	\$ 7,926,403	\$ 396,500	\$ 8,322,903	\$ 7,837,357	\$ 485,546
Grades 1- 5	53,675,341	(553,246)	53,122,095	52,037,740	1,084,355
Grades 6-8	35,759,235	(106,243)	35,652,992	34,388,104	1,264,888
Grades 9-12	49,146,037	(80,652)	49,065,385	48,580,363	485,022
Undistributed Instruction:					
Other Salaries of Instruction	3,457,087	(15,400)	3,441,687	3,307,108	134,579
Purchased Professional - Educational Services		5,130	5,130	2,250	2,880
Purchased Technical Services	12,786	48,444	61,230	981	60,249
Other Purchased Services	12,747	(10,300)	2,447	313	2,134
General Supplies	4,436,166	(52,918)	4,383,248	3,311,178	1,072,070
Textbooks	204,103	8,332	212,435	48,610	163,825
Other Objects	775,762	(69,382)	706,380	97,972	608,408
Total Regular Programs	155,405,667	(429,735)	154,975,932	149,611,976	5,363,956
Instruction - Special Education:					
Cognitive - Mild:					
Salaries of Teachers	803,775	(45,000)	758,775	746,146	12,629
Other Salaries for Instruction	24,408		24,408		24,408
General Supplies	5,400		5,400	4,853	547
Total Cognitive - Mild	833,583	(45,000)	788,583	750,999	37,584
Cognitive - Moderate:					
Salaries of Teachers	218,546		218,546	216,978	1,568
Other Salaries for Instruction	5,850	(5,000)	850		850
General Supplies	7,908		7,908	7,661	247
Other Objects	2,500		2,500		2,500
Total Cognitive - Moderate	234,804	(5,000)	229,804	224,639	5,165
Learning and/or Language Disabilities:					
Salaries of Teachers	8,969,027	(176,484)	8,792,543	8,487,187	305,356
Other Salaries of Instruction	922,288	106,600	1,028,888	836,243	192,645
Purchased Professional - Educational Services	18,800		18,800		18,800
General Supplies	106,413		106,413	74,714	31,699
Other Objects	4,800		4,800		4,800
Total Learning and/or Language Disabilities	10,021,328	(69,884)	9,951,444	9,398,144	553,300
Auditory Impairments:					
Salaries of Teachers	896,065	27,000	923,065	918,881	4,184
Other Salaries for Instruction	519,044	(8,900)	510,144	477,532	32,612
Purchased Professional & Educational Services	5,000		5,000		5,000
General Supplies	20,000		20,000	11,916	8,084
Total Auditory Impairments	1,440,109	18,100	1,458,209	1,408,329	49,880
Behavioral Disabilities:					
Salaries of Teachers	1,469,027	113,000	1,582,027	1,572,865	9,162
Other Salaries of Instruction	736,991	29,000	765,991	652,985	113,006
Purchased Professional & Educational Services	46,360		46,360	25,000	21,360
General Supplies	56,820	(10,000)	46,820	45,217	1,603
Other Objects	4,000		4,000		4,000
Total Behavioral Disabilities	2,313,198	132,000	2,445,198	2,296,067	149,131

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

District-Wide	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Multiple Disabilities:					
Salaries of Teachers	\$ 3,673,884	\$ (194,000)	\$ 3,479,884	\$ 3,323,569	\$ 156,315
Other Salaries for Instruction	1,014,947	98,000	1,112,947	1,018,604	94,343
Purchased Professional & Educational Services	9,900		9,900		9,900
General Supplies	52,717		52,717	38,280	14,437
Other Objects	6,950		6,950		6,950
Total Multiple Disabilities	4,758,398	(96,000)	4,662,398	4,380,453	281,945
Resource Room/Resource Center:					
Salaries of Teachers	16,600,912	86,531	16,687,443	16,085,216	602,227
Other Salaries for Instruction	431,165	199,600	630,765	269,701	361,064
General Supplies	161,618	(18,816)	142,802	99,628	43,174
Other Objects	9,838		9,838	6,010	3,828
Total Resource Room/Resource Center	17,203,533	267,315	17,470,848	16,460,555	1,010,293
Autism:					
Salaries of Teachers	6,883,562	116,110	6,999,672	6,886,198	113,474
Other Salaries for Instruction	2,123,254	(82,100)	2,041,154	1,823,520	217,634
Purchased Professional & Educational Services	23,500		23,500		23,500
General Supplies	94,225	(8,300)	85,925	61,523	24,402
Total Autism	9,124,541	25,710	9,150,251	8,771,241	379,010
Total Special Education	45,929,494	227,241	46,156,735	43,690,427	2,466,308
Bilingual Education:					
Salaries of Teachers	25,700,953	(667,058)	25,033,895	24,103,573	930,322
Other Salaries for Instruction	1,429,148	90,000	1,519,148	1,112,463	406,685
General Supplies	166,369		166,369	97,356	69,013
Textbooks	1,000	1,060	2,060	2,060	
Other Objects	13,284		13,284		13,284
Total Bilingual Education	27,310,754	(575,998)	26,734,756	25,315,452	1,419,304
School Sponsored Co-curricular Activities:					
Salaries	2,109,816	(364,500)	1,745,316	1,371,822	373,494
Purchased Professional - Educational Services	73,347	(30,000)	43,347		43,347
Supplies and Materials	132,689		132,689	12,845	119,844
Other Objects	42,914	(4,000)	38,914	5,000	33,914
Total School Sponsored Co-curricular Activities	2,358,766	(398,500)	1,960,266	1,389,667	570,599
School Sponsored Athletics:					
Salaries	2,817,543	433,000	3,250,543	2,949,628	300,915
Supplies and Materials	714,195	(20,500)	693,695	377,681	316,014
Other Objects	234,136	(4,500)	229,636	195,900	33,736
Total School Sponsored Athletics	3,765,874	408,000	4,173,874	3,523,209	650,665
Before/After School Programs:					
Salaries of Teachers	1,887,074	(1,485,822)	401,252	384,997	16,255
Other Salaries for Instruction	191,508	(180,392)	11,116	6,292	4,824
Total Before/After School Programs	2,078,582	(1,666,214)	412,368	391,289	21,079
Alternative Education Programs - Instruction:					
Purchased Professional and Technical Services	21,663	(2,000)	19,663		19,663
Supplies and Materials	6,000		6,000	5,686	314
Total Alternative Education Programs - Instruction	27,663	(2,000)	25,663	5,686	19,977

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

District-Wide	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Other Supplemental/At-Risk Programs - Instruction:					
Salaries of Reading Specialists	\$ 212,638	\$ 3,000	\$ 215,638	\$ 215,581	\$ 57
Purchased Professional and Technical Services	555,275	(20,880)	534,395	191,526	342,869
Total Other Supplemental/At-Risk Programs - Instruction	767,913	(17,880)	750,033	407,107	342,926
Total Instruction	237,644,713	(2,455,086)	235,189,627	224,334,813	10,854,814
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	5,189,893	74,418	5,264,311	5,133,414	130,897
Salaries of Family Liaisons/Comm Parent Inv. Specialists	1,928,230	8,100	1,936,330	1,769,158	167,172
Purchased Professional and Technical Services	5,900		5,900		5,900
Supplies and Materials	47,637	(254)	47,383	14,317	33,066
Other Objects	31,335	(3,838)	27,497	7,998	19,499
Total Attendance and Social Work Services	7,202,995	78,426	7,281,421	6,924,887	356,534
Health Services:					
Salaries	7,226,992	382,100	7,609,092	7,455,749	153,343
Other Salaries	165,911	32,839	198,750	141,871	56,879
Supplies and Materials	113,617		113,617	48,528	65,089
Total Health Services	7,506,520	414,939	7,921,459	7,646,148	275,311
Guidance:					
Salaries of Other Professional Staff	7,274,487	364,232	7,638,719	7,391,606	247,113
Salaries of Secretarial and Clerical Assistants	57,332		57,332	57,125	207
Other Salaries	45,900	10,000	55,900	38,538	17,362
Purchased Professional - Educational Services	11,260		11,260		11,260
Supplies and Materials	38,008		38,008	18,315	19,693
Other Objects	18,080	(8,390)	9,690		9,690
Total Guidance	7,445,067	365,842	7,810,909	7,505,584	305,325
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	7,016,856	(139,399)	6,877,457	6,574,844	302,613
Salaries of Other Professional Staff	6,277,924	(248,002)	6,029,922	5,823,162	206,760
Salaries of Secretarial and Clerical Assistants	4,104,411	(113,500)	3,990,911	3,588,700	402,211
Other Salaries	744,266	22,000	766,266	751,949	14,317
Salaries of Facilitators, Math and Literacy Coaches	7,128,653	278,900	7,407,553	7,221,368	186,185
Purchased Professional - Educational Services	635,510	(47,297)	588,213	93,012	495,201
Supplies and Materials	76,056		76,056	34,256	41,800
Other Objects	208,818	(4,027)	204,791	21,223	183,568
Total Improvement of Instruction Services	26,192,494	(251,325)	25,941,169	24,108,514	1,832,655
Educational Media/Library Services:					
Salaries of Other Professional Staff	2,114,479	27,907	2,142,386	1,930,941	211,445
Other Salaries	2,925		2,925		2,925
Other Purchased Services	1,100		1,100		1,100
Supplies and Materials	124,395	184	124,579	53,407	71,172
Other Objects	5,500		5,500	2,819	2,681
Total Educational Media/Library Services	2,248,399	28,091	2,276,490	1,987,167	289,323
Instructional Staff Training Services:					
Purchased Professional - Educational Services	168,356	(7,357)	160,999	41,064	119,935
Supplies and Materials	28,395		28,395	3,829	24,566
Other Objects	19,356	(1,000)	18,356		18,356
Total Instructional Staff Training Services	216,107	(8,357)	207,750	44,893	162,857

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

District-Wide	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	\$ 15,178,461	\$ 1,103,501	\$ 16,281,962	\$ 16,198,544	\$ 83,418
Salaries of Other Professional Staff	88,681	2,000	90,681	90,119	562
Salaries of Secretarial and Clerical Assistants	4,104,411	765,200	4,869,611	4,801,496	68,115
Other Salaries	103,282	39,065	142,347	88,268	54,079
Other Purchased Services	1,203,761	(220,455)	983,306	698,558	284,748
Supplies and Materials	420,549	(15,962)	404,587	181,111	223,476
Other Objects	344,229	(5,682)	338,547	104,630	233,917
Total Support Services – School Administration	21,443,374	1,667,667	23,111,041	22,162,726	948,315
Security:					
Salaries	7,975,131	(285,900)	7,689,231	7,170,329	518,902
General Supplies	66,269	1,110	67,379	33,139	34,240
Total Security	8,041,400	(284,790)	7,756,610	7,203,468	553,142
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	827,964	(63,544)	764,420		764,420
Total Student Transportation Services	827,964	(63,544)	764,420	-	764,420
Unallocated Benefits:					
Health Benefits	57,765,217		57,765,217	57,765,217	
Total Unallocated Benefits	57,765,217	-	57,765,217	57,765,217	-
Total Undistributed Expenditures	138,889,537	1,946,949	140,836,486	135,348,604	5,487,882
Total Expenditures - Current Expense	376,534,250	(508,137)	376,026,113	359,683,417	16,342,696
Capital Outlay:					
Equipment:					
Regular Programs - Instruction:					
Grades 1-5	36,000	(4,995)	31,005	16,280	14,725
Grades 6-8	52,000	4,816	56,816	56,816	
Grades 9-12	15,000		15,000		15,000
Special Education - Instruction:					
Behavioral Disabilities	14,000		14,000	6,999	7,001
Multiple Disabilities	5,000	(2,200)	2,800		2,800
Undistributed Expenditures:					
School Administration	68,500	20,123	88,623	66,341	22,282
Non-Instructional Equipment	308,750	115,242	423,992	229,283	194,709
Total Equipment and Capital outlay	499,250	132,986	632,236	375,719	256,517
Total Expenditures - School Based	377,033,500	(375,151)	376,658,349	360,059,136	16,599,213
Other Financing Sources:					
Transfers In	376,107,805	(375,151)	375,732,654	360,221,414	(15,511,240)
Total Other Financing Sources	376,107,805	(375,151)	375,732,654	360,221,414	(15,511,240)
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(925,695)		(925,695)	162,278	1,087,973
Fund Balances, July 1	925,695		925,695	925,695	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 1,087,973	\$ 1,087,973

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: Abington Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Kindergarten	\$ 278,903	\$ 8,000	\$ 286,903	\$ 280,668	\$ 6,235
Grades 1- 5	1,558,963	(45,000)	1,513,963	1,488,705	25,258
Grades 6-8	1,064,962	15,000	1,079,962	1,053,804	26,158
Undistributed Instruction:					
Other Salaries of Instruction	107,628		107,628	107,053	575
General Supplies	70,907		70,907	23,533	47,374
Textbooks	500		500		500
Other Objects	17,089		17,089	2,182	14,907
Total Regular Programs	3,098,952	(22,000)	3,076,952	2,955,945	121,007
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	63,787	1,500	65,287	64,788	499
Other Salaries of Instruction	41,416	3,500	44,916	43,491	1,425
General Supplies	5,450		5,450	5,350	100
Total Learning and/or Language Disabilities	110,653	5,000	115,653	113,629	2,024
Resource Room/Resource Center:					
Salaries of Teachers	324,151	50,000	374,151	372,175	1,976
Other Salaries of Instruction	9,750		9,750		9,750
General Supplies	5,500		5,500	296	5,204
Total Resource Room/Resource Center	339,401	50,000	389,401	372,471	16,930
Total Special Education	450,054	55,000	505,054	486,100	18,954
Bilingual Education:					
Salaries of Teachers	975,912	(45,000)	930,912	908,357	22,555
Other Salaries of Instruction	60,060		60,060	36,449	23,611
General Supplies	14,019		14,019	2,477	11,542
Total Bilingual Education	1,049,991	(45,000)	1,004,991	947,283	57,708
School Sponsored Co-curricular Activities:					
Salaries	35,100		35,100	1,000	34,100
Supplies and Materials	10,250		10,250		10,250
Other Objects	7,450		7,450		7,450
Total School Sponsored Co-curricular Activities	52,800	-	52,800	1,000	51,800
School Sponsored Athletics:					
Salaries	21,048	20,000	41,048	39,372	1,676
Supplies and Materials	4,500		4,500	2,202	2,298
Other Objects	900		900		900
Total School Sponsored Athletics	26,448	20,000	46,448	41,574	4,874
Before/After School Programs:					
Salaries of Teachers	97,444	(91,716)	5,728	5,488	240
Other Salaries of Instruction	7,710	(5,170)	2,540	2,444	96
Total Before/After School Programs	105,154	(96,886)	8,268	7,932	336
Total Instruction	4,783,399	(88,886)	4,694,513	4,439,834	254,679

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: Abington Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	\$ 56,485	\$ 1,500	\$ 57,985	\$ 57,645	\$ 340
Salaries of Family Liaisons/Comm Parent Inv. Specialists	37,845	1,500	39,345	38,869	476
Supplies and Materials	1,500		1,500	343	1,157
Other Objects	500		500		500
Total Attendance and Social Work Services	96,330	3,000	99,330	96,857	2,473
Health Services:					
Salaries	75,947	19,000	94,947	92,792	2,155
Other Salaries	1,640		1,640	1,163	477
Supplies and Materials	1,221		1,221	111	1,110
Total Health Services	78,808	19,000	97,808	94,066	3,742
Guidance:					
Salaries of Other Professional Staff	94,442	5,000	99,442	97,922	1,520
Other Salaries	780		780		780
Supplies and Materials	500		500	149	351
Total Guidance	95,722	5,000	100,722	98,071	2,651
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	183,200	(50,000)	133,200	113,226	19,974
Salaries of Secretarial and Clerical Assistants	57,393	(7,000)	50,393	44,699	5,694
Salaries of Facilitators, Math & Literacy Coaches	132,723	10,000	142,723	142,581	142
Purchased Professional – Education Services	55,800		55,800		55,800
Other Objects	4,800		4,800		4,800
Total Improvement of Instruction Services	433,916	(47,000)	386,916	300,506	86,410
Educational Media/Library Services:					
Salaries of Other Professional Staff	104,762	1,500	106,262	106,013	249
Other Salaries	2,925		2,925		2,925
Other Purchased Services	1,100		1,100		1,100
Supplies and Materials	1,500		1,500	742	758
Other Objects	1,500		1,500		1,500
Total Educational Media/Library Services	111,787	1,500	113,287	106,755	6,532
Instructional Staff Training Services:					
Purchased Professional – Education Services	3,600		3,600		3,600
Supplies and Materials	750		750		750
Total Instructional Staff Training Services	4,350	-	4,350	-	4,350
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	341,247	60,000	401,247	401,009	238
Salaries of Secretarial and Clerical Assistants	57,393	16,000	73,393	72,844	549
Other Salaries	1,920		1,920	188	1,732
Other Purchased Services	24,228	(2,500)	21,728	13,395	8,333
Supplies and Materials	14,575		14,575	4,208	10,367
Other Objects	7,050		7,050	700	6,350
Total Support Services – School Administration	446,413	73,500	519,913	492,344	27,569
Security:					
Salaries	117,218	(22,500)	94,718	72,919	21,799
General Supplies	3,566		3,566	3,353	213
Total Security	120,784	(22,500)	98,284	76,272	22,012

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: Abington Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Student Transportation Services:					
Contracted Services --Transportation (Other than Between Home and School) -- Vendors	\$ 17,283		\$ 17,283		\$ 17,283
Total Student Transportation Services	17,283	-	17,283	-	17,283
Unallocated Benefits:					
Health Benefits	1,175,389		1,175,389	\$ 1,175,389	
Total Unallocated Benefits	1,175,389	-	1,175,389	1,175,389	-
Total Undistributed Expenditures	2,580,782	\$ 32,500	2,613,282	2,440,260	173,022
Total Expenditures - Current Expense	7,364,181	(56,386)	7,307,795	6,880,094	427,701
Capital Outlay:					
Equipment:					
Undistributed Expenditures:					
Non-Instructional Equipment	57,600		57,600	27,693	29,907
Total Equipment	57,600	-	57,600	27,693	29,907
Total Expenditures - School Based	7,421,781	(56,386)	7,365,395	6,907,787	457,608
Other Financing Sources:					
Transfers In	7,415,836	(56,386)	7,359,450	6,967,733	(391,717)
Total Other Financing Sources	7,415,836	(56,386)	7,359,450	6,967,733	(391,717)
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(5,945)		(5,945)	59,946	65,891
Fund Balances, July 1	5,945		5,945	5,945	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 65,891	\$ 65,891

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: Ann Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Kindergarten	\$ 570,061		\$ 570,061	\$ 525,865	\$ 44,196
Grades 1- 5	1,551,858	\$ 51,456	1,603,314	1,562,945	40,369
Grades 6-8	1,907,207	(30,000)	1,877,207	1,810,020	67,187
Undistributed Instruction:					
Other Salaries of Instruction	216,623		216,623	208,525	8,098
General Supplies	123,714		123,714	107,546	16,168
Textbooks	5,150		5,150	5,150	5,150
Other Objects	34,500		34,500	4,300	30,200
Total Regular Programs	4,409,113	21,456	4,430,569	4,219,201	211,368
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	62,878	6,000	68,878	67,643	1,235
Other Salaries of Instruction	33,115	1,000	34,115	31,785	2,330
Total Learning and/or Language Disabilities	95,993	7,000	102,993	99,428	3,565
Resource Room/Resource Center:					
Salaries of Teachers	786,252		786,252	785,770	482
Other Salaries of Instruction	25,350		25,350		25,350
General Supplies	1,010		1,010		1,010
Total Resource Room/Resource Center	812,612	-	812,612	785,770	26,842
Total Special Education	908,605	7,000	915,605	885,198	30,407
Bilingual Education:					
Salaries of Teachers	1,601,729	(101,456)	1,500,273	1,492,235	8,038
Other Salaries of Instruction	70,118		70,118	39,896	30,222
General Supplies	2,000		2,000		2,000
Total Bilingual Education	1,673,847	(101,456)	1,572,391	1,532,131	40,260
School Sponsored Co-curricular Activities:					
Salaries	31,172		31,172	24,660	6,512
Total School Sponsored Co-curricular Activities	31,172	-	31,172	24,660	6,512
School Sponsored Athletics:					
Salaries	12,100		12,100		12,100
Total School Sponsored Athletics	12,100	-	12,100	-	12,100
Before/After School Programs:					
Salaries of Teachers	25,567	(8,567)	17,000	14,576	2,424
Total Before/After School Programs	25,567	(8,567)	17,000	14,576	2,424
Other Supplemental/At-Risk Programs - Instruction:					
Salaries of Reading Specialists	212,638	3,000	215,638	215,581	57
Total Other Supplemental/At-Risk Programs - Instruction	212,638	3,000	215,638	215,581	57
Total Instruction	7,273,042	(78,567)	7,194,475	6,891,347	303,128

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: Ann Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	\$ 123,740	\$ 2,000	\$ 125,740	\$ 124,751	\$ 989
Salaries of Family Liaisons/Comm Parent Inv. Specialists	44,983		44,983	43,800	1,183
Total Attendance and Social Work Services	168,723	2,000	170,723	168,551	2,172
Health Services:					
Salaries	227,723	30,000	257,723	256,153	1,570
Other Salaries	1,530	2,000	3,530	3,321	209
Supplies and Materials	1,250		1,250	1,130	120
Total Health Services	230,503	32,000	262,503	260,604	1,899
Guidance:					
Salaries of Other Professional Staff	111,788	(30,000)	81,788	62,061	19,727
Total Guidance	111,788	(30,000)	81,788	62,061	19,727
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	226,703	(45,000)	181,703	161,748	19,955
Salaries of Secretarial and Clerical Assistants	98,653	(25,000)	73,653	65,880	7,773
Salaries of Facilitators, Math & Literacy Coaches	279,312	4,000	283,312	282,606	706
Other Objects	6,000		6,000	44	5,956
Total Improvement of Instruction Services	610,668	(66,000)	544,668	510,278	34,390
Educational Media/Library Services:					
Salaries of Other Professional Staff	102,031		102,031	100,349	1,682
Supplies and Materials	1,000		1,000		1,000
Total Educational Media/Library Services	103,031	-	103,031	100,349	2,682
Instructional Staff Training Services:					
Other Objects	956		956		956
Total Instructional Staff Training Services	956	-	956	-	956
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	396,158	57,000	453,158	452,228	930
Salaries of Secretarial and Clerical Assistants	98,653	55,000	153,653	153,450	203
Other Purchased Services	36,414	(2,900)	33,514	5,389	28,125
Other Objects	3,200		3,200	239	2,961
Total Support Services – School Administration	534,425	109,100	643,525	611,306	32,219
Security:					
Salaries	218,766	-	218,766	216,224	2,542
Total Security	218,766	-	218,766	216,224	2,542
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	45,600		45,600		45,600
Total Student Transportation Services	45,600	-	45,600	-	45,600
Unallocated Benefits:					
Health Benefits	1,711,010		1,711,010	1,711,010	
Total Unallocated Benefits	1,711,010	-	1,711,010	1,711,010	-
Total Undistributed Expenditures	3,735,470	47,100	3,782,570	3,640,383	142,187
Total Expenditures - Current Expense	11,008,512	(31,467)	10,977,045	10,531,730	445,315

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: Ann Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Capital Outlay:					
Equipment:					
Undistributed Expenditures:					
Non-Instructional Equipment	\$ 68,000		\$ 68,000	\$ 67,724	\$ 276
Total Equipment	68,000	-	68,000	67,724	276
Total Expenditures - School Based	11,076,512	\$ (31,467)	11,045,045	10,599,454	445,591
Other Financing Sources:					
Transfers In	11,052,567	(31,467)	11,021,100	10,586,274	(434,826)
Total Other Financing Sources	11,052,567	(31,467)	11,021,100	10,586,274	(434,826)
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(23,945)		(23,945)	(13,180)	10,765
Fund Balances, July 1	23,945		23,945	23,945	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 10,765	\$ 10,765

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: Arts High	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Grades 6-8	\$ 126,202	\$ 15,000	\$ 141,202	\$ 97,324	\$ 43,878
Grades 9-12	4,282,339	(175,000)	4,107,339	4,075,149	32,190
Undistributed Instruction:					
General Supplies	190,418	(23,109)	167,309	150,417	16,892
Textbooks	5,000		5,000		5,000
Total Regular Programs	4,603,959	(183,109)	4,420,850	4,322,890	97,960
Instruction - Special Education:					
Resource Room/Resource Center:					
Salaries of Teachers	171,081		171,081	167,077	4,004
Other Salaries of Instruction	3,900		3,900		3,900
Total Resource Room/Resource Center	174,981	-	174,981	167,077	7,904
Total Special Education	174,981	-	174,981	167,077	7,904
School Sponsored Co-curricular Activities:					
Salaries	106,300	40,000	146,300	144,793	1,507
Total School Sponsored Co-curricular Activities	106,300	40,000	146,300	144,793	1,507
School Sponsored Athletics:					
Salaries	101,100	21,000	122,100	120,150	1,950
Supplies and Materials	7,274		7,274	6,963	311
Other Objects	8,500		8,500	8,000	500
Total School Sponsored Athletics	116,874	21,000	137,874	135,113	2,761
Before/After School Programs:					
Salaries of Teachers	52,212	(36,695)	15,517	15,025	492
Total Before/After School Programs	52,212	(36,695)	15,517	15,025	492
Other Supplemental/At-Risk Programs - Instruction:					
Purchased Professional & Technical Services	131,916		131,916	92,260	39,656
Total Other Supplemental/At-Risk Programs - Instruction	131,916	-	131,916	92,260	39,656
Total Instruction	5,186,242	(158,804)	5,027,438	4,877,158	150,280
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	104,111		104,111	103,362	749
Salaries of Family Liaisons/Comm Parent Inv. Specialists	45,907		45,907	44,701	1,206
Total Attendance and Social Work Services	150,018	-	150,018	148,063	1,955
Health Services:					
Salaries	106,206	2,000	108,206	107,824	382
Other Salaries	1,640		1,640	1,508	132
Supplies and Materials	1,512		1,512	224	1,288
Total Health Services	109,358	2,000	111,358	109,556	1,802
Guidance:					
Salaries of Other Professional Staff	299,671		299,671	299,170	501
Other Salaries	2,280		2,280		2,280
Total Guidance	301,951	-	301,951	299,170	2,781

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: Arts High	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	\$ 128,078	\$ 71,000	\$ 199,078	\$ 198,348	\$ 730
Salaries of Other Professional Staff	412,830	(45,000)	367,830	353,688	14,142
Salaries of Secretarial and Clerical Assistants	61,953		61,953	56,371	5,582
Other Salaries	50,326		50,326	46,680	3,646
Other Objects	3,600		3,600		3,600
Total Improvement of Instruction Services	656,787	26,000	682,787	655,087	27,700
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	301,718	74,000	375,718	375,134	584
Salaries of Secretarial and Clerical Assistants	61,953	46,500	108,453	107,234	1,219
Other Salaries	7,260	3,000	10,260	7,738	2,522
Other Purchased Services	41,889	(4,000)	37,889	23,350	14,539
Supplies and Materials	29,705	(15,047)	14,658	12,384	2,274
Other Objects	10,756		10,756	3,228	7,528
Total Support Services – School Administration	453,281	104,453	557,734	529,068	28,666
Security:					
Salaries	185,519		185,519	168,370	17,149
Total Security	185,519	-	185,519	168,370	17,149
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	19,268		19,268		19,268
Total Student Transportation Services	19,268	-	19,268	-	19,268
Unallocated Benefits:					
Health Benefits	1,182,829		1,182,829	1,182,829	-
Total Unallocated Benefits	1,182,829	-	1,182,829	1,182,829	-
Total Undistributed Expenditures	3,059,011	132,453	3,191,464	3,092,143	99,321
Total Expenditures - Current Expense	8,245,253	(26,351)	8,218,902	7,969,301	249,601
Capital Outlay:					
Equipment:					
Undistributed Expenditures:					
Non-Instructional Equipment		38,156	38,156	33,197	4,959
Total Equipment	-	38,156	38,156	33,197	4,959
Total Expenditures - School Based	8,245,253	11,805	8,257,058	8,002,498	254,560
Other Financing Sources:					
Transfers In	8,124,439	11,805	8,136,244	7,912,834	(223,410)
Total Other Financing Sources	8,124,439	11,805	8,136,244	7,912,834	(223,410)
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(120,814)		(120,814)	(89,664)	31,150
Fund Balances, July 1	120,814		120,814	120,814	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 31,150	\$ 31,150

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: Avon Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Kindergarten	\$ 194,705	\$ 16,000	\$ 210,705	\$ 208,547	\$ 2,158
Grades 1- 5	1,471,612	8,000	1,479,612	1,471,464	8,148
Grades 6-8	550,957	(10,000)	540,957	516,346	24,611
Undistributed Instruction:					
Other Salaries of Instruction	71,532	(5,000)	66,532	59,622	6,910
Other Purchased Services	2,800	(2,800)			
General Supplies	49,227	23,632	72,859	46,725	26,134
Other Objects	8,000	(8,000)			
Total Regular Programs	2,348,833	21,832	2,370,665	2,302,704	67,961
Instruction - Special Education:					
Cognitive - Mild:					
Salaries of Teachers	368,042	5,000	373,042	372,449	593
Other Salaries of Instruction	12,708		12,708		12,708
General Supplies	5,000		5,000	4,853	147
Total Cognitive - Mild	385,750	5,000	390,750	377,302	13,448
Resource Room/Resource Center:					
Salaries of Teachers	275,560		275,560	270,135	5,425
Other Salaries of Instruction	5,850	55,000	60,850	58,370	2,480
Total Resource Room/Resource Center	281,410	55,000	336,410	328,505	7,905
Total Special Education	667,160	60,000	727,160	705,807	21,353
Bilingual Education:					
Salaries of Teachers	20,000	19,000	39,000	38,689	311
Total Bilingual Education	20,000	19,000	39,000	38,689	311
School Sponsored Co-curricular Activities:					
Salaries	31,900		31,900	22,700	9,200
Total School Sponsored Co-curricular Activities	31,900	-	31,900	22,700	9,200
School Sponsored Athletics:					
Salaries	17,000		17,000		17,000
Supplies and Materials	4,500	(4,500)			
Total School Sponsored Athletics	21,500	(4,500)	17,000	-	17,000
Before/After School Programs:					
Salaries of Teachers	25,050	(25,050)			
Total Before/After School Programs	25,050	(25,050)	-	-	-
Total Instruction	3,114,443	71,282	3,185,725	3,069,900	115,825
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	82,489	4,500	86,989	86,387	602
Other Objects	2,000		2,000		2,000
Total Attendance and Social Work Services	84,489	4,500	88,989	86,387	2,602

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: Avon Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Health Services:					
Salaries	\$ 100,816		\$ 100,816	\$ 98,265	\$ 2,551
Other Salaries	1,640		1,640	1,540	100
Supplies and Materials	2,800		2,800		2,800
Total Health Services	105,256	-	105,256	99,805	5,451
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	64,047	\$ (40,000)	24,047	20,910	3,137
Salaries of Secretarial and Clerical Assistants	46,712		46,712	43,843	2,869
Salaries of Facilitators, Math & Literacy Coaches	193,887	2,000	195,887	194,788	1,099
Other Objects	3,600		3,600		3,600
Total Improvement of Instruction Services	308,246	(38,000)	270,246	259,541	10,705
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	216,388	71,000	287,388	286,921	467
Salaries of Secretarial and Clerical Assistants	46,712	4,500	51,212	50,782	430
Other Purchased Services	15,000		15,000	3,252	11,748
Other Objects	5,400	(1,132)	4,268		4,268
Total Support Services – School Administration	283,500	74,368	357,868	340,955	16,913
Security:					
Salaries	117,201	(5,000)	112,201	104,961	7,240
Total Security	117,201	(5,000)	112,201	104,961	7,240
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	10,367	(10,000)	367		367
Total Student Transportation Services	10,367	(10,000)	367	-	367
Unallocated Benefits:					
Health Benefits	877,823		877,823	877,823	
Total Unallocated Benefits	877,823	-	877,823	877,823	-
Total Undistributed Expenditures	1,786,882	25,868	1,812,750	1,769,472	43,278
Total Expenditures - Current Expense	4,901,325	97,150	4,998,475	4,839,372	159,103
Total Expenditures - School Based	4,901,325	97,150	4,998,475	4,839,372	159,103
Other Financing Sources:					
Transfers In	4,898,732	97,150	4,995,882	4,861,626	(134,256)
Total Other Financing Sources	4,898,732	97,150	4,995,882	4,861,626	(134,256)
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(2,593)		(2,593)	22,254	24,847
Fund Balances, July 1	2,593		2,593	2,593	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 24,847	\$ 24,847

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: Bard Early College

	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Grades 9-12	\$ 2,138,995	\$ 28,000	\$ 2,166,995	\$ 2,154,044	\$ 12,951
Undistributed Instruction:					
General Supplies	98,252	(19,265)	78,987	53,378	25,609
Textbooks	10,000		10,000		10,000
Other Objects	13,583		13,583	7,078	6,505
Total Regular Programs	2,260,830	8,735	2,269,565	2,214,500	55,065
Instruction - Special Education:					
Resource Room/Resource Center:					
Salaries of Teachers	96,680	5,700	102,380	102,370	10
Other Salaries of Instruction	1,950		1,950		1,950
Total Resource Room/Resource Center	98,630	5,700	104,330	102,370	1,960
Total Special Education	98,630	5,700	104,330	102,370	1,960
School Sponsored Co-curricular Activities:					
Salaries	83,700	(53,850)	29,850		29,850
Total School Sponsored Co-curricular Activities	83,700	(53,850)	29,850	-	29,850
School Sponsored Athletics:					
Salaries	79,700	31,000	110,700	110,403	297
Supplies and Materials	13,385		13,385	2,972	10,413
Other Objects	5,000		5,000	2,000	3,000
Total School Sponsored Athletics	98,085	31,000	129,085	115,375	13,710
Before/After School Programs:					
Salaries of Teachers	25,715	(17,083)	8,632	8,306	326
Total Before/After School Programs	25,715	(17,083)	8,632	8,306	326
Total Instruction	2,566,960	(25,498)	2,541,462	2,440,551	100,911
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	209,718	1,250	210,968	210,573	395
Total Attendance and Social Work Services	209,718	1,250	210,968	210,573	395
Health Services:					
Salaries	98,737		98,737	95,839	2,898
Other Salaries	1,640		1,640	110	1,530
Supplies and Materials	2,400		2,400	325	2,075
Total Health Services	102,777	-	102,777	96,274	6,503
Guidance:					
Salaries of Other Professional Staff	94,694	6,500	101,194	101,037	157
Total Guidance	94,694	6,500	101,194	101,037	157
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	55,450	200	55,650	55,605	45
Salaries of Other Professional Staff	106,295	400	106,695	106,607	88
Salaries of Secretarial and Clerical Assistants	52,576		52,576	50,294	2,282
Total Improvement of Instruction Services	214,321	600	214,921	212,506	2,415

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: Bard Early College	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Educational Media/Library Services:					
Supplies and Materials	\$ 1,500		\$ 1,500		\$ 1,500
Total Educational Media/Library Services	1,500	-	1,500	-	1,500
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	184,967	\$ 600	185,567	\$ 185,493	74
Salaries of Secretarial and Clerical Assistants	52,576	4,200	56,776	56,757	19
Other Salaries	6,300	500	6,800	6,489	311
Other Purchased Services	8,965	1,634	10,599	9,714	885
Other Objects	3,584		3,584	1,065	2,519
Total Support Services – School Administration	256,392	6,934	263,326	259,518	3,808
Security:					
Salaries	177,979	(25,000)	152,979	135,581	17,398
Total Security	177,979	(25,000)	152,979	135,581	17,398
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	12,629		12,629		12,629
Total Student Transportation Services	12,629	-	12,629	-	12,629
Unallocated Benefits:					
Health Benefits	639,769		639,769	639,769	
Total Unallocated Benefits	639,769	-	639,769	639,769	-
Total Undistributed Expenditures	1,709,779	(9,716)	1,700,063	1,655,258	44,805
Total Expenditures - Current Expense	4,276,739	(35,214)	4,241,525	4,095,809	145,716
Capital Outlay:					
Equipment:					
Undistributed Expenditures:					
Non-Instructional Equipment		17,631	17,631	17,631	
Total Equipment	-	17,631	17,631	17,631	-
Total Expenditures - School Based	4,276,739	(17,583)	4,259,156	4,113,440	145,716
Other Financing Sources:					
Transfers In	4,271,237	(17,583)	4,253,654	4,119,694	(133,960)
Total Other Financing Sources	4,271,237	(17,583)	4,253,654	4,119,694	(133,960)
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(5,502)		(5,502)	6,254	11,756
Fund Balances, July 1	5,502		5,502	5,502	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 11,756	\$ 11,756

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: Barringer High	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Grades 9-12	\$ 6,640,199	\$ 229,542	\$ 6,869,741	\$ 6,863,494	\$ 6,247
Undistributed Instruction:					
Purchased Technical Services	5,200		5,200		5,200
General Supplies	169,540	(19,110)	150,430	109,047	41,383
Textbooks	20,000		20,000	19,962	38
Other Objects	37,606		37,606	10,182	27,424
Total Regular Programs	6,872,545	210,432	7,082,977	7,002,685	80,292
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	1,047,121	(199,984)	847,137	756,125	91,012
Other Salaries of Instruction	191,729	10,000	201,729	175,328	26,401
Total Learning and/or Language Disabilities	1,238,850	(189,984)	1,048,866	931,453	117,413
Behavioral Disabilities:					
Other Salaries of Instruction	63,244		63,244	62,756	488
Total Behavioral Disabilities	63,244	-	63,244	62,756	488
Resource Room/Resource Center:					
Salaries of Teachers	490,920	(115,000)	375,920	332,682	43,238
Other Salaries of Instruction	11,700		11,700		11,700
Total Resource Room/Resource Center	502,620	(115,000)	387,620	332,682	54,938
Total Special Education	1,804,714	(304,984)	1,499,730	1,326,891	172,839
Bilingual Education:					
Salaries of Teachers	1,409,163	(44,542)	1,364,621	1,295,595	69,026
Other Salaries of Instruction	27,300	(10,200)	17,100	2,782	14,318
General Supplies	2,000		2,000		2,000
Total Bilingual Education	1,438,463	(54,742)	1,383,721	1,298,377	85,344
School Sponsored Co-curricular Activities:					
Salaries	100,900	(30,000)	70,900	68,826	2,074
Purchased Professional & Educational Services	73,347	(30,000)	43,347		43,347
Supplies and Materials	9,400		9,400		9,400
Total School Sponsored Co-curricular Activities	183,647	(60,000)	123,647	68,826	54,821
School Sponsored Athletics:					
Salaries	249,100	13,000	262,100	261,200	900
Supplies and Materials	20,096		20,096	18,654	1,442
Other Objects	20,000		20,000	20,000	
Total School Sponsored Athletics	289,196	13,000	302,196	299,854	2,342
Before/After School Programs:					
Salaries of Teachers	87,020	(53,533)	33,487	33,404	83
Total Before/After School Programs	87,020	(53,533)	33,487	33,404	83
Total Instruction	10,675,585	(249,827)	10,425,758	10,030,037	395,721
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	355,629	9,000	364,629	360,885	3,744
Salaries of Family Liaisons/Comm Parent Inv. Specialists	30,810		30,810	23,365	7,445
Supplies and Materials	5,000		5,000	2,330	2,670
Total Attendance and Social Work Services	391,439	9,000	400,439	386,580	13,859

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: Barringer High	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Health Services:					
Salaries	\$ 200,211		\$ 200,211	\$ 186,194	\$ 14,017
Other Salaries	1,640	\$ 1,000	2,640	2,587	53
Supplies and Materials	1,117		1,117	982	135
Total Health Services	202,968	1,000	203,968	189,763	14,205
Guidance:					
Salaries of Other Professional Staff	565,532	(52,000)	513,532	510,321	3,211
Other Salaries	6,840		6,840	6,825	15
Supplies and Materials	4,000		4,000	3,524	476
Other Objects	800		800		800
Total Guidance	577,172	(52,000)	525,172	520,670	4,502
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	234,808	(100,000)	134,808	98,064	36,744
Salaries of Other Professional Staff	833,799		833,799	792,929	40,870
Salaries of Secretarial and Clerical Assistants	209,024		209,024	200,780	8,244
Other Salaries	101,741		101,741	100,065	1,676
Purchased Professional – Education Services		30,000	30,000	30,000	
Supplies and Materials	3,500		3,500	3,048	452
Other Objects	6,000		6,000		6,000
Total Improvement of Instruction Services	1,388,872	(70,000)	1,318,872	1,224,886	93,986
Educational Media/Library Services:					
Salaries of Other Professional Staff	182,093		182,093	168,001	14,092
Total Educational Media/Library Services	182,093	-	182,093	168,001	14,092
Instructional Staff Training Services:					
Other Objects	15,000		15,000		15,000
Total Instructional Staff Training Services	15,000	-	15,000	-	15,000
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	384,375	84,000	468,375	467,947	428
Salaries of Secretarial and Clerical Assistants	209,024	8,000	217,024	216,116	908
Other Salaries	13,320		13,320	9,920	3,400
Other Purchased Services	30,312	1,955	32,267	29,223	3,044
Supplies and Materials	23,600		23,600	8,385	15,215
Other Objects	6,700		6,700	1,406	5,294
Total Support Services – School Administration	667,331	93,955	761,286	732,997	28,289
Security:					
Salaries	549,340		549,340	542,516	6,824
General Supplies	400		400		400
Total Security	549,740	-	549,740	542,516	7,224
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	42,436		42,436		42,436
Total Student Transportation Services	42,436	-	42,436	-	42,436
Unallocated Benefits:					
Health Benefits	2,559,076		2,559,076	2,559,076	
Total Unallocated Benefits	2,559,076	-	2,559,076	2,559,076	-
Total Undistributed Expenditures	6,576,127	(18,045)	6,558,082	6,324,489	233,593
Total Expenditures - Current Expense	17,251,712	(267,872)	16,983,840	16,354,526	629,314

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: Barringer High	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Capital Outlay:					
Equipment:					
Undistributed Expenditures:					
Non-Instructional Equipment	\$	17,155	\$ 17,155	\$ 12,615	\$ 4,540
Total Equipment	-	17,155	17,155	12,615	4,540
Total Expenditures - School Based	<u>\$ 17,251,712</u>	<u>(250,717)</u>	<u>17,000,995</u>	<u>16,367,141</u>	<u>633,854</u>
Other Financing Sources:					
Transfers In	17,224,538	(250,717)	16,973,821	16,381,746	(592,075)
Total Other Financing Sources	<u>17,224,538</u>	<u>(250,717)</u>	<u>16,973,821</u>	<u>16,381,746</u>	<u>(592,075)</u>
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(27,174)		(27,174)	14,605	41,779
Fund Balances, July 1	27,174		27,174	27,174	
Fund Balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 41,779</u>	<u>\$ 41,779</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: Barringer STEAM Academy	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Undistributed Instruction:					
Other Objects	\$ 4,250		\$ 4,250	\$ 1,332	\$ 2,918
Total Regular Programs	4,250	-	4,250	1,332	2,918
Total Instruction	4,250	-	4,250	1,332	2,918
Undistributed Expenditures:					
Support Services – School Administration:					
Supplies and Materials	380		380		380
Total Support Services – School Administration	380	-	380	-	380
Total Undistributed Expenditures	380	-	380	-	380
Total Expenditures - Current Expense	4,630	-	4,630	1,332	3,298
Total Expenditures - School Based	4,630	-	4,630	1,332	3,298
Other Financing Sources:					
Transfers In				(380)	(380)
Total Other Financing Sources	-	-	-	(380)	(380)
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(4,630)		(4,630)	(1,712)	2,918
Fund Balances, July 1	4,630		4,630	4,630	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 2,918	\$ 2,918

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: Belmont Runyon	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Kindergarten	\$ 116,870	\$ 56,000	\$ 172,870	\$ 168,948	\$ 3,922
Grades 1- 5	1,319,925	76,000	1,395,925	1,393,846	2,079
Grades 6-8	620,727	11,500	632,227	613,408	18,819
Undistributed Instruction:					
Other Salaries of Instruction	74,176	1,000	75,176	74,933	243
General Supplies	63,581		63,581	46,893	16,688
Textbooks	3,750		3,750	740	3,010
Other Objects	16,021		16,021	3,277	12,744
Total Regular Programs	2,215,050	144,500	2,359,550	2,302,045	57,505
Instruction - Special Education:					
Multiple Disabilities:					
Salaries of Teachers	351,882	(85,000)	266,882	261,370	5,512
Other Salaries of Instruction	68,637		68,637	61,849	6,788
General Supplies	5,000		5,000	4,810	190
Other Objects	3,050		3,050		3,050
Total Multiple Disabilities	428,569	(85,000)	343,569	328,029	15,540
Resource Room/Resource Center:					
Salaries of Teachers	262,176	115,000	377,176	374,142	3,034
Other Salaries of Instruction	7,800		7,800		7,800
General Supplies	1,500		1,500	1,366	134
Other Objects	2,148		2,148	710	1,438
Total Resource Room/Resource Center	273,624	115,000	388,624	376,218	12,406
Total Special Education	702,193	30,000	732,193	704,247	27,946
School Sponsored Co-curricular Activities:					
Salaries	34,600		34,600	20,800	13,800
Total School Sponsored Co-curricular Activities	34,600	-	34,600	20,800	13,800
School Sponsored Athletics:					
Salaries	17,000	5,000	22,000	20,987	1,013
Supplies and Materials	8,040		8,040	1,822	6,218
Total School Sponsored Athletics	25,040	5,000	30,040	22,809	7,231
Before/After School Programs:					
Salaries of Teachers	14,240	(14,240)			
Other Salaries for Instruction	2,520	(2,520)			
Total Before/After School Programs	16,760	(16,760)	-	-	-
Total Instruction	2,993,643	162,740	3,156,383	3,049,901	106,482
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	106,139		106,139	104,344	1,795
Salaries of Family Liaisons/Comm Parent Inv. Specialists	30,810	1,000	31,810	30,965	845
Supplies and Materials	1,000		1,000		1,000
Other Objects	1,000		1,000	703	297
Total Attendance and Social Work Services	138,949	1,000	139,949	136,012	3,937

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: Belmont Runyon	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Health Services:					
Salaries	\$ 173,307	\$ 36,000	\$ 209,307	\$ 207,716	\$ 1,591
Other Salaries	1,640		1,640	152	1,488
Supplies and Materials	4,000		4,000	2,306	1,694
Total Health Services	178,947	36,000	214,947	210,174	4,773
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	115,071	53,000	168,071	165,908	2,163
Salaries of Secretarial and Clerical Assistants	48,055		48,055	46,320	1,735
Salaries of Facilitators, Math & Literacy Coaches	203,388	20,000	223,388	221,920	1,468
Supplies and Materials	750		750	638	112
Other Objects	3,600	(1,327)	2,273	860	1,413
Total Improvement of Instruction Services	370,864	71,673	442,537	435,646	6,891
Educational Media/Library Services:					
Salaries of Other Professional Staff	103,485	2,000	105,485	104,136	1,349
Supplies and Materials	3,000		3,000		3,000
Total Educational Media/Library Services	106,485	2,000	108,485	104,136	4,349
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	271,571	58,000	329,571	328,814	757
Salaries of Secretarial and Clerical Assistants	48,055	5,000	53,055	51,850	1,205
Other Purchased Services	20,302	(3,673)	16,629	10,616	6,013
Supplies and Materials	3,750		3,750	3,524	226
Other Objects	7,625		7,625	1,703	5,922
Total Support Services – School Administration	351,303	59,327	410,630	396,507	14,123
Security:					
Salaries	79,156		79,156	63,991	15,165
General Supplies	5,250		5,250		5,250
Total Security	84,406	-	84,406	63,991	20,415
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	10,000		10,000		10,000
Total Student Transportation Services	10,000	-	10,000	-	10,000
Unallocated Benefits:					
Health Benefits	862,944		862,944	862,944	
Total Unallocated Benefits	862,944	-	862,944	862,944	-
Total Undistributed Expenditures	2,103,898	170,000	2,273,898	2,209,410	64,488
Total Expenditures - Current Expense	5,097,541	332,740	5,430,281	5,259,311	170,970
Total Expenditures - School Based	5,097,541	332,740	5,430,281	5,259,311	170,970
Other Financing Sources:					
Transfers In	5,084,933	332,740	5,417,673	5,266,013	(151,660)
Total Other Financing Sources	5,084,933	332,740	5,417,673	5,266,013	(151,660)
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(12,608)		(12,608)	6,702	19,310
Fund Balances, July 1	12,608		12,608	12,608	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 19,310	\$ 19,310

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: Branch Brook

Expense

Current:

	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Instruction - Regular Programs:					
Undistributed Instruction:					
General Supplies	\$ 1,437		\$ 1,437		\$ 1,437
Other Objects	520		520		520
Total Regular Programs	1,957	-	1,957	-	1,957
Instruction - Special Education:					
Multiple Disabilities:					
General Supplies	1,288		1,288		1,288
Total Multiple Disabilities	1,288	-	1,288	-	1,288
Total Special Education	1,288	-	1,288	-	1,288
Total Instruction	3,245	-	3,245	-	3,245
Undistributed Expenditures:					
Support Services – School Administration:					
Other Purchased Services	3,466		3,466		3,466
Total Support Services – School Administration	3,466	-	3,466	-	3,466
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors					
Total Student Transportation Services	525		525		525
Total Undistributed Expenditures	3,991	-	3,991	-	3,991
Total Expenditures - Current Expense	7,236	-	7,236	-	7,236
Total Expenditures - School Based	7,236	-	7,236	-	7,236
Other Financing Sources:					
Transfers In			\$ (7,191)		(7,191)
Total Other Financing Sources	-	-	-	(7,191)	(7,191)
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(7,236)		(7,236)	(7,191)	45
Fund Balances, July 1	7,236		7,236	7,236	
Fund Balances, June 30	\$ -	\$ -	\$ -	45	\$ 45

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: Bruce Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Grades 1- 5	\$ 164,494	\$ (49,000)	\$ 115,494	\$ 67,019	\$ 48,475
Undistributed Instruction:					
Other Purchased Services	2,500	(2,500)			
Other Objects	1,500		1,500		1,500
Total Regular Programs	168,494	(51,500)	116,994	67,019	49,975
Instruction - Special Education:					
Auditory Impairments:					
Salaries of Teachers	608,491		608,491	605,608	2,883
Other Salaries of Instruction	364,480	(900)	363,580	343,238	20,342
Purchased Professional & Educational Services	5,000		5,000		5,000
General Supplies	19,000		19,000	11,916	7,084
Total Auditory Impairments	996,971	(900)	996,071	960,762	35,309
Multiple Disabilities:					
Salaries of Teachers	62,322	1,000	63,322	63,102	220
Other Salaries of Instruction	1,950	12,000	13,950	13,600	350
Total Multiple Disabilities	64,272	13,000	77,272	76,702	570
Total Special Education	1,061,243	12,100	1,073,343	1,037,464	35,879
Total Instruction	1,229,737	(39,400)	1,190,337	1,104,483	85,854
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Specialists	30,890	(16,600)	14,290		14,290
Total Attendance and Social Work Services	30,890	(16,600)	14,290	-	14,290
Health Services:					
Salaries	100,816		100,816	99,241	1,575
Other Salaries	1,640		1,640		1,640
Supplies and Materials	1,000		1,000		1,000
Total Health Services	103,456	-	103,456	99,241	4,215
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	53,282	1,000	54,282	53,445	837
Salaries of Secretarial and Clerical Assistants	28,666		28,666	26,703	1,963
Total Improvement of Instruction Services	81,948	1,000	82,948	80,148	2,800
Support Services - School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	53,282	1,000	54,282	53,445	837
Salaries of Secretarial and Clerical Assistants	28,666	2,500	31,166	30,423	743
Other Objects	1,000		1,000	500	500
Total Support Services - School Administration	82,948	3,500	86,448	84,368	2,080
Security:					
Salaries	28,537		28,537	28,362	175
Total Security	28,537	-	28,537	28,362	175

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: Bruce Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	\$ 4,000		\$ 4,000		\$ 4,000
Total Student Transportation Services	4,000	-	4,000	-	4,000
Unallocated Benefits:					
Health Benefits	349,641		349,641	\$ 349,641	
Total Unallocated Benefits	349,641	-	349,641	349,641	-
Total Undistributed Expenditures	681,420	\$ (12,100)	669,320	641,760	27,560
Total Expenditures - Current Expense	1,911,157	(51,500)	1,859,657	1,746,243	113,414
Capital Outlay:					
Equipment:					
Undistributed Expenditures:					
Non-Instructional Equipment	5,000		5,000		5,000
Total Equipment	5,000	-	5,000	-	5,000
Total Expenditures - School Based	1,916,157	(51,500)	1,864,657	1,746,243	118,414
Other Financing Sources:					
Transfers In	1,916,157	(51,500)	1,864,657	1,746,243	(118,414)
Total Other Financing Sources	1,916,157	(51,500)	1,864,657	1,746,243	(118,414)
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)					
Fund Balances, July 1					
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: Camden Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Kindergarten	\$ 239,378	\$ 20,000	\$ 259,378	\$ 253,413	\$ 5,965
Grades 1- 5	1,298,351	(43,810)	1,254,541	1,217,013	37,528
Grades 6-8	898,744	7,000	905,744	896,450	9,294
Undistributed Instruction:					
Other Salaries of Instruction	108,500	(15,000)	93,500	71,989	21,511
General Supplies	51,535		51,535	47,501	4,034
Textbooks	7,000		7,000		7,000
Other Objects	16,000		16,000		16,000
Total Regular Programs	2,619,508	(31,810)	2,587,698	2,486,366	101,332
Instruction - Special Education:					
Resource Room/Resource Center:					
Salaries of Teachers	318,214	(10,000)	308,214	291,645	16,569
Other Salaries of Instruction	5,850		5,850		5,850
General Supplies	3,000		3,000		3,000
Total Resource Room/Resource Center	327,064	(10,000)	317,064	291,645	25,419
Autism:					
Salaries of Teachers	797,224	18,810	816,034	803,803	12,231
Other Salaries of Instruction	421,766	(15,000)	406,766	370,073	36,693
General Supplies	12,072		12,072	6,146	5,926
Total Autism	1,231,062	3,810	1,234,872	1,180,022	54,850
Total Special Education	1,558,126	(6,190)	1,551,936	1,471,667	80,269
Bilingual Education:					
Salaries of Teachers	99,688	5,000	104,688	100,042	4,646
Other Salaries of Instruction	1,950		1,950		1,950
General Supplies	2,500		2,500	801	1,699
Total Bilingual Education	104,138	5,000	109,138	100,843	8,295
School Sponsored Co-curricular Activities:					
Salaries	24,972	(10,000)	14,972	11,500	3,472
Total School Sponsored Co-curricular Activities	24,972	(10,000)	14,972	11,500	3,472
School Sponsored Athletics:					
Salaries	12,700	10,000	22,700	21,780	920
Supplies and Materials	3,600		3,600		3,600
Total School Sponsored Athletics	16,300	10,000	26,300	21,780	4,520
Before/After School Programs:					
Salaries of Teachers	3,330	(3,330)			
Other Salaries for Instruction	1,260	(1,260)			
Total Before/After School Programs	4,590	(4,590)	-	-	-
Total Instruction	4,327,634	(37,590)	4,290,044	4,092,156	197,888

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: Camden Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	\$ 77,414	\$ 8,000	\$ 85,414	\$ 85,336	\$ 78
Salaries of Family Liaisons/Comm Parent Inv. Specialists	30,810	1,000	31,810	31,601	209
Supplies and Materials	2,890		2,890		2,890
Total Attendance and Social Work Services	111,114	9,000	120,114	116,937	3,177
Health Services:					
Salaries	106,491		106,491	104,538	1,953
Other Salaries	1,591		1,591	1,480	111
Supplies and Materials	2,827		2,827	342	2,485
Total Health Services	110,909	-	110,909	106,360	4,549
Guidance:					
Salaries of Other Professional Staff	110,247		110,247	74,651	35,596
Supplies and Materials	900		900		900
Total Guidance	111,147	-	111,147	74,651	36,496
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	106,398	500	106,898	106,707	191
Salaries of Secretarial and Clerical Assistants	52,961		52,961	50,331	2,630
Salaries of Facilitators, Math & Literacy Coaches	213,673	1,000	214,673	214,383	290
Supplies and Materials	22,000		22,000		22,000
Other Objects	3,600		3,600	600	3,000
Total Improvement of Instruction Services	398,632	1,500	400,132	372,021	28,111
Educational Media/Library Services:					
Salaries of Other Professional Staff	104,111	3,500	107,611	106,040	1,571
Total Educational Media/Library Services	104,111	3,500	107,611	106,040	1,571
Instructional Staff Training Services:					
Supplies and Materials	2,700		2,700		2,700
Total Instructional Staff Training Services	2,700	-	2,700	-	2,700
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	264,445	2,000	266,445	265,818	627
Salaries of Secretarial and Clerical Assistants	52,961	6,000	58,961	58,432	529
Other Salaries	1,560		1,560	1,428	132
Other Purchased Services	31,721	(3,000)	28,721	19,322	9,399
Supplies and Materials	2,300		2,300		2,300
Other Objects	5,995		5,995	574	5,421
Total Support Services – School Administration	358,982	5,000	363,982	345,574	18,408
Security:					
Salaries	103,142	1,000	104,142	102,423	1,719
Total Security	103,142	1,000	104,142	102,423	1,719
Student Transportation Services:					
Contracted Services –Transportation (Other than					
Between Home and School) – Vendors					
	5,080		5,080		5,080
Total Student Transportation Services	5,080	-	5,080	-	5,080

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: Camden Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Unallocated Benefits:					
Health Benefits	\$ 1,041,484		\$ 1,041,484	\$ 1,041,484	
Total Unallocated Benefits	1,041,484	-	1,041,484	1,041,484	-
Total Undistributed Expenditures	2,347,301	\$ 20,000	2,367,301	2,265,490	\$ 101,811
Total Expenditures - Current Expense	6,674,935	(17,590)	6,657,345	6,357,646	299,699
Total Expenditures - School Based	6,674,935	(17,590)	6,657,345	6,357,646	299,699
Other Financing Sources:					
Transfers In	6,666,524	(17,590)	6,648,934	6,354,642	(294,292)
Total Other Financing Sources	6,666,524	(17,590)	6,648,934	6,354,642	(294,292)
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(8,411)		(8,411)	(3,004)	5,407
Fund Balances, July 1	8,411		8,411	8,411	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 5,407	\$ 5,407

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: Central High	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Grades 9-12	\$ 4,194,688	\$ (124,000)	\$ 4,070,688	\$ 4,064,433	\$ 6,255
Undistributed Instruction:					
General Supplies	67,619	(2,080)	65,539	58,059	7,480
Textbooks	16,218		16,218		16,218
Other Objects	22,000		22,000		22,000
Total Regular Programs	4,300,525	(126,080)	4,174,445	4,122,492	51,953
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	450,535	(50,000)	400,535	381,571	18,964
Other Salaries of Instruction	9,750		9,750		9,750
Total Learning and/or Language Disabilities	460,285	(50,000)	410,285	381,571	28,714
Behavioral Disabilities:					
Salaries of Teachers	265,218	16,000	281,218	280,980	238
Other Salaries of Instruction	5,850		5,850		5,850
Total Behavioral Disabilities	271,068	16,000	287,068	280,980	6,088
Resource Room/Resource Center:					
Salaries of Teachers	859,169	27,000	886,169	885,682	487
Other Salaries of Instruction	19,500		19,500		19,500
Total Resource Room/Resource Center	878,669	27,000	905,669	885,682	19,987
Autism:					
Salaries of Teachers	172,762	500	173,262	173,225	37
Other Salaries of Instruction	249,639		249,639	195,498	54,141
General Supplies	4,000		4,000	3,237	763
Total Autism	426,401	500	426,901	371,960	54,941
Total Special Education	2,036,423	(6,500)	2,029,923	1,920,193	109,730
Bilingual Education:					
Salaries of Teachers	416,528	43,000	459,528	459,072	456
Other Salaries of Instruction	7,800		7,800		7,800
Total Bilingual Education	424,328	43,000	467,328	459,072	8,256
School Sponsored Co-curricular Activities:					
Salaries	66,700	(44,000)	22,700	16,709	5,991
Total School Sponsored Co-curricular Activities	66,700	(44,000)	22,700	16,709	5,991
School Sponsored Athletics:					
Salaries	155,100	238,000	393,100	392,814	286
Supplies and Materials	40,000		40,000	18,869	21,131
Other Objects	15,000		15,000	15,000	
Total School Sponsored Athletics	210,100	238,000	448,100	426,683	21,417
Before/After School Programs:					
Salaries of Teachers	80,340	(80,340)			
Total Before/After School Programs	80,340	(80,340)	-	-	-
Total Instruction	7,118,416	24,080	7,142,496	6,945,149	197,347

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: Central High	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	\$ 186,291	\$ (81,680)	\$ 104,611	\$ 104,348	\$ 263
Total Attendance and Social Work Services	186,291	(81,680)	104,611	104,348	263
Health Services:					
Salaries	197,189		197,189	195,878	1,311
Total Health Services	197,189	-	197,189	195,878	1,311
Guidance:					
Salaries of Other Professional Staff	474,493	99,180	573,673	572,710	963
Other Salaries	2,090		2,090		2,090
Supplies and Materials	1,000		1,000		1,000
Total Guidance	477,583	99,180	576,763	572,710	4,053
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	188,431		188,431	175,753	12,678
Salaries of Other Professional Staff	560,231	(45,000)	515,231	507,670	7,561
Salaries of Secretarial and Clerical Assistants	167,688		167,688	159,224	8,464
Other Salaries	64,047	8,000	72,047	71,154	893
Other Objects	4,800		4,800		4,800
Total Improvement of Instruction Services	985,197	(37,000)	948,197	913,801	34,396
Educational Media/Library Services:					
Salaries of Other Professional Staff	209,828		209,828	206,544	3,284
Total Educational Media/Library Services	209,828	-	209,828	206,544	3,284
Instructional Staff Training Services:					
Purchased Professional – Education Services	19,500		19,500	5,799	13,701
Total Instructional Staff Training Services	19,500	-	19,500	5,799	13,701
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	344,931	17,000	361,931	361,295	636
Salaries of Secretarial and Clerical Assistants	167,688	5,000	172,688	170,612	2,076
Other Salaries	4,690	1,400	6,090	1,393	4,697
Other Purchased Services	24,882	(12,929)	11,953	11,272	681
Other Objects	3,700		3,700	1,499	2,201
Total Support Services – School Administration	545,891	10,471	556,362	546,071	10,291
Security:					
Salaries	337,618	(20,000)	317,618	294,274	23,344
General Supplies	3,000		3,000	1,728	1,272
Total Security	340,618	(20,000)	320,618	296,002	24,616

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

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	\$ 15,367		\$ 15,367		\$ 15,367
Total Student Transportation Services	15,367	-	15,367	-	15,367
Unallocated Benefits:					
Health Benefits	1,755,645		1,755,645	\$ 1,755,645	
Total Unallocated Benefits	1,755,645		1,755,645	1,755,645	
Total Undistributed Expenditures	4,733,109	\$ (29,029)	4,704,080	4,596,798	107,282
Total Expenditures - Current Expense	11,851,525	(4,949)	11,846,576	11,541,947	304,629
Capital Outlay:					
Equipment:					
Undistributed Expenditures:					
Non-Instructional Equipment	54,500		54,500		54,500
Total Equipment	54,500	-	54,500	-	54,500
Total Expenditures - School Based	11,906,025	(4,949)	11,901,076	11,541,947	359,129
Other Financing Sources:					
Transfers In	11,901,762	(4,949)	11,896,813	11,545,104	(351,709)
Total Other Financing Sources	11,901,762	(4,949)	11,896,813	11,545,104	(351,709)
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(4,263)		(4,263)	3,157	7,420
Fund Balances, July 1	4,263		4,263	4,263	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 7,420	\$ 7,420

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: Chancellor Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Kindergarten	\$ 156,400	\$ 58,500	\$ 214,900	\$ 213,790	\$ 1,110
Grades 1- 5	1,391,309	47,000	1,438,309	1,424,247	14,062
Grades 6-8	780,578	77,500	858,078	856,801	1,277
Undistributed Instruction:					
Other Salaries of Instruction	73,447		73,447	72,979	468
Purchased Technical Services		1,350	1,350		1,350
General Supplies	61,728	8,874	70,602	50,756	19,846
Textbooks	1,650	(1,350)	300		300
Other Objects	11,651	(8,874)	2,777		2,777
Total Regular Programs	2,476,763	183,000	2,659,763	2,618,573	41,190
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	377,593	(40,000)	337,593	325,989	11,604
Other Salaries of Instruction	10,725		10,725	8,539	2,186
Purchased Professional & Educational Services	14,000		14,000		14,000
General Supplies	6,000		6,000	5,309	691
Other Objects	2,800		2,800		2,800
Total Learning and/or Language Disabilities	411,118	(40,000)	371,118	339,837	31,281
Resource Room/Resource Center:					
Salaries of Teachers	224,428	2,000	226,428	225,988	440
Other Salaries of Instruction	7,800		7,800		7,800
General Supplies	3,000		3,000	1,825	1,175
Total Resource Room/Resource Center	235,228	2,000	237,228	227,813	9,415
Total Special Education	646,346	(38,000)	608,346	567,650	40,696
Bilingual Education:					
Salaries of Teachers	20,000	2,000	22,000	21,500	500
Total Bilingual Education	20,000	2,000	22,000	21,500	500
School Sponsored Co-curricular Activities:					
Salaries	24,800		24,800	15,120	9,680
Supplies and Materials	2,400		2,400		2,400
Total School Sponsored Co-curricular Activities	27,200	-	27,200	15,120	12,080
School Sponsored Athletics:					
Salaries	17,000		17,000	8,100	8,900
Supplies and Materials	10,537		10,537	3,380	7,157
Total School Sponsored Athletics	27,537	-	27,537	11,480	16,057
Before/After School Programs:					
Salaries of Teachers	6,045	(3,245)	2,800	2,600	200
Other Salaries for Instruction	8,190	(8,190)			
Total Before/After School Programs	14,235	(11,435)	2,800	2,600	200
Total Instruction	3,212,081	135,565	3,347,646	3,236,923	110,723

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: Chancellor Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	\$ 68,347	\$ 68,000	\$ 136,347	\$ 135,938	\$ 409
Salaries of Family Liaisons/Comm Parent Inv. Specialists	33,583	500	34,083	33,899	184
Purchased Professional and Technical Services	5,900		5,900		5,900
Supplies and Materials	2,100		2,100	2,099	1
Other Objects	1,000		1,000		1,000
Total Attendance and Social Work Services	110,930	68,500	179,430	171,936	7,494
Health Services:					
Salaries	103,187		103,187	100,511	2,676
Other Salaries	1,640		1,640	1,428	212
Supplies and Materials	2,814		2,814	470	2,344
Total Health Services	107,641	-	107,641	102,409	5,232
Guidance:					
Purchased Professional - Educational Services	3,100		3,100		3,100
Total Guidance	3,100	-	3,100	-	3,100
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	113,068	500	113,568	113,397	171
Salaries of Secretarial and Clerical Assistants	49,927	25,000	74,927	73,557	1,370
Salaries of Facilitators, Math & Literacy Coaches	173,862		173,862	167,803	6,059
Other Objects	3,600		3,600	1,800	1,800
Total Improvement of Instruction Services	340,457	25,500	365,957	356,557	9,400
Support Services - School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	248,291	2,000	250,291	249,509	782
Salaries of Secretarial and Clerical Assistants	49,927	32,000	81,927	80,124	1,803
Other Purchased Services	14,402	(6,000)	8,402	7,521	881
Supplies and Materials	2,000		2,000	1,998	2
Other Objects	2,400		2,400		2,400
Total Support Services - School Administration	317,020	28,000	345,020	339,152	5,868
Security:					
Salaries	88,530	(30,000)	58,530	51,630	6,900
Total Security	88,530	(30,000)	58,530	51,630	6,900
Student Transportation Services:					
Contracted Services -Transportation (Other than Between Home and School) - Vendors	8,400		8,400		8,400
Total Student Transportation Services	8,400	-	8,400	-	8,400

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: Chancellor Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Unallocated Benefits:					
Health Benefits	\$ 773,674		\$ 773,674	\$ 773,674	
Total Unallocated Benefits	773,674	-	773,674	773,674	-
Total Undistributed Expenditures	1,749,752	\$ 92,000	1,841,752	1,795,358	\$ 46,394
Total Expenditures - Current Expense	4,961,833	227,565	5,189,398	5,032,281	157,117
Total Expenditures - School Based	4,961,833	227,565	5,189,398	5,032,281	157,117
Other Financing Sources:					
Transfers In	4,942,241	227,565	5,169,806	5,020,471	(149,335)
Total Other Financing Sources	4,942,241	227,565	5,169,806	5,020,471	(149,335)
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(19,592)		(19,592)	(11,810)	7,782
Fund Balances, July 1	19,592		19,592	19,592	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 7,782	\$ 7,782

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: Cleveland Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Kindergarten	\$ 121,617	\$ 45,000	\$ 166,617	\$ 162,553	\$ 4,064
Grades 1- 5	1,802,059	(35,000)	1,767,059	1,753,818	13,241
Grades 6-8	195,812	500	196,312	193,673	2,639
Undistributed Instruction:					
Other Salaries of Instruction	68,282		68,282	65,616	2,666
General Supplies	48,992	(432)	48,560	45,177	3,383
Textbooks	3,000		3,000		3,000
Other Objects	9,056	(3,200)	5,856		5,856
Total Regular Programs	2,248,818	6,868	2,255,686	2,220,837	34,849
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	586,894	33,000	619,894	618,185	1,709
Other Salaries of Instruction	17,550	(7,000)	10,550	1,540	9,010
General Supplies	4,200		4,200	2,486	1,714
Total Learning and/or Language Disabilities	608,644	26,000	634,644	622,211	12,433
Resource Room/Resource Center:					
Salaries of Teachers	148,101	(25,000)	123,101	106,284	16,817
Other Salaries of Instruction	7,045		7,045	775	6,270
General Supplies	500		500		500
Total Resource Room/Resource Center	155,646	(25,000)	130,646	107,059	23,587
Total Special Education	764,290	1,000	765,290	729,270	36,020
School Sponsored Co-curricular Activities:					
Salaries	20,000	15,000	35,000	34,300	700
Total School Sponsored Co-curricular Activities	20,000	15,000	35,000	34,300	700
School Sponsored Athletics:					
Salaries	12,700	(7,500)	5,200		5,200
Supplies and Materials	1,500		1,500		1,500
Total School Sponsored Athletics	14,200	(7,500)	6,700	-	6,700
Before/After School Programs:					
Salaries of Teachers	8,880	(7,740)	1,140	1,140	
Other Salaries for Instruction		432	432	432	
Total Before/After School Programs	8,880	(7,308)	1,572	1,572	-
Other Supplemental/At-Risk Programs - Instruction:					
Purchased Professional & Technical Services	15,880		15,880		15,880
Total Other Supplemental/At-Risk Programs - Instruction	15,880	-	15,880	-	15,880
Total Instruction	3,072,068	8,060	3,080,128	2,985,979	94,149

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: Cleveland Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Specialists	\$ 39,047		\$ 39,047	\$ 26,995	\$ 12,052
Supplies and Materials	300		300		300
Total Attendance and Social Work Services	39,347	-	39,347	26,995	12,352
Health Services:					
Salaries	107,644	\$ 2,000	109,644	109,522	122
Other Salaries	1,640		1,640	1,528	112
Supplies and Materials	1,043		1,043	699	344
Total Health Services	110,327	2,000	112,327	111,749	578
Guidance:					
Salaries of Other Professional Staff	102,031		102,031	101,348	683
Total Guidance	102,031	-	102,031	101,348	683
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	123,576	1,000	124,576	123,941	635
Salaries of Secretarial and Clerical Assistants	50,220		50,220	47,543	2,677
Salaries of Facilitators, Math & Literacy Coaches	176,585	2,500	179,085	179,046	39
Supplies and Materials	1,000		1,000		1,000
Other Objects	2,600		2,600		2,600
Total Improvement of Instruction Services	353,981	3,500	357,481	350,530	6,951
Instructional Staff Training Services:					
Supplies and Materials	1,250		1,250		1,250
Total Instructional Staff Training Services	1,250	-	1,250	-	1,250
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	257,604	40,000	297,604	297,451	153
Salaries of Secretarial and Clerical Assistants	50,220	5,500	55,720	55,298	422
Other Salaries	2,340	6,200	8,540	5,671	2,869
Other Purchased Services	22,402	(3,600)	18,802	18,802	
Supplies and Materials	2,375		2,375		2,375
Other Objects	4,800		4,800	700	4,100
Total Support Services – School Administration	339,741	48,100	387,841	377,922	9,919
Security:					
Salaries	90,608	(15,000)	75,608	66,249	9,359
General Supplies	750		750		750
Total Security	91,358	(15,000)	76,358	66,249	10,109
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	9,314		9,314		9,314
Total Student Transportation Services	9,314	-	9,314	-	9,314

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: Cleveland Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Unallocated Benefits:					
Health Benefits	\$ 743,917		\$ 743,917	\$ 743,917	
Total Unallocated Benefits	743,917	-	743,917	743,917	-
Total Undistributed Expenditures	1,791,266	\$ 38,600	1,829,866	1,778,710	\$ 51,156
Total Expenditures - Current Expense	4,863,334	46,660	4,909,994	4,764,689	145,305
Total Expenditures - School Based	4,863,334	46,660	4,909,994	4,764,689	145,305
Other Financing Sources:					
Transfers In	4,861,464	46,660	4,908,124	4,765,269	(142,855)
Total Other Financing Sources	4,861,464	46,660	4,908,124	4,765,269	(142,855)
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(1,870)		(1,870)	580	2,450
Fund Balances, July 1	1,870		1,870	1,870	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 2,450	\$ 2,450

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: Dr. E. Alma Flagg	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Kindergarten	\$ 62,877	\$ 73,000	\$ 135,877	\$ 130,976	\$ 4,901
Grades 1- 5	933,321	(35,000)	898,321	887,083	11,238
Grades 6-8	427,445	(35,000)	392,445	379,192	13,253
Undistributed Instruction:					
Other Salaries of Instruction	32,352	2,000	34,352	33,634	718
Purchased Professional & Educational Services		2,250	2,250	2,250	
General Supplies	52,485	(6,000)	46,485	16,218	30,267
Textbooks	2,000		2,000		2,000
Other Objects	7,500		7,500		7,500
Total Regular Programs	1,517,980	1,250	1,519,230	1,449,353	69,877
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	397,359	31,000	428,359	427,819	540
Other Salaries of Instruction	13,650	(1,000)	12,650		12,650
General Supplies	5,000		5,000	4,091	909
Total Learning and/or Language Disabilities	416,009	30,000	446,009	431,910	14,099
Resource Room/Resource Center:					
Salaries of Teachers	123,791		123,791	117,186	6,605
Other Salaries of Instruction	1,950		1,950		1,950
Total Resource Room/Resource Center	125,741	-	125,741	117,186	8,555
Total Special Education	541,750	30,000	571,750	549,096	22,654
Bilingual Education:					
Salaries of Teachers	749,944	(150,000)	599,944	577,075	22,869
Other Salaries of Instruction	49,902	34,000	83,902	82,904	998
Total Bilingual Education	799,846	(116,000)	683,846	659,979	23,867
School Sponsored Co-curricular Activities:					
Salaries	24,800	(9,750)	15,050	11,172	3,878
Supplies and Materials	19		19		19
Total School Sponsored Co-curricular Activities	24,819	(9,750)	15,069	11,172	3,897
School Sponsored Athletics:					
Salaries	17,000		17,000	17,000	
Supplies and Materials	1,000		1,000		1,000
Total School Sponsored Athletics	18,000	-	18,000	17,000	1,000
Before/After School Programs:					
Salaries of Teachers	2,028	(2,028)			
Total Before/After School Programs	2,028	(2,028)	-	-	-
Total Instruction	2,904,423	(96,528)	2,807,895	2,686,600	121,295

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: Dr. E. Alma Flagg	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	\$ 58,912	\$ 80,000	\$ 138,912	\$ 138,567	\$ 345
Salaries of Family Liaisons/Comm Parent Inv. Specialists	44,058		44,058	42,899	1,159
Total Attendance and Social Work Services	102,970	80,000	182,970	181,466	1,504
Health Services:					
Salaries	106,206		106,206	104,270	1,936
Other Salaries	1,640		1,640		1,640
Supplies and Materials	1,000		1,000		1,000
Total Health Services	108,846	-	108,846	104,270	4,576
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	106,564	500	107,064	106,870	194
Salaries of Secretarial and Clerical Assistants	50,209		50,209	43,179	7,030
Salaries of Facilitators, Math & Literacy Coaches	146,856		146,856	135,369	11,487
Other Objects	2,672		2,672		2,672
Total Improvement of Instruction Services	306,301	500	306,801	285,418	21,383
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	264,611	2,000	266,611	265,979	632
Salaries of Secretarial and Clerical Assistants	50,209	17,000	67,209	66,507	702
Other Purchased Services	7,585	1,000	8,585	2,496	6,089
Supplies and Materials	2,079		2,079	1,011	1,068
Other Objects	2,400		2,400	600	1,800
Total Support Services – School Administration	326,884	20,000	346,884	336,593	10,291
Security:					
Salaries	73,216		73,216	73,126	90
Total Security	73,216	-	73,216	73,126	90
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	10,000		10,000		10,000
Total Student Transportation Services	10,000	-	10,000	-	10,000
Unallocated Benefits:					
Health Benefits	803,431		803,431	803,431	
Total Unallocated Benefits	803,431	-	803,431	803,431	-
Total Undistributed Expenditures	1,731,648	100,500	1,832,148	1,784,304	47,844
Total Expenditures - Current Expense	4,636,071	3,972	4,640,043	4,470,904	169,139
Total Expenditures - School Based	4,636,071	3,972	4,640,043	4,470,904	169,139
Other Financing Sources:					
Transfers In	4,625,831	3,972	4,629,803	4,469,923	(159,880)
Total Other Financing Sources	4,625,831	3,972	4,629,803	4,469,923	(159,880)
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(10,240)		(10,240)	(981)	9,259
Fund Balances, July 1	10,240		10,240	10,240	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 9,259	\$ 9,259

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

Year ended June 30, 2021

School: Dr. William Horton	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Kindergarten	\$ 165,270	\$ 2,000	\$ 167,270	\$ 164,342	\$ 2,928
Grades 1- 5	1,479,699		1,479,699	1,411,816	67,883
Grades 6-8	694,895	27,000	721,895	657,384	64,511
Undistributed Instruction:					
Other Salaries of Instruction	69,084	800	69,884	69,696	188
General Supplies	76,235	80,150	156,385	144,207	12,178
Other Objects	13,868		13,868	4,666	9,202
Total Regular Programs	2,499,051	109,950	2,609,001	2,452,111	156,890
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	470,950	4,500	475,450	474,926	524
Other Salaries of Instruction	13,650		13,650		13,650
General Supplies	6,018		6,018	5,704	314
Total Learning and/or Language Disabilities	490,618	4,500	495,118	480,630	14,488
Resource Room/Resource Center:					
Salaries of Teachers	329,556		329,556	242,656	86,900
Other Salaries of Instruction	7,800	3,000	10,800	10,384	416
General Supplies	6,078		6,078	3,963	2,115
Total Resource Room/Resource Center	343,434	3,000	346,434	257,003	89,431
Total Special Education	834,052	7,500	841,552	737,633	103,919
Bilingual Education:					
Salaries of Teachers	1,005,470	(48,300)	957,170	895,111	62,059
Other Salaries of Instruction	56,753	1,500	58,253	40,230	18,023
General Supplies	9,190		9,190	6,580	2,610
Total Bilingual Education	1,071,413	(46,800)	1,024,613	941,921	82,692
School Sponsored Co-curricular Activities:					
Salaries	28,800		28,800	28,138	662
Supplies and Materials	2,000		2,000		2,000
Total School Sponsored Co-curricular Activities	30,800	-	30,800	28,138	2,662
School Sponsored Athletics:					
Salaries	17,000		17,000	4,600	12,400
Supplies and Materials	8,986	(3,000)	5,986	1,618	4,368
Total School Sponsored Athletics	25,986	(3,000)	22,986	6,218	16,768
Before/After School Programs:					
Salaries of Teachers	22,464	(22,464)			
Other Salaries for Instruction	5,400	(5,400)			
Total Before/After School Programs	27,864	(27,864)	-	-	-
Total Instruction	4,489,166	39,786	4,528,952	4,166,021	362,931

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: Dr. William Horton	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	\$ 209,292		\$ 209,292	\$ 207,080	\$ 2,212
Salaries of Family Liaisons/Comm Parent Inv. Specialists	44,058		44,058	42,899	1,159
Supplies and Materials	600		600	505	95
Other Objects	2,973		2,973	1,944	1,029
Total Attendance and Social Work Services	256,923	-	256,923	252,428	4,495
Health Services:					
Salaries	98,737		98,737	96,296	2,441
Other Salaries	1,640		1,640		1,640
Supplies and Materials	2,904		2,904	1,261	1,643
Total Health Services	103,281	-	103,281	97,557	5,724
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	164,016	\$ 500	164,516	164,485	31
Salaries of Secretarial and Clerical Assistants	71,280		71,280	68,216	3,064
Salaries of Facilitators, Math & Literacy Coaches	208,531		208,531	181,929	26,602
Purchased Professional – Education Services	60,900	(57,950)	2,950	2,950	
Other Objects	4,800		4,800	2,034	2,766
Total Improvement of Instruction Services	509,527	(57,450)	452,077	419,614	32,463
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	302,171	2,000	304,171	303,569	602
Salaries of Secretarial and Clerical Assistants	71,280	7,000	78,280	77,223	1,057
Other Purchased Services	24,119	(4,996)	19,123	17,283	1,840
Supplies and Materials	4,614	(4,614)			
Other Objects	5,400	(941)	4,459	4,459	
Total Support Services – School Administration	407,584	(1,551)	406,033	402,534	3,499
Security:					
Salaries	102,964		102,964	84,599	18,365
Total Security	102,964	-	102,964	84,599	18,365
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	12,000	(6,000)	6,000		6,000
Total Student Transportation Services	12,000	(6,000)	6,000	-	6,000
Unallocated Benefits:					
Health Benefits	1,130,754		1,130,754	1,130,754	
Total Unallocated Benefits	1,130,754		1,130,754	1,130,754	
Total Undistributed Expenditures	2,523,033	(65,001)	2,458,032	2,387,486	70,546
Total Expenditures - Current Expense	7,012,199	(25,215)	6,986,984	6,553,507	433,477

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: Dr. William Horton	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Capital Outlay:					
Equipment:					
Regular Programs - Instruction:					
Grades 1-5	\$ 22,000	\$ (7,645)	\$ 14,355	\$ 13,630	\$ 725
Total Equipment	22,000	(7,645)	14,355	13,630	725
Total Expenditures - School Based	7,034,199	(32,860)	7,001,339	6,567,137	434,202
Other Financing Sources:					
Transfers In	7,015,857	(32,860)	6,982,997	6,558,697	(424,300)
Total Other Financing Sources	7,015,857	(32,860)	6,982,997	6,558,697	(424,300)
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(18,342)		(18,342)	(8,440)	9,902
Fund Balances, July 1	18,342		18,342	18,342	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 9,902	\$ 9,902

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

Year ended June 30, 2021

School: Eagle Academy	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Grades 6-8	\$ 929,360	\$ (20,000)	\$ 909,360	\$ 879,717	\$ 29,643
Grades 9-12	631,074	30,000	661,074	620,579	40,495
Undistributed Instruction:					
General Supplies	42,967	(1,050)	41,917	29,232	12,685
Textbooks	250		250		250
Other Objects	5,000		5,000	139	4,861
Total Regular Programs	1,608,651	8,950	1,617,601	1,529,667	87,934
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	62,322	1,000	63,322	63,109	213
Total Learning and/or Language Disabilities	62,322	1,000	63,322	63,109	213
Behavioral Disabilities:					
Other Salaries of Instruction	1,950		1,950		1,950
Total Behavioral Disabilities	1,950	-	1,950	-	1,950
Resource Room/Resource Center:					
Salaries of Teachers	66,639	1,199	67,838	67,552	286
Other Salaries of Instruction	1,950		1,950		1,950
Total Resource Room/Resource Center	68,589	1,199	69,788	67,552	2,236
Total Special Education	132,861	2,199	135,060	130,661	4,399
School Sponsored Co-curricular Activities:					
Salaries	41,000	(5,000)	36,000	23,200	12,800
Supplies and Materials	1,500		1,500		1,500
Total School Sponsored Co-curricular Activities	42,500	(5,000)	37,500	23,200	14,300
School Sponsored Athletics:					
Salaries	60,400	28,000	88,400	87,800	600
Supplies and Materials	13,030		13,030	10,698	2,332
Other Objects	8,050		8,050	7,550	500
Total School Sponsored Athletics	81,480	28,000	109,480	106,048	3,432
Before/After School Programs:					
Salaries of Teachers	12,480	(7,769)	4,711	4,711	-
Total Before/After School Programs	12,480	(7,769)	4,711	4,711	-
Total Instruction	1,877,972	26,380	1,904,352	1,794,287	110,065
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	146,232	5,000	151,232	150,374	858
Salaries of Family Liaisons/Comm Parent Inv. Specialists	44,058		44,058	42,828	1,230
Total Attendance and Social Work Services	190,290	5,000	195,290	193,202	2,088

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

Year ended June 30, 2021

School: Eagle Academy	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Health Services:					
Salaries	\$ 98,737		\$ 98,737	\$ 95,840	\$ 2,897
Other Salaries	1,640		1,640	1,368	272
Supplies and Materials	783		783		783
Total Health Services	101,160	-	101,160	97,208	3,952
Guidance:					
Salaries of Other Professional Staff	102,733		102,733	102,103	630
Other Salaries	780		780		780
Supplies and Materials	600		600		600
Total Guidance	104,113	-	104,113	102,103	2,010
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	57,618	\$ 500	58,118	57,793	325
Salaries of Secretarial and Clerical Assistants	54,644		54,644	25,400	29,244
Salaries of Facilitators, Math & Literacy Coaches		18,000	18,000	15,999	2,001
Supplies and Materials	1,000		1,000		1,000
Other Objects	2,600		2,600		2,600
Total Improvement of Instruction Services	115,862	18,500	134,362	99,192	35,170
Instructional Staff Training Services:					
Purchased Professional – Education Services	2,000		2,000		2,000
Supplies and Materials	2,000		2,000		2,000
Total Instructional Staff Training Services	4,000	-	4,000	-	4,000
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	227,073	1,500	228,573	228,358	215
Salaries of Secretarial and Clerical Assistants	54,644	10,000	64,644	64,393	251
Other Salaries	650		650		650
Other Purchased Services	9,557	(2,000)	7,557	7,557	
Supplies and Materials	4,000		4,000	822	3,178
Other Objects	5,300	1,050	6,350	6,350	
Total Support Services – School Administration	301,224	10,550	311,774	307,480	4,294
Security:					
Salaries	45,372		45,372	44,284	1,088
Total Security	45,372	-	45,372	44,284	1,088
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	11,464		11,464		11,464
Total Student Transportation Services	11,464	-	11,464	-	11,464
Unallocated Benefits:					
Health Benefits	461,229		461,229	461,229	
Total Unallocated Benefits	461,229	-	461,229	461,229	-
Total Undistributed Expenditures	1,334,714	34,050	1,368,764	1,304,698	64,066
Total Expenditures - Current Expense	3,212,686	60,430	3,273,116	3,098,985	174,131
Total Expenditures - School Based	3,212,686	60,430	3,273,116	3,098,985	174,131

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: Eagle Academy	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Other Financing Sources:					
Transfers In	\$ 3,204,142	\$ 60,430	\$ 3,264,572	\$ 3,091,610	\$ (172,962)
Total Other Financing Sources	<u>3,204,142</u>	<u>60,430</u>	<u>3,264,572</u>	<u>3,091,610</u>	<u>(172,962)</u>
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(8,544)		(8,544)	(7,375)	1,169
Fund Balances, July 1	8,544		8,544	8,544	
Fund Balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,169</u>	<u>\$ 1,169</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: East Side High	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Grades 9-12	\$ 7,942,047	\$ (16,371)	\$ 7,925,676	\$ 7,907,728	\$ 17,948
Undistributed Instruction:					
General Supplies	163,389		163,389	132,641	30,748
Textbooks	60,000		60,000	7,819	52,181
Other Objects	30,000		30,000	4,280	25,720
Total Regular Programs	8,195,436	(16,371)	8,179,065	8,052,468	126,597
Instruction - Special Education:					
Cognitive - Mild:					
Other Salaries of Instruction	1,950		1,950		1,950
Total Cognitive - Mild	1,950	-	1,950	-	1,950
Cognitive - Moderate:					
General Supplies	1,000		1,000	977	23
Other Objects	2,500		2,500		2,500
Total Cognitive - Moderate	3,500	-	3,500	977	2,523
Learning and/or Language Disabilities:					
Salaries of Teachers	526,257	6,000	532,257	531,850	407
Other Salaries of Instruction	5,850	6,000	11,850	10,999	851
General Supplies	1,000		1,000	914	86
Total Learning and/or Language Disabilities	533,107	12,000	545,107	543,763	1,344
Behavioral Disabilities:					
Salaries of Teachers	363,781	6,000	369,781	369,477	304
Other Salaries of Instruction	11,700		11,700		11,700
Total Behavioral Disabilities	375,481	6,000	381,481	369,477	12,004
Resource Room/Resource Center:					
Salaries of Teachers	601,399	(32,458)	568,941	568,374	567
Other Salaries of Instruction	13,650		13,650		13,650
General Supplies	2,500		2,500	2,426	74
Total Resource Room/Resource Center	617,549	(32,458)	585,091	570,800	14,291
Total Special Education	1,531,587	(14,458)	1,517,129	1,485,017	32,112
Bilingual Education:					
Salaries of Teachers	2,081,559	101,829	2,183,388	2,182,196	1,192
Other Salaries of Instruction	42,900		42,900		42,900
General Supplies	3,510		3,510	3,495	15
Other Objects	7,500		7,500		7,500
Total Bilingual Education	2,135,469	101,829	2,237,298	2,185,691	51,607
School Sponsored Co-curricular Activities:					
Salaries	133,700	(13,000)	120,700	118,972	1,728
Supplies and Materials	6,000		6,000	6,000	
Other Objects	10,000		10,000	5,000	5,000
Total School Sponsored Co-curricular Activities	149,700	(13,000)	136,700	129,972	6,728

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

Year ended June 30, 2021

School: East Side High	Original Budget	Transfers	Final Budget	Actual	Final to Actual
School Sponsored Athletics:					
Salaries	\$ 414,700	\$ 65,000	\$ 479,700	\$ 477,100	\$ 2,600
Supplies and Materials	147,988		147,988	137,668	10,320
Other Objects	50,000		50,000	50,000	
Total School Sponsored Athletics	612,688	65,000	677,688	664,768	12,920
Before/After School Programs:					
Salaries of Teachers	89,028	(72,232)	16,796	16,215	581
Total Before/After School Programs	89,028	(72,232)	16,796	16,215	581
Alternative Education Programs - Instruction:					
Supplies and Materials	6,000		6,000	5,686	314
Total Alternative Education Programs - Instruction	6,000	-	6,000	5,686	314
Other Supplemental/At-Risk Programs - Instruction:					
Purchased Professional & Technical Services	292,116		292,116	75,766	216,350
Total Other Supplemental/At-Risk Programs - Instruction	292,116	-	292,116	75,766	216,350
Total Instruction	13,012,024	50,768	13,062,792	12,615,583	447,209
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	265,054	(44,910)	220,144	219,764	380
Salaries of Family Liaisons/Comm Parent Inv. Specialists	48,680		48,680	47,401	1,279
Supplies and Materials	2,000		2,000	359	1,641
Total Attendance and Social Work Services	315,734	(44,910)	270,824	267,524	3,300
Health Services:					
Salaries	303,968		303,968	303,776	192
Other Salaries	4,920		4,920	4,276	644
Supplies and Materials	5,037		5,037	1,698	3,339
Total Health Services	313,925	-	313,925	309,750	4,175
Guidance:					
Salaries of Other Professional Staff	694,593	85,910	780,503	779,578	925
Salaries of Secretarial and Clerical Assistants	57,332		57,332	57,125	207
Other Salaries	12,960	5,000	17,960	16,676	1,284
Supplies and Materials	5,000		5,000	3,246	1,754
Total Guidance	769,885	90,910	860,795	856,625	4,170
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	241,147	5,000	246,147	244,829	1,318
Salaries of Other Professional Staff	817,496	25,000	842,496	841,444	1,052
Salaries of Secretarial and Clerical Assistants	184,408		184,408	176,588	7,820
Other Salaries	60,516	5,000	65,516	63,932	1,584
Other Objects	6,000		6,000		6,000
Total Improvement of Instruction Services	1,309,567	35,000	1,344,567	1,326,793	17,774
Educational Media/Library Services:					
Salaries of Other Professional Staff	79,652	3,000	82,652	81,860	792
Supplies and Materials	3,000		3,000	1,756	1,244
Total Educational Media/Library Services	82,652	3,000	85,652	83,616	2,036
Instructional Staff Training Services:					
Supplies and Materials	7,156		7,156	3,451	3,705
Total Instructional Staff Training Services	7,156	-	7,156	3,451	3,705

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: East Side High	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	\$ 399,194	\$ 35,000	\$ 434,194	\$ 431,521	\$ 2,673
Salaries of Secretarial and Clerical Assistants	184,408		184,408	178,106	6,302
Other Salaries	7,854	1,000	8,854	8,678	176
Other Purchased Services	87,174	(40,000)	47,174	37,574	9,600
Supplies and Materials	92,864		92,864	45,080	47,784
Other Objects	34,299		34,299	16,394	17,905
Total Support Services – School Administration	805,793	(4,000)	801,793	717,353	84,440
Security:					
Salaries	391,251	(25,000)	366,251	359,913	6,338
Total Security	391,251	(25,000)	366,251	359,913	6,338
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	51,231		51,231		51,231
Total Student Transportation Services	51,231	-	51,231	-	51,231
Unallocated Benefits:					
Health Benefits	2,841,764		2,841,764	2,841,764	
Total Unallocated Benefits	2,841,764	-	2,841,764	2,841,764	-
Total Undistributed Expenditures	6,888,958	55,000	6,943,958	6,766,789	177,169
Total Expenditures - Current Expense	19,900,982	105,768	20,006,750	19,382,372	624,378
Total Expenditures - School Based	19,900,982	105,768	20,006,750	19,382,372	624,378
Other Financing Sources:					
Transfers In	19,821,720	105,768	19,927,488	19,409,802	(517,686)
Total Other Financing Sources	19,821,720	105,768	19,927,488	19,409,802	(517,686)
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(79,262)		(79,262)	27,430	106,692
Fund Balances, July 1	79,262		79,262	79,262	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 106,692	\$ 106,692

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: Elliott Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Kindergarten	\$ 259,836	\$ (15,000)	\$ 244,836	\$ 228,378	\$ 16,458
Grades 1- 5	1,837,567	(25,000)	1,812,567	1,776,414	36,153
Grades 6-8	729,316	(20,300)	709,016	687,758	21,258
Undistributed Instruction:					
Other Salaries of Instruction	107,463		107,463	101,043	6,420
General Supplies	103,553	3,300	106,853	97,327	9,526
Other Objects	15,000		15,000		15,000
Total Regular Programs	3,052,735	(57,000)	2,995,735	2,890,920	104,815
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	233,693	7,500	241,193	240,458	735
Other Salaries of Instruction	5,850		5,850		5,850
Total Learning and/or Language Disabilities	239,543	7,500	247,043	240,458	6,585
Resource Room/Resource Center:					
Salaries of Teachers	327,563	1,000	328,563	328,275	288
Other Salaries of Instruction	9,750		9,750		9,750
General Supplies	5,500		5,500	2,812	2,688
Other Objects	1,440		1,440		1,440
Total Resource Room/Resource Center	344,253	1,000	345,253	331,087	14,166
Total Special Education	583,796	8,500	592,296	571,545	20,751
Bilingual Education:					
Salaries of Teachers	950,838	1,500	952,338	949,031	3,307
Other Salaries of Instruction	61,281		61,281	35,738	25,543
General Supplies	8,000		8,000	7,388	612
Other Objects	5,784		5,784		5,784
Total Bilingual Education	1,025,903	1,500	1,027,403	992,157	35,246
School Sponsored Co-curricular Activities:					
Salaries	35,800	(20,000)	15,800	9,200	6,600
Total School Sponsored Co-curricular Activities	35,800	(20,000)	15,800	9,200	6,600
School Sponsored Athletics:					
Salaries	17,000	(8,500)	8,500	4,500	4,000
Supplies and Materials	3,061		3,061	561	2,500
Total School Sponsored Athletics	20,061	(8,500)	11,561	5,061	6,500
Before/After School Programs:					
Salaries of Teachers	38,220	(37,620)	600	531	69
Other Salaries for Instruction	2,000	(2,000)			
Total Before/After School Programs	40,220	(39,620)	600	531	69
Total Instruction	4,758,515	(115,120)	4,643,395	4,469,414	173,981

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: Elliott Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	\$ 182,440	\$ 3,000	\$ 185,440	\$ 184,951	\$ 489
Salaries of Family Liaisons/Comm Parent Inv. Specialists	37,845	1,000	38,845	38,494	351
Supplies and Materials	2,500		2,500	2,499	1
Total Attendance and Social Work Services	222,785	4,000	226,785	225,944	841
Health Services:					
Salaries	162,982	63,000	225,982	224,082	1,900
Other Salaries	2,600	500	3,100	2,848	252
Supplies and Materials	2,814		2,814	2,367	447
Total Health Services	168,396	63,500	231,896	229,297	2,599
Guidance:					
Salaries of Other Professional Staff	53,069		53,069	48,662	4,407
Supplies and Materials	1,500		1,500		1,500
Total Guidance	54,569	-	54,569	48,662	5,907
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	218,856	(35,000)	183,856	169,658	14,198
Salaries of Secretarial and Clerical Assistants	75,267	(5,000)	70,267	63,791	6,476
Salaries of Facilitators, Math & Literacy Coaches	140,996	5,000	145,996	145,295	701
Purchased Professional – Education Services	25,600		25,600		25,600
Other Objects	4,800		4,800	1,488	3,312
Total Improvement of Instruction Services	465,519	(35,000)	430,519	380,232	50,287
Educational Media/Library Services:					
Salaries of Other Professional Staff	100,688	200	100,888	100,834	54
Supplies and Materials	3,500		3,500		3,500
Total Educational Media/Library Services	104,188	200	104,388	100,834	3,554
Instructional Staff Training Services:					
Purchased Professional – Education Services	4,600	(3,300)	1,300		1,300
Total Instructional Staff Training Services	4,600	(3,300)	1,300	-	1,300
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	354,079	40,000	394,079	393,300	779
Salaries of Secretarial and Clerical Assistants	75,267	3,500	78,767	78,237	530
Other Purchased Services	33,580	(5,000)	28,580	6,150	22,430
Supplies and Materials	2,600		2,600	2,016	584
Other Objects	4,464		4,464	1,022	3,442
Total Support Services – School Administration	469,990	38,500	508,490	480,725	27,765
Security:					
Salaries	151,157		151,157	149,451	1,706
General Supplies	2,880		2,880	2,871	9
Total Security	154,037	-	154,037	152,322	1,715
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	15,750		15,750		15,750
Total Student Transportation Services	15,750	-	15,750	-	15,750

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: Elliott Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Unallocated Benefits:					
Health Benefits	\$ 1,197,707		\$ 1,197,707	\$ 1,197,707	
Total Unallocated Benefits	1,197,707	-	1,197,707	1,197,707	-
Total Undistributed Expenditures	2,857,541	\$ 67,900	2,925,441	2,815,723	\$ 109,718
Total Expenditures - Current Expense	7,616,056	(47,220)	7,568,836	7,285,137	283,699
Capital Outlay:					
Equipment:					
Undistributed Expenditures:					
Non-Instructional Equipment	12,898		12,898	12,898	
Total Equipment	12,898	-	12,898	12,898	-
Total Expenditures - School Based	7,628,954	(47,220)	7,581,734	7,298,035	283,699
Other Financing Sources:					
Transfers In	7,613,565	(47,220)	7,566,345	7,305,033	(261,312)
Total Other Financing Sources	7,613,565	(47,220)	7,566,345	7,305,033	(261,312)
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(15,389)		(15,389)	6,998	22,387
Fund Balances, July 1	15,389		15,389	15,389	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 22,387	\$ 22,387

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: Uplift Academy (Fast Track)	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Undistributed Instruction:					
Other Purchased Services	\$ 2,447		\$ 2,447	\$ 313	\$ 2,134
Other Objects	2,460		2,460	1,132	1,328
Total Regular Programs	4,907	-	4,907	1,445	3,462
Total Instruction	4,907	-	4,907	1,445	3,462
Total Expenditures - Current Expense	4,907	-	4,907	1,445	3,462
Total Expenditures - School Based	4,907	-	4,907	1,445	3,462
Other Financing Sources:					
Transfers In				(3,462)	(3,462)
Total Other Financing Sources	-	-	-	(3,462)	(3,462)
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(4,907)		(4,907)	(4,907)	
Fund Balances, July 1	4,907		4,907	4,907	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: First Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Kindergarten	\$ 343,341	\$ (200)	\$ 343,141	\$ 336,756	\$ 6,385
Grades 1- 5	2,243,545	(32,000)	2,211,545	2,205,610	5,935
Grades 6-8	1,243,237	22,000	1,265,237	1,255,557	9,680
Undistributed Instruction:					
Other Salaries of Instruction	146,894		146,894	146,536	358
General Supplies	155,267		155,267	140,797	14,470
Other Objects	20,036		20,036		20,036
Total Regular Programs	4,152,320	(10,200)	4,142,120	4,085,256	56,864
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Other Salaries of Instruction	3,150	(500)	2,650	552	2,098
Total Learning and/or Language Disabilities	3,150	(500)	2,650	552	2,098
Resource Room/Resource Center:					
Salaries of Teachers	501,294	(25,000)	476,294	470,925	5,369
Other Salaries of Instruction	11,700	(5,000)	6,700		6,700
General Supplies	9,523		9,523	8,946	577
Total Resource Room/Resource Center	522,517	(30,000)	492,517	479,871	12,646
Autism:					
Salaries of Teachers	482,875		482,875	480,642	2,233
Other Salaries of Instruction	227,165	(40,000)	187,165	180,690	6,475
General Supplies	10,576		10,576	9,444	1,132
Total Autism	720,616	(40,000)	680,616	670,776	9,840
Total Special Education	1,246,283	(70,500)	1,175,783	1,151,199	24,584
Bilingual Education:					
Salaries of Teachers	829,466	50,100	879,566	879,116	450
Other Salaries of Instruction	57,216	52,500	109,716	108,860	856
General Supplies	7,000		7,000	6,556	444
Total Bilingual Education	893,682	102,600	996,282	994,532	1,750
School Sponsored Co-curricular Activities:					
Salaries	28,300	(5,000)	23,300	17,500	5,800
Supplies and Materials	2,350		2,350		2,350
Total School Sponsored Co-curricular Activities	30,650	(5,000)	25,650	17,500	8,150
School Sponsored Athletics:					
Salaries	17,000	2,000	19,000	18,350	650
Supplies and Materials	5,000		5,000		5,000
Total School Sponsored Athletics	22,000	2,000	24,000	18,350	5,650
Before/After School Programs:					
Salaries of Teachers	118,248	(118,248)			
Total Before/After School Programs	118,248	(118,248)	-	-	-
Total Instruction	6,463,183	(99,348)	6,363,835	6,266,837	96,998

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: First Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Specialists	\$ 31,734	-	\$ 31,734	\$ 30,292	\$ 1,442
Total Attendance and Social Work Services	31,734	-	31,734	30,292	1,442
Health Services:					
Salaries	173,526	\$ 36,000	209,526	208,742	784
Supplies and Materials	3,060		3,060	1,155	1,905
Total Health Services	176,586	36,000	212,586	209,897	2,689
Guidance:					
Salaries of Other Professional Staff	189,486	2,500	191,986	191,387	599
Supplies and Materials	2,000		2,000	1,895	105
Total Guidance	191,486	2,500	193,986	193,282	704
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	226,136	1,000	227,136	226,821	315
Salaries of Secretarial and Clerical Assistants	101,379	(15,000)	86,379	79,151	7,228
Salaries of Facilitators, Math & Literacy Coaches	178,665	6,000	184,665	183,794	871
Purchased Professional – Education Services	111,875		111,875		111,875
Other Objects	6,198		6,198	2,639	3,559
Total Improvement of Instruction Services	624,253	(8,000)	616,253	492,405	123,848
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	382,636	2,000	384,636	384,364	272
Salaries of Secretarial and Clerical Assistants	101,379	38,000	139,379	138,644	735
Other Salaries	780	700	1,480	1,299	181
Other Purchased Services	13,888	(5,000)	8,888	6,332	2,556
Supplies and Materials	8,260		8,260	7,955	305
Other Objects	5,700		5,700	898	4,802
Total Support Services – School Administration	512,643	35,700	548,343	539,492	8,851
Security:					
Salaries	153,105	(20,000)	133,105	127,318	5,787
General Supplies	2,520		2,520	1,922	598
Total Security	155,625	(20,000)	135,625	129,240	6,385
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	17,000		17,000		17,000
Total Student Transportation Services	17,000	-	17,000	-	17,000
Unallocated Benefits:					
Health Benefits	1,554,787		1,554,787	1,554,787	
Total Unallocated Benefits	1,554,787	-	1,554,787	1,554,787	-
Total Undistributed Expenditures	3,264,114	46,200	3,310,314	3,149,395	160,919
Total Expenditures - Current Expense	9,727,297	(53,148)	9,674,149	9,416,232	257,917

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: First Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Capital Outlay:					
Equipment:					
Undistributed Expenditures:					
School Administration	\$ 28,000		\$ 28,000	\$ 22,505	\$ 5,495
Total Equipment	<u>28,000</u>	-	<u>28,000</u>	<u>22,505</u>	<u>5,495</u>
Total Expenditures - School Based	<u>9,755,297</u>	<u>\$ (53,148)</u>	<u>9,702,149</u>	<u>9,438,737</u>	<u>263,412</u>
Other Financing Sources:					
Transfers In	<u>9,722,050</u>	<u>(53,148)</u>	<u>9,668,902</u>	<u>9,437,740</u>	<u>(231,162)</u>
Total Other Financing Sources	<u>9,722,050</u>	<u>(53,148)</u>	<u>9,668,902</u>	<u>9,437,740</u>	<u>(231,162)</u>
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(33,247)		(33,247)	(997)	32,250
Fund Balances, July 1	<u>33,247</u>		<u>33,247</u>	<u>33,247</u>	
Fund Balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 32,250</u>	<u>\$ 32,250</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: Fourteenth Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Grades 1- 5	\$ 218,528	\$ 1,000	\$ 219,528	\$ 218,292	\$ 1,236
Grades 6-8	1,950		1,950		1,950
Undistributed Instruction:					
General Supplies	57,528		57,528	53,554	3,974
Other Objects	2,500		2,500		2,500
Total Regular Programs	280,506	1,000	281,506	271,846	9,660
Instruction - Special Education:					
Salaries of Teachers	218,546		218,546	216,978	1,568
Other Salaries of Instruction	5,850	(5,000)	850		850
General Supplies	6,908		6,908	6,684	224
Total Cognitive - Moderate	231,304	(5,000)	226,304	223,662	2,642
Multiple Disabilities:					
Salaries of Teachers	334,381	2,000	336,381	335,470	911
Other Salaries of Instruction	5,850	(5,000)	850		850
General Supplies	6,908		6,908	4,438	2,470
Total Multiple Disabilities	347,139	(3,000)	344,139	339,908	4,231
Resource Room/Resource Center:					
Other Salaries of Instruction	1,950		1,950		1,950
Total Resource Room/Resource Center	1,950	-	1,950	-	1,950
Autism:					
Salaries of Teachers	378,596	65,000	443,596	442,720	876
Other Salaries of Instruction	11,700	(5,000)	6,700		6,700
Total Autism	390,296	60,000	450,296	442,720	7,576
Total Special Education	970,689	52,000	1,022,689	1,006,290	16,399
Total Instruction	1,251,195	53,000	1,304,195	1,278,136	26,059
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Specialists	30,810	1,000	31,810	31,201	609
Supplies and Materials	2,000		2,000		2,000
Total Attendance and Social Work Services	32,810	1,000	33,810	31,201	2,609
Health Services:					
Salaries	103,187		103,187	100,536	2,651
Other Salaries	1,640		1,640		1,640
Supplies and Materials	2,820		2,820	2,817	3
Total Health Services	107,647	-	107,647	103,353	4,294
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	55,450	200	55,650	55,605	45
Salaries of Secretarial and Clerical Assistants	55,062	(15,000)	40,062	32,542	7,520
Salaries of Facilitators, Math & Literacy Coaches	67,666	114,000	181,666	180,090	1,576
Other Objects	2,600		2,600	719	1,881
Total Improvement of Instruction Services	180,778	99,200	279,978	268,956	11,022

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: Fourteenth Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Instructional Staff Training Services:					
Purchased Professional – Education Services	\$ 10,000	\$ (4,057)	\$ 5,943		\$ 5,943
Total Instructional Staff Training Services	10,000	(4,057)	5,943	-	5,943
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	213,497	2,000	215,497	\$ 214,714	783
Salaries of Secretarial and Clerical Assistants	55,062	18,000	73,062	72,163	899
Other Purchased Services	8,478	1,057	9,535	9,530	5
Supplies and Materials	3,500		3,500		3,500
Other Objects	3,499		3,499	259	3,240
Total Support Services – School Administration	284,036	21,057	305,093	296,666	8,427
Security:					
Salaries	73,782	1,000	74,782	74,238	544
Total Security	73,782	1,000	74,782	74,238	544
Student Transportation Services:					
Contracted Services – Transportation (Other than Between Home and School) – Vendors	4,122		4,122		4,122
Total Student Transportation Services	4,122	-	4,122	-	4,122
Unallocated Benefits:					
Health Benefits	386,837		386,837	386,837	
Total Unallocated Benefits	386,837	-	386,837	386,837	-
Total Undistributed Expenditures	1,080,012	118,200	1,198,212	1,161,251	36,961
Total Expenditures - Current Expense	2,331,207	171,200	2,502,407	2,439,387	63,020
Total Expenditures - School Based	2,331,207	171,200	2,502,407	2,439,387	63,020
Other Financing Sources:					
Transfers In	2,330,914	171,200	2,502,114	2,441,033	(61,081)
Total Other Financing Sources	2,330,914	171,200	2,502,114	2,441,033	(61,081)
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(293)		(293)	1,646	1,939
Fund Balances, July 1	293		293	293	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 1,939	\$ 1,939

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: Franklin Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Kindergarten	\$ 62,466	\$ 6,000	\$ 68,466	\$ 67,701	\$ 765
Grades 1- 5	1,697,967	(37,000)	1,660,967	1,642,507	18,460
Grades 6-8	105,719	3,000	108,719	106,040	2,679
Undistributed Instruction:					
Other Salaries of Instruction	36,968		36,968	36,748	220
General Supplies	85,792		85,792	66,406	19,386
Other Objects	10,000		10,000		10,000
Total Regular Programs	1,998,912	(28,000)	1,970,912	1,919,402	51,510
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	336,779		336,779	335,022	1,757
Other Salaries of Instruction	43,566		43,566	35,671	7,895
General Supplies	6,000		6,000	4,639	1,361
Total Learning and/or Language Disabilities	386,345	-	386,345	375,332	11,013
Resource Room/Resource Center:					
Salaries of Teachers	473,216	12,000	485,216	484,858	358
Other Salaries of Instruction	9,750		9,750		9,750
Total Resource Room/Resource Center	482,966	12,000	494,966	484,858	10,108
Total Special Education	869,311	12,000	881,311	860,190	21,121
Bilingual Education:					
Salaries of Teachers	1,116,103	3,000	1,119,103	1,117,332	1,771
Other Salaries of Instruction	97,532	3,000	100,532	70,540	29,992
General Supplies	8,840		8,840	8,355	485
Total Bilingual Education	1,222,475	6,000	1,228,475	1,196,227	32,248
School Sponsored Co-curricular Activities:					
Salaries	11,300		11,300	9,800	1,500
Total School Sponsored Co-curricular Activities	11,300	-	11,300	9,800	1,500
School Sponsored Athletics:					
Salaries	8,100		8,100		8,100
Supplies and Materials	3,500		3,500		3,500
Total School Sponsored Athletics	11,600	-	11,600	-	11,600
Before/After School Programs:					
Salaries of Teachers	33,462	(29,462)	4,000	3,380	620
Other Salaries for Instruction	11,880	(11,736)	144	144	
Total Before/After School Programs	45,342	(41,198)	4,144	3,524	620
Total Instruction	4,158,940	(51,198)	4,107,742	3,989,143	118,599
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	132,970	3,000	135,970	135,366	604
Salaries of Family Liaisons/Comm Parent Inv. Specialists	35,432		35,432	17,681	17,751
Total Attendance and Social Work Services	168,402	3,000	171,402	153,047	18,355

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: Franklin Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Health Services:					
Salaries	\$ 98,737		\$ 98,737	\$ 97,295	\$ 1,442
Other Salaries	1,295		1,295		1,295
Supplies and Materials	4,539		4,539	2,280	2,259
Total Health Services	104,571	-	104,571	99,575	4,996
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	113,068	\$ 1,000	114,068	113,396	672
Salaries of Secretarial and Clerical Assistants	57,311	(50,000)	7,311	2,929	4,382
Salaries of Facilitators, Math & Literacy Coaches	167,558	5,000	172,558	172,491	67
Other Objects	3,600		3,600		3,600
Total Improvement of Instruction Services	341,537	(44,000)	297,537	288,816	8,721
Educational Media/Library Services:					
Supplies and Materials	4,000		4,000	3,998	2
Total Educational Media/Library Services	4,000	-	4,000	3,998	2
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	251,223	2,000	253,223	252,465	758
Salaries of Secretarial and Clerical Assistants	57,311	54,000	111,311	109,674	1,637
Other Purchased Services	22,543	(2,800)	19,743	16,862	2,881
Supplies and Materials	5,000		5,000	1,116	3,884
Other Objects	3,540		3,540	540	3,000
Total Support Services – School Administration	339,617	53,200	392,817	380,657	12,160
Security:					
Salaries	90,051	(5,000)	85,051	71,021	14,030
General Supplies	2,000		2,000	1,851	149
Total Security	92,051	(5,000)	87,051	72,872	14,179
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	10,419		10,419		10,419
Total Student Transportation Services	10,419	-	10,419	-	10,419
Unallocated Benefits:					
Health Benefits	944,775		944,775	944,775	
Total Unallocated Benefits	944,775		944,775	944,775	
Total Undistributed Expenditures	2,005,372	7,200	2,012,572	1,943,740	68,832
Total Expenditures - Current Expense	6,164,312	(43,998)	6,120,314	5,932,883	187,431
Total Expenditures - School Based	6,164,312	(43,998)	6,120,314	5,932,883	187,431

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: Franklin Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Other Financing Sources:					
Transfers In	\$ 6,152,812	\$ (43,998)	\$ 6,108,814	\$ 5,939,394	\$ (169,420)
Total Other Financing Sources	<u>6,152,812</u>	<u>(43,998)</u>	<u>6,108,814</u>	<u>5,939,394</u>	<u>(169,420)</u>
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(11,500)		(11,500)	6,511	18,011
Fund Balances, July 1	11,500		11,500	11,500	
Fund Balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 18,011</u>	<u>\$ 18,011</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: George Washington Carver	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Kindergarten	\$ 156,542	\$ 74,000	\$ 230,542	\$ 228,347	\$ 2,195
Grades 1- 5	848,058	60,500	908,558	907,935	623
Grades 6-8	1,010,563	(43,000)	967,563	966,678	885
Undistributed Instruction:					
Other Salaries of Instruction	73,282	100	73,382	73,317	65
General Supplies	52,293		52,293	34,756	17,537
Textbooks	2,860		2,860		2,860
Other Objects	10,000		10,000		10,000
Total Regular Programs	2,153,598	91,600	2,245,198	2,211,033	34,165
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	573,641	(130,000)	443,641	442,148	1,493
Other Salaries of Instruction	9,750	(5,000)	4,750		4,750
General Supplies	7,000		7,000	6,500	500
Total Learning and/or Language Disabilities	590,391	(135,000)	455,391	448,648	6,743
Multiple Disabilities:					
General Supplies	2,000		2,000	1,625	375
Total Multiple Disabilities	2,000	-	2,000	1,625	375
Resource Room/Resource Center:					
Salaries of Teachers	229,900	8,000	237,900	237,285	615
Other Salaries of Instruction	7,800	(5,000)	2,800		2,800
Total Resource Room/Resource Center	237,700	3,000	240,700	237,285	3,415
Total Special Education	830,091	(132,000)	698,091	687,558	10,533
Bilingual Education:					
Salaries of Teachers	20,000	(12,000)	8,000	7,361	639
Total Bilingual Education	20,000	(12,000)	8,000	7,361	639
School Sponsored Co-curricular Activities:					
Salaries	24,800	(10,000)	14,800	13,300	1,500
Supplies and Materials	450		450		450
Total School Sponsored Co-curricular Activities	25,250	(10,000)	15,250	13,300	1,950
School Sponsored Athletics:					
Salaries	17,000		17,000	16,460	540
Supplies and Materials	6,000	(5,000)	1,000		1,000
Total School Sponsored Athletics	23,000	(5,000)	18,000	16,460	1,540
Before/After School Programs:					
Salaries of Teachers	5,460	(5,460)			
Other Salaries for Instruction	3,450	(3,450)			
Total Before/After School Programs	8,910	(8,910)	-	-	-
Total Instruction	3,060,849	(76,310)	2,984,539	2,935,712	48,827

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: George Washington Carver	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	\$ 68,347	\$ 5,000	\$ 73,347	\$ 71,754	\$ 1,593
Salaries of Family Liaisons/Comm Parent Inv. Specialists	51,093		51,093	50,051	1,042
Total Attendance and Social Work Services	119,440	5,000	124,440	121,805	2,635
Health Services:					
Salaries	74,570	28,000	102,570	101,756	814
Other Salaries	1,640	2,000	3,640	2,764	876
Supplies and Materials	2,821		2,821	835	1,986
Total Health Services	79,031	30,000	109,031	105,355	3,676
Guidance:					
Salaries of Other Professional Staff	103,485		103,485	102,564	921
Total Guidance	103,485	-	103,485	102,564	921
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	108,732	20,000	128,732	127,475	1,257
Salaries of Secretarial and Clerical Assistants	51,773		51,773	49,288	2,485
Salaries of Facilitators, Math & Literacy Coaches	166,185	9,100	175,285	175,221	64
Other Objects	3,600		3,600	1,600	2,000
Total Improvement of Instruction Services	330,290	29,100	359,390	353,584	5,806
Instructional Staff Training Services:					
Purchased Professional –Education Services	5,000		5,000		5,000
Total Instructional Staff Training Services	5,000	-	5,000	-	5,000
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	249,661	21,000	270,661	269,346	1,315
Salaries of Secretarial and Clerical Assistants	51,773	5,000	56,773	56,211	562
Other Purchased Services	15,527	(5,000)	10,527	7,570	2,957
Supplies and Materials	2,000		2,000	1,294	706
Other Objects	5,035		5,035	700	4,335
Total Support Services – School Administration	323,996	21,000	344,996	335,121	9,875
Security:					
Salaries	56,747	100	56,847	56,761	86
Total Security	56,747	100	56,847	56,761	86
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	10,815		10,815		10,815
Total Student Transportation Services	10,815	-	10,815	-	10,815
Unallocated Benefits:					
Health Benefits	751,357		751,357	751,357	
Total Unallocated Benefits	751,357	-	751,357	751,357	-
Total Undistributed Expenditures	1,780,161	85,200	1,865,361	1,826,547	38,814
Total Expenditures - Current Expense	4,841,010	8,890	4,849,900	4,762,259	87,641
Total Expenditures - School Based	4,841,010	8,890	4,849,900	4,762,259	87,641

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: George Washington Carver	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Other Financing Sources:					
Transfers In	\$ 4,835,490	\$ 8,890	\$ 4,844,380	\$ 4,760,756	\$ (83,624)
Total Other Financing Sources	4,835,490	8,890	4,844,380	4,760,756	(83,624)
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(5,520)		(5,520)	(1,503)	4,017
Fund Balances, July 1	5,520		5,520	5,520	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 4,017	\$ 4,017

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: Harriet Tubman	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Kindergarten	\$ 124,377	\$ 33,000	\$ 157,377	\$ 149,521	\$ 7,856
Grades 1- 5	1,288,259	(20,632)	1,267,627	1,223,006	44,621
Grades 6-8	393,189	52,000	445,189	442,430	2,759
Undistributed Instruction:					
Other Salaries of Instruction	73,936		73,936	73,478	458
General Supplies	55,468		55,468	45,390	10,078
Textbooks	2,000		2,000		2,000
Other Objects	6,050		6,050	260	5,790
Total Regular Programs	1,943,279	64,368	2,007,647	1,934,085	73,562
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	346,941	12,000	358,941	357,409	1,532
Other Salaries of Instruction	9,750		9,750		9,750
General Supplies	5,145		5,145	1,284	3,861
Total Learning and/or Language Disabilities	361,836	12,000	373,836	358,693	15,143
Resource Room/Resource Center:					
Salaries of Teachers	145,688	(73,368)	72,320	71,180	1,140
Other Salaries of Instruction	3,900		3,900	2,160	1,740
Total Resource Room/Resource Center	149,588	(73,368)	76,220	73,340	2,880
Total Special Education	511,424	(61,368)	450,056	432,033	18,023
School Sponsored Co-curricular Activities:					
Salaries	18,300	(10,000)	8,300	8,300	-
Total School Sponsored Co-curricular Activities	18,300	(10,000)	8,300	8,300	-
School Sponsored Athletics:					
Salaries	12,700	(10,000)	2,700		2,700
Supplies and Materials	1,800		1,800		1,800
Total School Sponsored Athletics	14,500	(10,000)	4,500	-	4,500
Before/After School Programs:					
Salaries of Teachers	7,744	(7,744)			
Total Before/After School Programs	7,744	(7,744)	-	-	-
Total Instruction	2,495,247	(24,744)	2,470,503	2,374,418	96,085
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	66,639	(56,375)	10,264	700	9,564
Salaries of Family Liaisons/Comm Parent Inv. Specialists	35,996	2,000	37,996	37,002	994
Supplies and Materials	600		600		600
Total Attendance and Social Work Services	103,235	(54,375)	48,860	37,702	11,158
Health Services:					
Salaries	100,532		100,532	99,972	560
Other Salaries	1,640		1,640	1,392	248
Supplies and Materials	1,645		1,645	408	1,237
Total Health Services	103,817	-	103,817	101,772	2,045

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: Harriet Tubman	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Guidance:					
Salaries of Other Professional Staff		\$ 42,375	\$ 42,375	\$ 34,055	\$ 8,320
Total Guidance	-	42,375	42,375	34,055	8,320
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	\$ 57,230	(45,000)	12,230		12,230
Salaries of Secretarial and Clerical Assistants	48,857		48,857	46,809	2,048
Salaries of Facilitators, Math & Literacy Coaches	175,516	5,000	180,516	175,791	4,725
Other Objects	3,600		3,600		3,600
Total Improvement of Instruction Services	285,203	(40,000)	245,203	222,600	22,603
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	199,544	49,000	248,544	246,895	1,649
Salaries of Secretarial and Clerical Assistants	48,857	6,000	54,857	53,199	1,658
Other Purchased Services	16,189	(3,000)	13,189	11,488	1,701
Other Objects	2,900		2,900		2,900
Total Support Services – School Administration	267,490	52,000	319,490	311,582	7,908
Security:					
Salaries	94,758	10,000	104,758	104,040	718
Total Security	94,758	10,000	104,758	104,040	718
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	8,000		8,000		8,000
Total Student Transportation Services	8,000	-	8,000	-	8,000
Unallocated Benefits:					
Health Benefits	610,012		610,012	610,012	
Total Unallocated Benefits	610,012	-	610,012	610,012	-
Total Undistributed Expenditures	1,472,515	10,000	1,482,515	1,421,763	60,752
Total Expenditures - Current Expense	3,967,762	(14,744)	3,953,018	3,796,181	156,837
Total Expenditures - School Based	3,967,762	(14,744)	3,953,018	3,796,181	156,837
Other Financing Sources:					
Transfers In	3,960,049	(14,744)	3,945,305	3,792,650	(152,655)
Total Other Financing Sources	3,960,049	(14,744)	3,945,305	3,792,650	(152,655)
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(7,713)		(7,713)	(3,531)	4,182
Fund Balances, July 1	7,713		7,713	7,713	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 4,182	\$ 4,182

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: Hawkins Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Kindergarten	\$ 121,269	\$ (10,000)	\$ 111,269	\$ 88,502	\$ 22,767
Grades 1- 5	1,388,057	106,000	1,494,057	1,487,300	6,757
Grades 6-8	768,438	(13,001)	755,437	738,511	16,926
Undistributed Instruction:					
Other Salaries of Instruction	73,447		73,447	73,180	267
General Supplies	39,052		39,052	26,167	12,885
Other Objects	14,600		14,600	1,900	12,700
Total Regular Programs	2,404,863	82,999	2,487,862	2,415,560	72,302
Instruction - Special Education:					
Resource Room/Resource Center:					
Salaries of Teachers	398,352	(15,000)	383,352	379,922	3,430
Other Salaries of Instruction	11,700	70,000	81,700	78,294	3,406
General Supplies	2,000		2,000		2,000
Total Resource Room/Resource Center	412,052	55,000	467,052	458,216	8,836
Total Special Education	412,052	55,000	467,052	458,216	8,836
Bilingual Education:					
Salaries of Teachers	879,362	(114,999)	764,363	752,825	11,538
Other Salaries of Instruction	53,316		53,316	35,737	17,579
General Supplies	9,000		9,000		9,000
Total Bilingual Education	941,678	(114,999)	826,679	788,562	38,117
School Sponsored Co-curricular Activities:					
Salaries	32,700		32,700	27,450	5,250
Total School Sponsored Co-curricular Activities	32,700	-	32,700	27,450	5,250
School Sponsored Athletics:					
Salaries	17,000	(15,000)	2,000		2,000
Total School Sponsored Athletics	17,000	(15,000)	2,000	-	2,000
Before/After School Programs:					
Salaries of Teachers	3,120	(3,120)			
Total Before/After School Programs	3,120	(3,120)	-	-	-
Other Supplemental/At-Risk Programs - Instruction:					
Purchased Professional & Technical Services	18,900	(18,000)	900		900
Total Other Supplemental/At-Risk Programs - Instruction	18,900	(18,000)	900	-	900
Total Instruction	3,830,313	(13,120)	3,817,193	3,689,788	127,405
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	56,485	(8,500)	47,985	44,698	3,287
Salaries of Family Liaisons/Comm Parent Inv. Specialists	35,432	1,000	36,432	35,701	731
Total Attendance and Social Work Services	91,917	(7,500)	84,417	80,399	4,018

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: Hawkins Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Health Services:					
Salaries	\$ 98,737	\$ 14,000	\$ 112,737	\$ 111,754	\$ 983
Other Salaries	1,640		1,640	1,396	244
Supplies and Materials	1,500		1,500		1,500
Total Health Services	101,877	14,000	115,877	113,150	2,727
Guidance:					
Salaries of Other Professional Staff	103,485		103,485	100,764	2,721
Supplies and Materials	500		500		500
Total Guidance	103,985	-	103,985	100,764	3,221
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	123,908	500	124,408	124,264	144
Salaries of Secretarial and Clerical Assistants	55,693		55,693	55,492	201
Salaries of Facilitators, Math & Literacy Coaches	194,775		194,775	188,377	6,398
Other Objects	3,600		3,600		3,600
Total Improvement of Instruction Services	377,976	500	378,476	368,133	10,343
Educational Media/Library Services:					
Salaries of Other Professional Staff	106,139	3,000	109,139	108,349	790
Supplies and Materials	2,000		2,000		2,000
Total Educational Media/Library Services	108,139	3,000	111,139	108,349	2,790
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	270,543	3,000	273,543	273,104	439
Salaries of Secretarial and Clerical Assistants	55,693	3,000	58,693	57,823	870
Other Salaries	780	8,000	8,780	3,940	4,840
Other Purchased Services	13,075	(2,500)	10,575	3,127	7,448
Supplies and Materials	1,600		1,600		1,600
Other Objects	8,024		8,024	445	7,579
Total Support Services – School Administration	349,715	11,500	361,215	338,439	22,776
Security:					
Salaries	89,358		89,358	88,798	560
General Supplies	1,380		1,380		1,380
Total Security	90,738	-	90,738	88,798	1,940
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	13,318		13,318		13,318
Total Student Transportation Services	13,318	-	13,318	-	13,318
Unallocated Benefits:					
Health Benefits	967,093		967,093	967,093	
Total Unallocated Benefits	967,093	-	967,093	967,093	-
Total Undistributed Expenditures	2,204,758	21,500	2,226,258	2,165,125	61,133
Total Expenditures - Current Expense	6,035,071	8,380	6,043,451	5,854,913	188,538
Total Expenditures - School Based	6,035,071	8,380	6,043,451	5,854,913	188,538

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: Hawkins Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Other Financing Sources:					
Transfers In	\$ 6,028,220	\$ 8,380	\$ 6,036,600	\$ 5,861,672	\$ (174,928)
Total Other Financing Sources	6,028,220	8,380	6,036,600	5,861,672	(174,928)
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(6,851)		(6,851)	6,759	13,610
Fund Balances, July 1	6,851		6,851	6,851	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 13,610	\$ 13,610

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: Hawthorne Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Kindergarten	\$ 163,526	\$ 18,000	\$ 181,526	\$ 177,886	\$ 3,640
Grades 1- 5	1,176,229	20,000	1,196,229	1,182,262	13,967
Grades 6-8	848,095		848,095	728,421	119,674
Undistributed Instruction:					
Other Salaries of Instruction	73,628	(15,000)	58,628	38,734	19,894
General Supplies	45,823	86	45,909	21,882	24,027
Other Objects	10,000	(86)	9,914		9,914
Total Regular Programs	2,317,301	23,000	2,340,301	2,149,185	191,116
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	444,713	2,000	446,713	446,543	170
Other Salaries of Instruction	50,110		50,110	38,131	11,979
Total Learning and/or Language Disabilities	494,823	2,000	496,823	484,674	12,149
Behavioral Disabilities:					
Salaries of Teachers	58,977	1,000	59,977	59,404	573
Other Salaries of Instruction	1,950		1,950	443	1,507
Total Behavioral Disabilities	60,927	1,000	61,927	59,847	2,080
Resource Room/Resource Center:					
Salaries of Teachers	129,404	1,000	130,404	130,061	343
Other Salaries of Instruction	3,900		3,900		3,900
Total Resource Room/Resource Center	133,304	1,000	134,304	130,061	4,243
Total Special Education	689,054	4,000	693,054	674,582	18,472
School Sponsored Co-curricular Activities:					
Salaries	13,300	16,000	29,300	13,300	16,000
Other Objects	2,125		2,125		2,125
Total School Sponsored Co-curricular Activities	15,425	16,000	31,425	13,300	18,125
School Sponsored Athletics:					
Salaries	12,700	7,000	19,700	14,700	5,000
Other Objects	3,000		3,000		3,000
Total School Sponsored Athletics	15,700	7,000	22,700	14,700	8,000
Before/After School Programs:					
Salaries of Teachers	5,330	(5,330)			
Other Salaries for Instruction	9,000	(5,000)	4,000	174	3,826
Total Before/After School Programs	14,330	(10,330)	4,000	174	3,826
Total Instruction	3,051,810	39,670	3,091,480	2,851,941	239,539
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	164,111	(50,000)	114,111	102,892	11,219
Salaries of Family Liaisons/Comm Parent Inv. Specialists	32,659	1,000	33,659	33,492	167
Total Attendance and Social Work Services	196,770	(49,000)	147,770	136,384	11,386
Health Services:					
Salaries	98,452	3,000	101,452	100,978	474
Other Salaries	1,640		1,640		1,640
Total Health Services	100,092	3,000	103,092	100,978	2,114
Guidance:					
Salaries of Other Professional Staff	104,111		104,111	101,898	2,213
Total Guidance	104,111	-	104,111	101,898	2,213

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: Hawthorne Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	\$ 70,387	\$ 1,000	\$ 71,387	\$ 70,597	\$ 790
Salaries of Secretarial and Clerical Assistants	56,613		56,613	53,140	3,473
Salaries of Facilitators, Math & Literacy Coaches	186,627		186,627	151,665	34,962
Other Objects	3,600		3,600		3,600
Total Improvement of Instruction Services	317,227	1,000	318,227	275,402	42,825
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	205,610	2,000	207,610	206,711	899
Salaries of Secretarial and Clerical Assistants	56,613	5,000	61,613	60,845	768
Other Salaries	2,571	7,000	9,571	8,785	786
Other Purchased Services	7,672	(3,000)	4,672	4,004	668
Supplies and Materials	1,743		1,743	136	1,607
Other Objects	4,049		4,049	630	3,419
Total Support Services – School Administration	278,258	11,000	289,258	281,111	8,147
Security:					
Salaries	95,625		95,625	95,204	421
Total Security	95,625	-	95,625	95,204	421
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	9,000		9,000		9,000
Total Student Transportation Services	9,000	-	9,000	-	9,000
Unallocated Benefits:					
Health Benefits	706,722		706,722	706,722	
Total Unallocated Benefits	706,722	-	706,722	706,722	-
Total Undistributed Expenditures	1,807,805	(34,000)	1,773,805	1,697,699	76,106
Total Expenditures - Current Expense	4,859,615	5,670	4,865,285	4,549,640	315,645
Total Expenditures - School Based	4,859,615	5,670	4,865,285	4,549,640	315,645
Other Financing Sources:					
Transfers In	4,857,806	5,670	4,863,476	4,550,011	(313,465)
Total Other Financing Sources	4,857,806	5,670	4,863,476	4,550,011	(313,465)
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(1,809)		(1,809)	371	2,180
Fund Balances, July 1	1,809		1,809	1,809	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 2,180	\$ 2,180

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: American History High

Expense

Current:

Instruction - Regular Programs:

Salaries of Teachers:

Grades 6-8

\$ 64,710 \$ 64,710 \$ 57,525 \$ 7,185

Grades 9-12

2,439,493 \$ (45,000) 2,394,493 2,330,033 64,460

Undistributed Instruction:

General Supplies

55,091 3,000 58,091 55,882 2,209

Other Objects

14,471 (3,000) 11,471 1,985 9,486

Total Regular Programs

2,573,765 (45,000) 2,528,765 2,445,425 83,340

Instruction - Special Education:

Resource Room/Resource Center:

Salaries of Teachers

166,300 166,300 112,389 53,911

Other Salaries of Instruction

5,400 5,400 5,400 5,400

General Supplies

10,000 10,000 5,258 4,742

Other Objects

6,250 6,250 5,300 950

Total Resource Room/Resource Center

187,950 - 187,950 122,947 65,003

Autism:

Salaries of Teachers

447,278 12,000 459,278 457,640 1,638

Other Salaries of Instruction

235,228 235,228 218,465 16,763

Total Autism

682,506 12,000 694,506 676,105 18,401

Total Special Education

870,456 12,000 882,456 799,052 83,404

School Sponsored Co-curricular Activities:

Salaries

56,700 (10,500) 46,200 42,151 4,049

Total School Sponsored Co-curricular Activities

56,700 (10,500) 46,200 42,151 4,049

School Sponsored Athletics:

Salaries

63,100 (13,000) 50,100 46,500 3,600

Supplies and Materials

15,299 15,299 9,080 6,219

Other Objects

7,205 7,205 2,925 4,280

Total School Sponsored Athletics

85,604 (13,000) 72,604 58,505 14,099

Before/After School Programs:

Salaries of Teachers

44,078 (28,580) 15,498 15,034 464

Total Before/After School Programs

44,078 (28,580) 15,498 15,034 464

Total Instruction

3,630,603 (85,080) 3,545,523 3,360,167 185,356

Undistributed Expenditures:

Attendance and Social Work Services:

Salaries

103,560 103,560 100,405 3,155

Salaries of Family Liaisons/Comm Parent Inv. Specialists

30,810 30,810 29,825 985

Supplies and Materials

5,000 (254) 4,746 4,746

Total Attendance and Social Work Services

139,370 (254) 139,116 130,230 8,886

Health Services:

Salaries

100,532 28,500 129,032 128,827 205

Other Salaries

254 254 254 254

Supplies and Materials

1,000 1,000 1,000 1,000

Total Health Services

101,532 28,754 130,286 128,827 1,459

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: American History High	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Guidance:					
Salaries of Other Professional Staff	\$ 208,170		\$ 208,170	\$ 175,495	\$ 32,675
Other Salaries	6,650		6,650		6,650
Total Guidance	214,820	-	214,820	175,495	39,325
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	70,298	\$ 1,000	71,298	70,504	794
Salaries of Other Professional Staff	245,454	1,000	246,454	246,187	267
Salaries of Secretarial and Clerical Assistants	56,687		56,687	28,615	28,072
Other Objects	2,500		2,500		2,500
Total Improvement of Instruction Services	374,939	2,000	376,939	345,306	31,633
Educational Media/Library Services:					
Salaries of Other Professional Staff	76,270	20,000	96,270	94,283	1,987
Total Educational Media/Library Services	76,270	20,000	96,270	94,283	1,987
Instructional Staff Training Services:					
Other Objects	1,400		1,400		1,400
Total Instructional Staff Training Services	1,400	-	1,400	-	1,400
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	221,092	2,000	223,092	222,293	799
Salaries of Other Professional Staff	88,681	2,000	90,681	90,119	562
Salaries of Secretarial and Clerical Assistants	56,687	8,000	64,687	62,639	2,048
Other Salaries	321	500	821	581	240
Other Purchased Services	15,012	(5,000)	10,012	9,503	509
Supplies and Materials	9,208		9,208		9,208
Other Objects	10,310		10,310	9,852	458
Total Support Services – School Administration	401,311	7,500	408,811	394,987	13,824
Security:					
Salaries	95,625		95,625	93,110	2,515
General Supplies	1,050		1,050		1,050
Total Security	96,675	-	96,675	93,110	3,565
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	25,000		25,000		25,000
Total Student Transportation Services	25,000	-	25,000	-	25,000
Unallocated Benefits:					
Health Benefits	922,458		922,458	922,458	
Total Unallocated Benefits	922,458	-	922,458	922,458	-
Total Undistributed Expenditures	2,353,775	58,000	2,411,775	2,284,696	127,079
Total Expenditures - Current Expense	5,984,378	(27,080)	5,957,298	5,644,863	312,435
Total Expenditures - School Based	5,984,378	(27,080)	5,957,298	5,644,863	312,435

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: American History High	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Other Financing Sources:					
Transfers In	\$ 5,976,206	\$ (27,080)	\$ 5,949,126	\$ 5,644,642	\$ (304,484)
Total Other Financing Sources	<u>5,976,206</u>	<u>(27,080)</u>	<u>5,949,126</u>	<u>5,644,642</u>	<u>(304,484)</u>
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(8,172)		(8,172)	(221)	7,951
Fund Balances, July 1	8,172		8,172	8,172	
Fund Balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,951</u>	<u>\$ 7,951</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: Ivy Hill	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Kindergarten	\$ 166,729	\$ (35,000)	\$ 131,729	\$ 104,823	\$ 26,906
Grades 1- 5	999,205	(45,000)	954,205	941,878	12,327
Grades 6-8	1,128,994	48,000	1,176,994	1,175,504	1,490
Undistributed Instruction:					
Other Salaries of Instruction	67,334	(5,500)	61,834	51,870	9,964
General Supplies	58,048	22,676	80,724	73,704	7,020
Other Objects	13,000	(9,750)	3,250		3,250
Total Regular Programs	2,433,310	(24,574)	2,408,736	2,347,779	60,957
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	56,485	1,000	57,485	57,201	284
Other Salaries of Instruction	1,950		1,950		1,950
General Supplies	24,000		24,000	21,319	2,681
Total Learning and/or Language Disabilities	82,435	1,000	83,435	78,520	4,915
Resource Room/Resource Center:					
Salaries of Teachers	311,728		311,728	305,791	5,937
Other Salaries of Instruction	7,800		7,800		7,800
Total Resource Room/Resource Center	319,528	-	319,528	305,791	13,737
Autism:					
Salaries of Teachers	629,313		629,313	612,146	17,167
Other Salaries of Instruction	193,280	(5,500)	187,780	179,144	8,636
Total Autism	822,593	(5,500)	817,093	791,290	25,803
Total Special Education	1,224,556	(4,500)	1,220,056	1,175,601	44,455
Bilingual Education:					
Salaries of Teachers	508,743		508,743	458,220	50,523
Other Salaries of Instruction	22,386	12,000	34,386	23,759	10,627
General Supplies	4,000		4,000	3,691	309
Total Bilingual Education	535,129	12,000	547,129	485,670	61,459
School Sponsored Co-curricular Activities:					
Salaries	33,072	1,000	34,072	33,848	224
Supplies and Materials	2,800		2,800	1,640	1,160
Total School Sponsored Co-curricular Activities	35,872	1,000	36,872	35,488	1,384
School Sponsored Athletics:					
Salaries	17,000		17,000	10,159	6,841
Supplies and Materials	6,000		6,000		6,000
Total School Sponsored Athletics	23,000	-	23,000	10,159	12,841
Before/After School Programs:					
Salaries of Teachers	29,400	(25,859)	3,541	3,390	151
Other Salaries for Instruction	5,460	(5,460)			
Total Before/After School Programs	34,860	(31,319)	3,541	3,390	151
Total Instruction	4,286,727	(47,393)	4,239,334	4,058,087	181,247

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: Ivy Hill

Undistributed Expenditures:

Attendance and Social Work Services:

	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Salaries	\$ 104,111	\$ 500	\$ 104,611	\$ 104,348	\$ 263
Salaries of Family Liaisons/Comm Parent Inv. Specialists	45,907		45,907	45,101	806
Total Attendance and Social Work Services	150,018	500	150,518	149,449	1,069

Health Services:

Salaries	106,491		106,491	99,606	6,885
Other Salaries	1,640	6,000	7,640	6,412	1,228
Total Health Services	108,131	6,000	114,131	106,018	8,113

Guidance:

Salaries of Other Professional Staff	66,639	4,000	70,639	69,574	1,065
Purchased Professional - Educational Services	3,100		3,100		3,100
Total Guidance	69,739	4,000	73,739	69,574	4,165

Improvement of Instruction Services:

Salaries of Supervisors of Instruction	121,578	500	122,078	121,931	147
Salaries of Secretarial and Clerical Assistants	55,492		55,492	52,504	2,988
Salaries of Facilitators, Math & Literacy Coaches	175,543	1,000	176,543	176,391	152
Other Objects	3,600	(2,700)	900		900
Total Improvement of Instruction Services	356,213	(1,200)	355,013	350,826	4,187

Educational Media/Library Services:

Salaries of Other Professional Staff	94,442	8,000	102,442	100,588	1,854
Total Educational Media/Library Services	94,442	8,000	102,442	100,588	1,854

Instructional Staff Training Services:

Purchased Professional - Education Services	7,200		7,200		7,200
Other Objects	2,000	(1,000)	1,000		1,000
Total Instructional Staff Training Services	9,200	(1,000)	8,200	-	8,200

Support Services - School Administration:

Salaries of Principals/Assistant Principals/Program Directors	273,919	2,000	275,919	275,298	621
Salaries of Secretarial and Clerical Assistants	55,492	5,000	60,492	59,171	1,321
Other Purchased Services	16,334	(6,000)	10,334	7,755	2,579
Supplies and Materials	3,000		3,000	1,863	1,137
Other Objects	2,652	(1,326)	1,326	663	663
Total Support Services - School Administration	351,397	(326)	351,071	344,750	6,321

Security:

Salaries	117,046		117,046	111,020	6,026
Total Security	117,046	-	117,046	111,020	6,026

Student Transportation Services:

Contracted Services - Transportation (Other than Between Home and School) - Vendors	10,567	(7,900)	2,667		2,667
Total Student Transportation Services	10,567	(7,900)	2,667	-	2,667

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: Ivy Hill	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Unallocated Benefits:					
Health Benefits	\$ 1,041,484		\$ 1,041,484	\$ 1,041,484	
Total Unallocated Benefits	1,041,484	-	1,041,484	1,041,484	-
Total Undistributed Expenditures	2,308,237	\$ 8,074	2,316,311	2,273,709	\$ 42,602
Total Expenditures - Current Expense	6,594,964	(39,319)	6,555,645	6,331,796	223,849
Total Expenditures - School Based	6,594,964	(39,319)	6,555,645	6,331,796	223,849
Other Financing Sources:					
Transfers In	6,584,492	(39,319)	6,545,173	6,322,857	(222,316)
Total Other Financing Sources	6,584,492	(39,319)	6,545,173	6,322,857	(222,316)
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(10,472)		(10,472)	(8,939)	1,533
Fund Balances, July 1					
	10,472		10,472	10,472	
Fund Balances, June 30					
	\$ -	\$ -	\$ -	\$ 1,533	\$ 1,533

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: John F. Kennedy	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Grades 6-8	\$ 64,710	\$ 12,500	\$ 77,210	\$ 75,299	\$ 1,911
Grades 9-12	287,395	22,000	309,395	307,584	1,811
Undistributed Instruction:					
General Supplies	22,899	2,200	25,099	14,402	10,697
Total Regular Programs	375,004	36,700	411,704	397,285	14,419
Instruction - Special Education:					
Multiple Disabilities:					
Salaries of Teachers	1,384,395	(100,000)	1,284,395	1,235,307	49,088
Other Salaries of Instruction	681,537	(10,000)	671,537	643,907	27,630
Purchased Professional & Educational Services	4,000		4,000		4,000
General Supplies	13,495		13,495	13,074	421
Total Multiple Disabilities	2,083,427	(110,000)	1,973,427	1,892,288	81,139
Autism:					
Salaries of Teachers	361,543	12,000	373,543	370,900	2,643
Other Salaries of Instruction	115,263		115,263	106,967	8,296
General Supplies	6,077		6,077	5,442	635
Total Autism	482,883	12,000	494,883	483,309	11,574
Total Special Education	2,566,310	(98,000)	2,468,310	2,375,597	92,713
School Sponsored Co-curricular Activities:					
Salaries	13,200		13,200	13,200	
Total School Sponsored Co-curricular Activities	13,200	-	13,200	13,200	-
Before/After School Programs:					
Salaries of Teachers	93,104	(6,551)	86,553	86,553	
Other Salaries of Instruction	73,320	(73,320)			
Total Before/After School Programs	166,424	(79,871)	86,553	86,553	-
Total Instruction	3,120,938	(141,171)	2,979,767	2,872,635	107,132
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	104,111	500	104,611	104,348	263
Salaries of Family Liaisons/Comm Parent Inv. Specialists	37,845	1,500	39,345	38,925	420
Total Attendance and Social Work Services	141,956	2,000	143,956	143,273	683
Health Services:					
Salaries	196,904		196,904	195,611	1,293
Other Salaries	68,815	(7,320)	61,495	48,985	12,510
Supplies and Materials	2,300		2,300	53	2,247
Total Health Services	268,019	(7,320)	260,699	244,649	16,050
Guidance:					
Salaries of Other Professional Staff	64,047	55,000	119,047	118,013	1,034
Supplies and Materials	501		501		501
Total Guidance	64,548	55,000	119,548	118,013	1,535

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: John F. Kennedy	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Improvement of Instruction Services:					
Salaries of Other Professional Staff	\$ 126,732	\$ 500	\$ 127,232	\$ 127,103	\$ 129
Salaries of Secretarial and Clerical Assistants	84,564		84,564	83,053	1,511
Salaries of Facilitators, Math & Literacy Coaches	175,197	1,000	176,197	175,895	302
Other Objects	2,800		2,800	89	2,711
Total Improvement of Instruction Services	389,293	1,500	390,793	386,140	4,653
Instructional Staff Training Services:					
Supplies and Materials	500		500		500
Total Instructional Staff Training Services	500	-	500	-	500
Support Services - School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	152,341	2,000	154,341	153,352	989
Salaries of Secretarial and Clerical Assistants	84,564	3,000	87,564	87,343	221
Other Salaries	9,360		9,360		9,360
Other Purchased Services	4,813		4,813	2,308	2,505
Supplies and Materials	10,297		10,297	1,975	8,322
Other Objects	4,076		4,076	1,090	2,986
Total Support Services - School Administration	265,451	5,000	270,451	246,068	24,383
Security:					
Salaries	94,421		94,421	93,790	631
General Supplies	3,000		3,000	2,960	40
Total Security	97,421	-	97,421	96,750	671
Student Transportation Services:					
Contracted Services - Transportation (Other than Between Home and School) - Vendors	20,100		20,100		20,100
Total Student Transportation Services	20,100	-	20,100	-	20,100
Unallocated Benefits:					
Health Benefits	892,701		892,701	892,701	-
Total Unallocated Benefits	892,701	-	892,701	892,701	-
Total Undistributed Expenditures	2,139,989	56,180	2,196,169	2,127,594	68,575
Total Expenditures - Current Expense	5,260,927	(84,991)	5,175,936	5,000,229	175,707
Capital Outlay:					
Equipment:					
Special Education - Instruction:					
Multiple Disabilities	5,000	(2,200)	2,800		2,800
Total Equipment	5,000	(2,200)	2,800	-	2,800
Total Expenditures - School Based	5,265,927	(87,191)	5,178,736	5,000,229	178,507
Other Financing Sources:					
Transfers In	5,263,004	(87,191)	5,175,813	5,000,006	(175,807)
Total Other Financing Sources	5,263,004	(87,191)	5,175,813	5,000,006	(175,807)
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(2,923)		(2,923)	(223)	2,700
Fund Balances, July 1	2,923		2,923	2,923	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 2,700	\$ 2,700

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: Lafayette Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Kindergarten	\$ 220,555	\$ 7,000	\$ 227,555	\$ 196,017	\$ 31,538
Grades 1- 5	1,766,742	28,000	1,794,742	1,790,840	3,902
Grades 6-8	914,476		914,476	881,620	32,856
Undistributed Instruction:					
Other Salaries of Instruction	180,995	4,000	184,995	183,258	1,737
General Supplies	65,537		65,537	26,761	38,776
Other Objects	45,855	(9,150)	36,705	6,835	29,870
Total Regular Programs	3,194,160	29,850	3,224,010	3,085,331	138,679
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Other Salaries of Instruction	1,950		1,950		1,950
Total Learning and/or Language Disabilities	1,950	-	1,950	-	1,950
Resource Room/Resource Center:					
Salaries of Teachers	457,693	(26,000)	431,693	410,732	20,961
Other Salaries of Instruction	15,600	(600)	15,000		15,000
General Supplies	10,000		10,000	9,704	296
Total Resource Room/Resource Center	483,293	(26,600)	456,693	420,436	36,257
Total Special Education	485,243	(26,600)	458,643	420,436	38,207
Bilingual Education:					
Salaries of Teachers	1,142,168	(108,000)	1,034,168	849,655	184,513
Other Salaries of Instruction	29,250		29,250	12,455	16,795
General Supplies	10,000		10,000	2,044	7,956
Textbooks	1,000	1,060	2,060	2,060	
Total Bilingual Education	1,182,418	(106,940)	1,075,478	866,214	209,264
School Sponsored Co-curricular Activities:					
Salaries	28,800	16,500	45,300	44,800	500
Total School Sponsored Co-curricular Activities	28,800	16,500	45,300	44,800	500
School Sponsored Athletics:					
Salaries	17,000		17,000		17,000
Supplies and Materials	3,000		3,000		3,000
Total School Sponsored Athletics	20,000	-	20,000	-	20,000
Before/After School Programs:					
Salaries of Teachers	14,040	(14,040)			
Total Before/After School Programs	14,040	(14,040)	-	-	-
Total Instruction	4,924,661	(101,230)	4,823,431	4,416,781	406,650
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	57,717	1,000	58,717	58,395	322
Salaries of Family Liaisons/Comm Parent Inv. Specialists	33,583	600	34,183	33,899	284
Supplies and Materials	806		806	679	127
Other Objects	6,000	(2,838)	3,162	1,581	1,581
Total Attendance and Social Work Services	98,106	(1,238)	96,868	94,554	2,314

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: Lafayette Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Health Services:					
Salaries	\$ 274,123	\$ 34,000	\$ 308,123	\$ 306,531	\$ 1,592
Other Salaries	3,280	1,500	4,780	4,273	507
Supplies and Materials	3,000		3,000	2,996	4
Total Health Services	280,403	35,500	315,903	313,800	2,103
Guidance:					
Salaries of Other Professional Staff	96,680	8,000	104,680	103,347	1,333
Supplies and Materials	500		500	500	
Total Guidance	97,180	8,000	105,180	103,847	1,333
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	241,146	1,000	242,146	241,860	286
Salaries of Secretarial and Clerical Assistants	77,740	500	78,240	77,976	264
Salaries of Facilitators, Math & Literacy Coaches	211,646		211,646	209,681	1,965
Total Improvement of Instruction Services	530,532	1,500	532,032	529,517	2,515
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	410,601	2,000	412,601	412,422	179
Salaries of Secretarial and Clerical Assistants	77,740	11,000	88,740	87,596	1,144
Other Purchased Services	14,800	(399)	14,401	13,068	1,333
Supplies and Materials	3,153		3,153	1,909	1,244
Other Objects	4,200	(323)	3,877	1,466	2,411
Total Support Services – School Administration	510,494	12,278	522,772	516,461	6,311
Security:					
Salaries	183,422		183,422	153,803	29,619
General Supplies	250		250	250	
Total Security	183,672	-	183,672	154,053	29,619
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	27,617		27,617		27,617
Total Student Transportation Services	27,617	-	27,617	-	27,617
Unallocated Benefits:					
Health Benefits	1,309,295		1,309,295	1,309,295	
Total Unallocated Benefits	1,309,295	-	1,309,295	1,309,295	-
Total Undistributed Expenditures	3,037,299	56,040	3,093,339	3,021,527	71,812
Total Expenditures - Current Expense	7,961,960	(45,190)	7,916,770	7,438,308	478,462
Capital Outlay:					
Equipment:					
Regular Programs - Instruction:					
Grades 1-5		2,650	2,650	2,650	
Total Equipment	-	2,650	2,650	2,650	-
Total Expenditures - School Based	7,961,960	(42,540)	7,919,420	7,440,958	478,462

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: Lafayette Street

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
	\$ 7,928,729	\$ (42,540)	\$ 7,886,189	\$ 7,446,501	\$ (439,688)
	7,928,729	(42,540)	7,886,189	7,446,501	(439,688)
		(33,231)	(33,231)	5,543	38,774
	33,231		33,231	33,231	
	\$ -	\$ -	\$ -	\$ 38,774	\$ 38,774

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: Lincoln	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Kindergarten	\$ 144,036	\$ 5,000	\$ 149,036	\$ 144,414	\$ 4,622
Grades 1- 5	1,341,445	7,000	1,348,445	1,334,912	13,533
Grades 6-8	779,048	(72,000)	707,048	611,774	95,274
Undistributed Instruction:					
Other Salaries of Instruction	72,734		72,734	66,458	6,276
General Supplies	59,671	25,200	84,871	81,868	3,003
Textbooks	2,000	(2,000)			
Other Objects	18,928	(8,000)	10,928	2,582	8,346
Total Regular Programs	2,417,862	(44,800)	2,373,062	2,242,008	131,054
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	270,536	7,000	277,536	276,686	850
Other Salaries of Instruction	13,350		13,350	4,448	8,902
General Supplies	6,500		6,500	4,738	1,762
Total Learning and/or Language Disabilities	290,386	7,000	297,386	285,872	11,514
Resource Room/Resource Center:					
Salaries of Teachers	273,929		273,929	248,756	25,173
Other Salaries of Instruction	3,900		3,900		3,900
General Supplies	6,237		6,237	5,010	1,227
Total Resource Room/Resource Center	284,066	-	284,066	253,766	30,300
Total Special Education	574,452	7,000	581,452	539,638	41,814
School Sponsored Co-curricular Activities:					
Salaries	26,300	2,000	28,300	27,300	1,000
Supplies and Materials	4,625		4,625	1,362	3,263
Total School Sponsored Co-curricular Activities	30,925	2,000	32,925	28,662	4,263
School Sponsored Athletics:					
Salaries	21,048		21,048	4,600	16,448
Supplies and Materials	7,500		7,500	7,468	32
Total School Sponsored Athletics	28,548	-	28,548	12,068	16,480
Before/After School Programs:					
Salaries of Teachers	39,402	(39,402)			
Total Before/After School Programs	39,402	(39,402)	-	-	-
Total Instruction	3,091,189	(75,202)	3,015,987	2,822,376	193,611
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	760		760		760
Salaries of Family Liaisons/Comm Parent Inv. Specialists	37,845	2,000	39,845	39,210	635
Supplies and Materials	1,500		1,500	1,498	2
Total Attendance and Social Work Services	40,105	2,000	42,105	40,708	1,397

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: Lincoln	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Health Services:					
Salaries	\$ 102,614	\$ 4,500	\$ 107,114	\$ 103,441	\$ 3,673
Other Salaries	1,640	5,000	6,640	6,412	228
Supplies and Materials	1,321		1,321	1,150	171
Total Health Services	105,575	9,500	115,075	111,003	4,072
Guidance:					
Salaries of Other Professional Staff	109,133	17,000	126,133	125,563	570
Supplies and Materials	1,100		1,100	1,100	
Total Guidance	110,233	17,000	127,233	126,663	570
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	70,387	500	70,887	70,603	284
Salaries of Secretarial and Clerical Assistants	54,653		54,653	51,334	3,319
Salaries of Facilitators, Math & Literacy Coaches	214,214		214,214	212,348	1,866
Purchased Professional – Education Services	15,500	(15,500)			
Supplies and Materials	1,500		1,500	1,499	1
Other Objects	3,600		3,600	80	3,520
Total Improvement of Instruction Services	359,854	(15,000)	344,854	335,864	8,990
Instructional Staff Training Services:					
Purchased Professional – Education Services	5,000		5,000		5,000
Total Instructional Staff Training Services	5,000	-	5,000	-	5,000
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	208,542	2,000	210,542	209,665	877
Salaries of Secretarial and Clerical Assistants	54,653	4,000	58,653	58,458	195
Other Purchased Services	18,495	(6,000)	12,495	4,668	7,827
Supplies and Materials	3,501		3,501	2,974	527
Other Objects	4,840		4,840	2,150	2,690
Total Support Services – School Administration	290,031	-	290,031	277,915	12,116
Security:					
Salaries	84,088	5,000	89,088	88,428	660
General Supplies	1,000	300	1,300	246	1,054
Total Security	85,088	5,300	90,388	88,674	1,714
Student Transportation Services:					
Contracted Services – Transportation (Other than Between Home and School) – Vendors	9,500		9,500		9,500
Total Student Transportation Services	9,500	-	9,500	-	9,500
Unallocated Benefits:					
Health Benefits	669,526		669,526	669,526	
Total Unallocated Benefits	669,526	-	669,526	669,526	-
Total Undistributed Expenditures	1,674,912	18,800	1,693,712	1,650,353	43,359
Total Expenditures - Current Expense	4,766,101	(56,402)	4,709,699	4,472,729	236,970
Total Expenditures - School Based	4,766,101	(56,402)	4,709,699	4,472,729	236,970

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: Lincoln	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Other Financing Sources:					
Transfers In	\$ 4,760,873	\$ (56,402)	\$ 4,704,471	\$ 4,479,807	\$ (224,664)
Total Other Financing Sources	4,760,873	(56,402)	4,704,471	4,479,807	(224,664)
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(5,228)		(5,228)	7,078	12,306
Fund Balances, July 1	5,228		5,228	5,228	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 12,306	\$ 12,306

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: Louise A. Spencer	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Kindergarten	\$ 187,501		\$ 187,501	\$ 160,299	\$ 27,202
Grades 1- 5	1,295,516	\$ 500	1,296,016	1,286,738	9,278
Grades 6-8	834,766	18,000	852,766	829,080	23,686
Undistributed Instruction:					
Other Salaries of Instruction	95,431	500	95,931	95,570	361
General Supplies	107,233		107,233	101,060	6,173
Other Objects	9,218		9,218		9,218
Total Regular Programs	2,529,665	19,000	2,548,665	2,472,747	75,918
Instruction - Special Education:					
Multiple Disabilities:					
Salaries of Teachers	477,794		477,794	446,329	31,465
Other Salaries of Instruction	43,322		43,322	32,998	10,324
General Supplies	8,000		8,000	1,907	6,093
Total Multiple Disabilities	529,116	-	529,116	481,234	47,882
Resource Room/Resource Center:					
Salaries of Teachers	231,080		231,080	231,008	72
Other Salaries of Instruction	7,800		7,800		7,800
General Supplies	4,000		4,000	2,469	1,531
Total Resource Room/Resource Center	242,880	-	242,880	233,477	9,403
Autism:					
Salaries of Teachers	609,608		609,608	596,568	13,040
Other Salaries of Instruction	15,600		15,600		15,600
General Supplies	7,960		7,960	6,050	1,910
Total Autism	633,168	-	633,168	602,618	30,550
Total Special Education	1,405,164	-	1,405,164	1,317,329	87,835
Bilingual Education:					
Salaries of Teachers	977,401		977,401	958,623	18,778
Other Salaries of Instruction	58,601	500	59,101	35,448	23,653
General Supplies	9,000		9,000	7,344	1,656
Total Bilingual Education	1,045,002	500	1,045,502	1,001,415	44,087
School Sponsored Co-curricular Activities:					
Salaries	30,000		30,000	19,800	10,200
Supplies and Materials	4,650		4,650		4,650
Total School Sponsored Co-curricular Activities	34,650	-	34,650	19,800	14,850
School Sponsored Athletics:					
Salaries	17,000		17,000	15,200	1,800
Supplies and Materials	6,000	(5,000)	1,000		1,000
Total School Sponsored Athletics	23,000	(5,000)	18,000	15,200	2,800

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: Louise A. Spencer	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Before/After School Programs:					
Salaries of Teachers	\$ 8,000	\$ (8,000)			
Other Salaries for Instruction	5,278	(5,278)			
Total Before/After School Programs	13,278	(13,278)	-	-	-
Total Instruction	5,050,759	1,222	\$ 5,051,981	\$ 4,826,491	\$ 225,490
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Specialists	44,058	(4,000)	40,058	14,765	25,293
Total Attendance and Social Work Services	44,058	(4,000)	40,058	14,765	25,293
Health Services:					
Salaries	191,963		191,963	169,215	22,748
Other Salaries	3,280		3,280	2,389	891
Supplies and Materials	1,380		1,380	600	780
Total Health Services	196,623	-	196,623	172,204	24,419
Guidance:					
Salaries of Other Professional Staff	106,139	2,000	108,139	106,321	1,818
Supplies and Materials	1,000		1,000	470	530
Total Guidance	107,139	2,000	109,139	106,791	2,348
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	155,510	1,000	156,510	155,977	533
Salaries of Secretarial and Clerical Assistants	78,125		78,125	62,262	15,863
Salaries of Facilitators, Math & Literacy Coaches	165,133	10,000	175,133	174,275	858
Other Objects	4,800		4,800	4,800	4,800
Total Improvement of Instruction Services	403,568	11,000	414,568	392,514	22,054
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	293,665	2,000	295,665	295,055	610
Salaries of Secretarial and Clerical Assistants	78,125	16,000	94,125	92,958	1,167
Other Purchased Services	28,437	(6,000)	22,437	9,994	12,443
Supplies and Materials	2,700		2,700	423	2,277
Other Objects	7,785		7,785	1,535	6,250
Total Support Services – School Administration	410,712	12,000	422,712	399,965	22,747
Security:					
Salaries	165,408	(10,000)	155,408	125,019	30,389
General Supplies	1,500		1,500	1,044	456
Total Security	166,908	(10,000)	156,908	126,063	30,845

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: Louise A. Spencer	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	\$ 10,007		\$ 10,007		\$ 10,007
Total Student Transportation Services	10,007	-	10,007	-	10,007
Unallocated Benefits:					
Health Benefits	1,324,173		1,324,173	\$ 1,324,173	
Total Unallocated Benefits	1,324,173	-	1,324,173	1,324,173	-
Total Undistributed Expenditures	2,665,178	\$ 11,000	2,676,178	2,536,475	139,703
Total Expenditures - Current Expense	7,715,937	12,222	7,728,159	7,362,966	365,193
Total Expenditures - School Based	7,715,937	12,222	7,728,159	7,362,966	365,193
Other Financing Sources:					
Transfers In	7,708,355	12,222	7,720,577	7,366,341	(354,236)
Total Other Financing Sources	7,708,355	12,222	7,720,577	7,366,341	(354,236)
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(7,582)		(7,582)	3,375	10,957
Fund Balances, July 1	7,582		7,582	7,582	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 10,957	\$ 10,957

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: Luis Munoz Marin	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Kindergarten	\$ 237,021	\$ (45,000)	\$ 192,021	\$ 182,400	\$ 9,621
Grades 1- 5	981,350	88,000	1,069,350	1,065,307	4,043
Grades 6-8	1,291,213	(11,000)	1,280,213	1,274,903	5,310
Undistributed Instruction:					
Other Salaries of Instruction	93,401	6,000	99,401	98,552	849
General Supplies	67,072	(2,800)	64,272	53,382	10,890
Other Objects	19,163		19,163	6,671	12,492
Total Regular Programs	2,689,220	35,200	2,724,420	2,681,215	43,205
Instruction - Special Education:					
Behavioral Disabilities:					
Salaries of Teachers	160,450	67,000	227,450	225,529	1,921
Other Salaries of Instruction	202,299		202,299	193,661	8,638
General Supplies	6,000		6,000	5,953	47
Total Behavioral Disabilities	368,749	67,000	435,749	425,143	10,606
Multiple Disabilities:					
Salaries of Teachers	238,418	8,000	246,418	245,842	576
Other Salaries of Instruction	7,800	95,000	102,800	101,767	1,033
Total Multiple Disabilities	246,218	103,000	349,218	347,609	1,609
Resource Room/Resource Center:					
Salaries of Teachers	363,040		363,040	357,994	5,046
Other Salaries of Instruction	7,800		7,800	7,800	-
Total Resource Room/Resource Center	370,840	-	370,840	357,994	12,846
Total Special Education	985,807	170,000	1,155,807	1,130,746	25,061
Bilingual Education:					
Salaries of Teachers	688,793		688,793	685,734	3,059
Other Salaries of Instruction	52,802	(4,000)	48,802	43,370	5,432
General Supplies	7,000		7,000	5,066	1,934
Total Bilingual Education	748,595	(4,000)	744,595	734,170	10,425
School Sponsored Co-curricular Activities:					
Salaries	26,800		26,800	15,800	11,000
Total School Sponsored Co-curricular Activities	26,800	-	26,800	15,800	11,000
School Sponsored Athletics:					
Salaries	21,049		21,049	20,300	749
Supplies and Materials	2,422		2,422	2,422	-
Total School Sponsored Athletics	23,471	-	23,471	20,300	3,171
Before/After School Programs:					
Salaries of Teachers	46,800	(46,800)	-	-	-
Total Before/After School Programs	46,800	(46,800)	-	-	-
Total Instruction	4,520,693	154,400	4,675,093	4,582,231	92,862

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: Luis Munoz Marin	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	\$ 202,429	\$ 52,000	\$ 254,429	\$ 253,907	\$ 522
Salaries of Family Liaisons/Comm Parent Inv. Specialists	35,432	500	35,932	35,701	231
Total Attendance and Social Work Services	237,861	52,500	290,361	289,608	753
Health Services:					
Salaries	141,787	68,000	209,787	209,201	586
Other Salaries	1,640	1,000	2,640	2,450	190
Supplies and Materials	2,707		2,707	368	2,339
Total Health Services	146,134	69,000	215,134	212,019	3,115
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	184,095	50,000	234,095	233,732	363
Salaries of Secretarial and Clerical Assistants	80,277	20,000	100,277	100,010	267
Salaries of Facilitators, Math & Literacy Coaches	152,587	4,000	156,587	155,153	1,434
Purchased Professional –Education Services	34,000		34,000		34,000
Other Objects	6,305		6,305	2,364	3,941
Total Improvement of Instruction Services	457,264	74,000	531,264	491,259	40,005
Instructional Staff Training Services:					
Purchased Professional – Education Services	10,000		10,000		10,000
Total Instructional Staff Training Services	10,000	-	10,000	-	10,000
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	322,250	52,000	374,250	372,807	1,443
Salaries of Secretarial and Clerical Assistants	80,277	30,000	110,277	109,843	434
Other Salaries		2,800	2,800	2,730	70
Other Purchased Services	24,616	(2,500)	22,116	18,237	3,879
Supplies and Materials	4,130		4,130		4,130
Other Objects	3,000		3,000	1,199	1,801
Total Support Services – School Administration	434,273	82,300	516,573	504,816	11,757
Security:					
Salaries	134,214	-	134,214	126,926	7,288
General Supplies	2,000		2,000		2,000
Total Security	136,214	-	136,214	126,926	9,288
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	11,643		11,643		11,643
Total Student Transportation Services	11,643	-	11,643	-	11,643
Unallocated Benefits:					
Health Benefits	1,324,173		1,324,173	1,324,173	
Total Unallocated Benefits	1,324,173	-	1,324,173	1,324,173	-
Total Undistributed Expenditures	2,757,562	277,800	3,035,362	2,948,801	86,561
Total Expenditures - Current Expense	7,278,255	432,200	7,710,455	7,531,032	179,423
Total Expenditures - School Based	7,278,255	432,200	7,710,455	7,531,032	179,423

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: Luis Munoz Marin	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Other Financing Sources:					
Transfers In	\$ 7,267,207	\$ 432,200	\$ 7,699,407	\$ 7,528,180	\$ (171,227)
Total Other Financing Sources	<u>7,267,207</u>	<u>432,200</u>	<u>7,699,407</u>	<u>7,528,180</u>	<u>(171,227)</u>
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(11,048)		(11,048)	(2,852)	8,196
Fund Balances, July 1	11,048		11,048	11,048	
Fund Balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,196</u>	<u>\$ 8,196</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: Malcolm X. Shabazz High	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Grades 9-12	\$ 2,300,526	\$ 135,000	\$ 2,435,526	\$ 2,428,009	\$ 7,517
Undistributed Instruction:					
General Supplies	58,938	(9,782)	49,156	18,633	30,523
Textbooks	3,000		3,000		3,000
Total Regular Programs	2,362,464	125,218	2,487,682	2,446,642	41,040
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	527,935	15,000	542,935	540,380	2,555
Other Salaries of Instruction	5,850		5,850		5,850
General Supplies	4,000		4,000		4,000
Total Learning and/or Language Disabilities	537,785	15,000	552,785	540,380	12,405
Behavioral Disabilities:					
Other Salaries of Instruction	3,900	2,000	5,900	5,400	500
General Supplies	4,000		4,000	3,066	934
Total Behavioral Disabilities	7,900	2,000	9,900	8,466	1,434
Resource Room/Resource Center:					
Salaries of Teachers	102,733		102,733	84,030	18,703
Other Salaries of Instruction	3,900		3,900		3,900
Total Resource Room/Resource Center	106,633	-	106,633	84,030	22,603
Total Special Education	652,318	17,000	669,318	632,876	36,442
School Sponsored Co-curricular Activities:					
Salaries	71,200	(20,500)	50,700	34,433	16,267
Total School Sponsored Co-curricular Activities	71,200	(20,500)	50,700	34,433	16,267
School Sponsored Athletics:					
Salaries	166,000	8,000	174,000	173,020	980
Supplies and Materials	49,380	2,000	51,380	37,068	14,312
Other Objects	29,000		29,000	23,000	6,000
Total School Sponsored Athletics	244,380	10,000	254,380	233,088	21,292
Total Instruction	3,330,362	131,718	3,462,080	3,347,039	115,041
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	102,031		102,031	101,348	683
Salaries of Family Liaisons/Comm Parent Inv. Specialists	39,129		39,129	38,397	732
Supplies and Materials	1,500		1,500		1,500
Total Attendance and Social Work Services	142,660	-	142,660	139,745	2,915
Health Services:					
Salaries	106,206		106,206	104,252	1,954
Other Salaries	1,640		1,640	1,476	164
Supplies and Materials	1,000		1,000		1,000
Total Health Services	108,846	-	108,846	105,728	3,118

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: Malcolm X. Shabazz High	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Guidance:					
Salaries of Other Professional Staff	\$ 317,742		\$ 317,742	\$ 316,868	\$ 874
Supplies and Materials	1,583		1,583		1,583
Total Guidance	319,325	-	319,325	316,868	2,457
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	57,618	\$ 1,000	58,618	57,793	825
Salaries of Other Professional Staff	535,480	(75,000)	460,480	448,620	11,860
Salaries of Secretarial and Clerical Assistants	72,082		72,082	68,264	3,818
Other Salaries	57,101	1,500	58,601	58,395	206
Other Objects	3,600		3,600		3,600
Total Improvement of Instruction Services	725,881	(72,500)	653,381	633,072	20,309
Educational Media/Library Services:					
Salaries of Other Professional Staff	101,456		101,456	98,031	3,425
Supplies and Materials	2,000		2,000		2,000
Total Educational Media/Library Services	103,456	-	103,456	98,031	5,425
Instructional Staff Training Services:					
Purchased Professional – Education Services	3,151		3,151		3,151
Total Instructional Staff Training Services	3,151	-	3,151	-	3,151
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	204,253	2,000	206,253	205,393	860
Salaries of Secretarial and Clerical Assistants	72,082	3,000	75,082	74,615	467
Other Salaries	2,680	3,000	5,680	5,198	482
Other Purchased Services	32,894	1,782	34,676	27,301	7,375
Supplies and Materials	4,319		4,319	240	4,079
Other Objects	4,157		4,157	228	3,929
Total Support Services – School Administration	320,385	9,782	330,167	312,975	17,192
Security:					
Salaries	328,156	(75,000)	253,156	234,528	18,628
General Supplies	2,000		2,000		2,000
Total Security	330,156	(75,000)	255,156	234,528	20,628
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	16,000		16,000		16,000
Total Student Transportation Services	16,000	-	16,000	-	16,000
Unallocated Benefits:					
Health Benefits	1,026,606		1,026,606	1,026,606	
Total Unallocated Benefits	1,026,606	-	1,026,606	1,026,606	-
Total Undistributed Expenditures	3,096,466	(137,718)	2,958,748	2,867,553	91,195
Total Expenditures - Current Expense	6,426,828	(6,000)	6,420,828	6,214,592	206,236
Total Expenditures - School Based	6,426,828	(6,000)	6,420,828	6,214,592	206,236

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

	Original Budget	Transfers	Final Budget	Actual	Final to Actual
School: Malcolm X. Shabazz High					
Other Financing Sources:					
Transfers In	\$ 6,396,421	\$ (6,000)	\$ 6,390,421	\$ 6,198,274	\$ (192,147)
Total Other Financing Sources	6,396,421	(6,000)	6,390,421	6,198,274	(192,147)
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(30,407)		(30,407)	(16,318)	14,089
Fund Balances, July 1	30,407		30,407	30,407	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 14,089	\$ 14,089

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: McKinley	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Kindergarten	\$ 221,986		\$ 221,986	\$ 197,731	\$ 24,255
Grades 1- 5	1,797,351	\$ (115,000)	1,682,351	1,654,242	28,109
Grades 6-8	1,194,450	(44,000)	1,150,450	1,135,335	15,115
Undistributed Instruction:					
Other Salaries of Instruction	107,793		107,793	107,190	603
General Supplies	108,436	908	109,344	96,382	12,962
Other Objects	17,700		17,700		17,700
Total Regular Programs	3,447,716	(158,092)	3,289,624	3,190,880	98,744
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	65,612		65,612	65,545	67
Other Salaries of Instruction	1,950		1,950		1,950
Total Learning and/or Language Disabilities	67,562	-	67,562	65,545	2,017
Resource Room/Resource Center:					
Salaries of Teachers	447,978	26,000	473,978	473,140	838
Other Salaries of Instruction	9,750		9,750		9,750
General Supplies	6,573		6,573	6,488	85
Total Resource Room/Resource Center	464,301	26,000	490,301	479,628	10,673
Autism:					
Salaries of Teachers	837,771		837,771	821,757	16,014
Other Salaries of Instruction	86,644	(1,000)	85,644	63,579	22,065
General Supplies	13,521		13,521	12,834	687
Total Autism	937,936	(1,000)	936,936	898,170	38,766
Total Special Education	1,469,799	25,000	1,494,799	1,443,343	51,456
Bilingual Education:					
Salaries of Teachers	280,411	5,000	285,411	284,513	898
Other Salaries of Instruction	7,800	5,000	12,800	12,060	740
General Supplies	2,020		2,020	2,019	1
Total Bilingual Education	290,231	10,000	300,231	298,592	1,639
School Sponsored Co-curricular Activities:					
Salaries	29,800		29,800	25,800	4,000
Supplies and Materials	2,000		2,000	1,853	147
Total School Sponsored Co-curricular Activities	31,800	-	31,800	27,653	4,147
School Sponsored Athletics:					
Salaries	21,300		21,300	17,200	4,100
Supplies and Materials	3,000		3,000	2,210	790
Total School Sponsored Athletics	24,300	-	24,300	19,410	4,890
Before/After School Programs:					
Salaries of Teachers	76,908	(75,644)	1,264	1,264	
Other Salaries for Instruction	8,140	(8,140)			
Total Before/After School Programs	85,048	(83,784)	1,264	1,264	-
Total Instruction	5,348,894	(206,876)	5,142,018	4,981,142	160,876

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: McKinley	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	\$ 60,004	\$ 77,733	\$ 137,737	\$ 103,578	\$ 34,159
Salaries of Family Liaisons/Comm Parent Inv. Specialists	44,058		44,058	43,800	258
Supplies and Materials	500		500	482	18
Total Attendance and Social Work Services	104,562	77,733	182,295	147,860	34,435
Health Services:					
Salaries	141,450	40,000	181,450	180,100	1,350
Other Salaries	3,280	(95)	3,185	2,249	936
Supplies and Materials	2,901		2,901	2,146	755
Total Health Services	147,631	39,905	187,536	184,495	3,041
Guidance:					
Salaries of Other Professional Staff	102,733	(102,733)			
Total Guidance	102,733	(102,733)	-	-	-
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	155,510	10,000	165,510	153,063	12,447
Salaries of Secretarial and Clerical Assistants	76,988		76,988	59,363	17,625
Salaries of Facilitators, Math & Literacy Coaches	151,906	22,000	173,906	172,592	1,314
Purchased Professional – Education Services	61,500		61,500	61,500	61,500
Other Objects	4,800		4,800	4,800	4,800
Total Improvement of Instruction Services	450,704	32,000	482,704	385,018	97,686
Educational Media/Library Services:					
Supplies and Materials	33,571	184	33,755	33,755	
Total Educational Media/Library Services	33,571	184	33,755	33,755	-
Instructional Staff Training Services:					
Supplies and Materials	4,546		4,546	378	4,168
Total Instructional Staff Training Services	4,546	-	4,546	378	4,168
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	293,665	91,000	384,665	383,855	810
Salaries of Secretarial and Clerical Assistants	76,988	25,000	101,988	98,210	3,778
Other Salaries	780	1,095	1,875	1,428	447
Other Purchased Services	14,503	(2,959)	11,544	8,359	3,185
Supplies and Materials	5,091		5,091	4,520	571
Other Objects	5,255		5,255	1,927	3,328
Total Support Services – School Administration	396,282	114,136	510,418	498,299	12,119
Security:					
Salaries	141,998		141,998	140,245	1,753
General Supplies	840	1,082	1,922	1,922	
Total Security	142,838	1,082	143,920	142,167	1,753
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	21,500		21,500		21,500
Total Student Transportation Services	21,500	-	21,500	-	21,500

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: McKinley	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Unallocated Benefits:					
Health Benefits	\$ 1,234,903		\$ 1,234,903	\$ 1,234,903	
Total Unallocated Benefits	1,234,903	-	1,234,903	1,234,903	-
Total Undistributed Expenditures	2,639,270	\$ 162,307	2,801,577	2,626,875	\$ 174,702
Total Expenditures - Current Expense	7,988,164	(44,569)	7,943,595	7,608,017	335,578
Capital Outlay:					
Equipment:					
Undistributed Expenditures:					
School Administration	21,000	(4,213)	16,787		16,787
Total Equipment	21,000	(4,213)	16,787	-	16,787
Total Expenditures - School Based	8,009,164	(48,782)	7,960,382	7,608,017	352,365
Other Financing Sources:					
Transfers In	7,999,175	(48,782)	7,950,393	7,618,064	(332,329)
Total Other Financing Sources	7,999,175	(48,782)	7,950,393	7,618,064	(332,329)
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(9,989)		(9,989)	10,047	20,036
Fund Balances, July 1	9,989		9,989	9,989	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 20,036	\$ 20,036

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: Mount Vernon	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Kindergarten	\$ 316,639		\$ 316,639	\$ 310,116	\$ 6,523
Grades 1- 5	2,113,430	\$ (17,000)	2,096,430	2,060,128	36,302
Grades 6-8	1,134,049	76,270	1,210,319	1,157,215	53,104
Undistributed Instruction:					
Other Salaries of Instruction	104,285	1,000	105,285	105,086	199
General Supplies	97,086	13,498	110,584	96,774	13,810
Other Objects	17,109		17,109	1,467	15,642
Total Regular Programs	3,782,598	73,768	3,856,366	3,730,786	125,580
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	120,004		120,004	83,386	36,618
Other Salaries of Instruction	40,560		40,560	36,410	4,150
General Supplies	3,000		3,000		3,000
Total Learning and/or Language Disabilities	163,564	-	163,564	119,796	43,768
Resource Room/Resource Center:					
Salaries of Teachers	205,225		205,225	204,225	1,000
Other Salaries of Instruction	3,900		3,900		3,900
General Supplies	3,000		3,000		3,000
Total Resource Room/Resource Center	212,125	-	212,125	204,225	7,900
Total Special Education	375,689	-	375,689	324,021	51,668
Bilingual Education:					
Salaries of Teachers	960,253	22,000	982,253	980,377	1,876
Other Salaries of Instruction	54,518	1,300	55,818	45,179	10,639
General Supplies	12,000		12,000	2,896	9,104
Total Bilingual Education	1,026,771	23,300	1,050,071	1,028,452	21,619
School Sponsored Co-curricular Activities:					
Salaries	25,800		25,800	18,196	7,604
Supplies and Materials	7,625		7,625		7,625
Total School Sponsored Co-curricular Activities	33,425	-	33,425	18,196	15,229
School Sponsored Athletics:					
Salaries	17,000		17,000	11,700	5,300
Supplies and Materials	6,000		6,000		6,000
Total School Sponsored Athletics	23,000	-	23,000	11,700	11,300
Before/After School Programs:					
Salaries of Teachers	56,508	(41,308)	15,200	14,820	380
Other Salaries for Instruction	3,660	(3,660)			
Total Before/After School Programs	60,168	(44,968)	15,200	14,820	380
Total Instruction	5,301,651	52,100	5,353,751	5,127,975	225,776
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	107,246	(25,000)	82,246	65,275	16,971
Salaries of Family Liaisons/Comm Parent Inv. Specialists	38,738	500	39,238	38,899	339
Supplies and Materials	600		600		600
Other Objects	4,032		4,032		4,032
Total Attendance and Social Work Services	150,616	(24,500)	126,116	104,174	21,942

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: Mount Vernon	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Health Services:					
Salaries	\$ 107,644	\$ (10,000)	\$ 97,644	\$ 87,034	\$ 10,610
Other Salaries	1,640		1,640		1,640
Supplies and Materials	3,000		3,000		3,000
Total Health Services	112,284	(10,000)	102,284	87,034	15,250
Guidance:					
Salaries of Other Professional Staff	104,111		104,111	102,130	1,981
Supplies and Materials	600		600		600
Total Guidance	104,711	-	104,711	102,130	2,581
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	181,364	1,000	182,364	181,898	466
Salaries of Secretarial and Clerical Assistants	79,374		79,374	76,101	3,273
Salaries of Facilitators, Math & Literacy Coaches	221,119		221,119	216,921	4,198
Purchased Professional – Education Services	19,400	(15,745)	3,655		3,655
Other Objects	4,800		4,800		4,800
Total Improvement of Instruction Services	506,057	(14,745)	491,312	474,920	16,392
Educational Media/Library Services:					
Salaries of Other Professional Staff	76,270	(76,270)			
Supplies and Materials	4,000		4,000		4,000
Total Educational Media/Library Services	80,270	(76,270)	4,000	-	4,000
Instructional Staff Training Services:					
Supplies and Materials	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	323,678	2,000	325,678	325,174	504
Salaries of Secretarial and Clerical Assistants	79,374	8,000	87,374	87,128	246
Other Purchased Services	23,540	(3,753)	19,787	15,697	4,090
Supplies and Materials	4,000		4,000	772	3,228
Other Objects	7,945		7,945	1,395	6,550
Total Support Services – School Administration	438,537	6,247	444,784	430,166	14,618
Security:					
Salaries	139,610	1,000	140,610	140,187	423
General Supplies	3,250		3,250	2,403	847
Total Security	142,860	1,000	143,860	142,590	1,270
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	15,990		15,990		15,990
Total Student Transportation Services	15,990	-	15,990	-	15,990
Unallocated Benefits:					
Health Benefits	1,145,633		1,145,633	1,145,633	
Total Unallocated Benefits	1,145,633	-	1,145,633	1,145,633	-
Total Undistributed Expenditures	2,697,958	(118,268)	2,579,690	2,486,647	93,043
Total Expenditures - Current Expense	7,999,609	(66,168)	7,933,441	7,614,622	318,819
Total Expenditures - School Based	7,999,609	(66,168)	7,933,441	7,614,622	318,819

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: Mount Vernon	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Other Financing Sources:					
Transfers In	\$ 7,994,451	\$ (66,168)	\$ 7,928,283	\$ 7,634,174	\$ (294,109)
Total Other Financing Sources	7,994,451	(66,168)	7,928,283	7,634,174	(294,109)
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(5,158)		(5,158)	19,552	24,710
Fund Balances, July 1	5,158		5,158	5,158	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 24,710	\$ 24,710

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: East Ward (New Oliver Street)

	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Kindergarten	\$ 64,285	\$ 1,000	\$ 65,285	\$ 61,800	\$ 3,485
Grades 1- 5	917,338	(85,000)	832,338	823,192	9,146
Grades 6-8	7,800		7,800		7,800
Undistributed Instruction:					
Other Salaries of Instruction	31,165	1,000	32,165	32,136	29
General Supplies	57,732	(1,092)	56,640	36,690	19,950
Textbooks	1,000		1,000		1,000
Other Objects	6,000		6,000		6,000
Total Regular Programs	1,085,320	(84,092)	1,001,228	953,818	47,410
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	83,347	5,000	88,347	86,637	1,710
Other Salaries of Instruction	97,395	17,000	114,395	111,665	2,730
General Supplies	6,000		6,000		6,000
Total Learning and/or Language Disabilities	186,742	22,000	208,742	198,302	10,440
Resource Room/Resource Center:					
Salaries of Teachers	227,401	60,000	287,401	281,795	5,606
Other Salaries of Instruction	3,900		3,900		3,900
General Supplies	2,000		2,000		2,000
Total Resource Room/Resource Center	233,301	60,000	293,301	281,795	11,506
Total Special Education	420,043	82,000	502,043	480,097	21,946
Bilingual Education:					
Salaries of Teachers	717,317	22,000	739,317	737,160	2,157
Other Salaries of Instruction	80,682		80,682	72,754	7,928
General Supplies	10,000		10,000		10,000
Total Bilingual Education	807,999	22,000	829,999	809,914	20,085
School Sponsored Co-curricular Activities:					
Salaries	3,500		3,500	1,750	1,750
Total School Sponsored Co-curricular Activities	3,500	-	3,500	1,750	1,750
School Sponsored Athletics:					
Salaries	4,300		4,300		4,300
Supplies and Materials	2,000		2,000		2,000
Total School Sponsored Athletics	6,300	-	6,300	-	6,300
Before/After School Programs:					
Salaries of Teachers	3,276	(3,276)			
Total Before/After School Programs	3,276	(3,276)	-	-	-
Total Instruction	2,326,438	16,632	2,343,070	2,245,579	97,491
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	105,217		105,217	101,218	3,999
Salaries of Family Liaisons/Comm Parent Inv. Specialists	30,810	1,000	31,810	31,401	409
Total Attendance and Social Work Services	136,027	1,000	137,027	132,619	4,408

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: East Ward (New Oliver Street)	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Health Services:					
Salaries	\$ 100,532	\$ 5,000	\$ 105,532	\$ 105,515	\$ 17
Other Salaries	1,640		1,640	1,424	216
Supplies and Materials	2,066		2,066	186	1,880
Total Health Services	104,238	5,000	109,238	107,125	2,113
Guidance:					
Supplies and Materials	700		700		700
Total Guidance	700	-	700	-	700
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	57,230		57,230	53,445	3,785
Salaries of Secretarial and Clerical Assistants	47,830		47,830	47,716	114
Salaries of Facilitators, Math & Literacy Coaches	194,136	5,000	199,136	198,814	322
Purchased Professional – Education Services	3,800		3,800		3,800
Other Objects	2,662		2,662		2,662
Total Improvement of Instruction Services	305,658	5,000	310,658	299,975	10,683
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	195,385		195,385	192,526	2,859
Salaries of Secretarial and Clerical Assistants	47,830	4,000	51,830	51,440	390
Other Purchased Services	5,974	1,092	7,066	6,522	544
Supplies and Materials	4,080		4,080		4,080
Other Objects	7,560		7,560	761	6,799
Total Support Services – School Administration	260,829	5,092	265,921	251,249	14,672
Security:					
Salaries	84,630		84,630	65,997	18,633
Total Security	84,630	-	84,630	65,997	18,633
Student Transportation Services:					
Contracted Services – Transportation (Other than Between Home and School) – Vendors	6,400		6,400		6,400
Total Student Transportation Services	6,400	-	6,400	-	6,400
Unallocated Benefits:					
Health Benefits	550,499		550,499	550,499	-
Total Unallocated Benefits	550,499	-	550,499	550,499	-
Total Undistributed Expenditures	1,449,981	16,092	1,466,073	1,407,464	58,609
Total Expenditures - Current Expense	3,776,419	32,724	3,809,143	3,653,043	156,100
Total Expenditures - School Based	3,776,419	32,724	3,809,143	3,653,043	156,100

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: East Ward (New Oliver Street)	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Other Financing Sources:					
Transfers In	\$ 3,775,292	\$ 32,724	\$ 3,808,016	\$ 3,657,848	\$ (150,168)
Total Other Financing Sources	3,775,292	32,724	3,808,016	3,657,848	(150,168)
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(1,127)		(1,127)	4,805	5,932
Fund Balances, July 1	1,127		1,127	1,127	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 5,932	\$ 5,932

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: Newark Vocational	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Grades 9-12	\$ 2,436,568	\$ (7,000)	\$ 2,429,568	\$ 2,411,934	\$ 17,634
Undistributed Instruction:					
Purchased Technical Services	1,250	1,450	2,700		2,700
General Supplies	135,559	(1,450)	134,109	73,917	60,192
Other Objects	9,000		9,000	3,295	5,705
Total Regular Programs	2,582,377	(7,000)	2,575,377	2,489,146	86,231
Instruction - Special Education:					
Resource Room/Resource Center:					
Salaries of Teachers	132,979	10,000	142,979	133,815	9,164
Other Salaries of Instruction	3,900		3,900		3,900
General Supplies	2,000		2,000		2,000
Total Resource Room/Resource Center	138,879	10,000	148,879	133,815	15,064
Total Special Education	138,879	10,000	148,879	133,815	15,064
Bilingual Education:					
Salaries of Teachers	60,000		60,000	42,920	17,080
Other Salaries of Instruction	1,950		1,950		1,950
Total Bilingual Education	61,950	-	61,950	42,920	19,030
School Sponsored Co-curricular Activities:					
Salaries	37,200	(20,000)	17,200	13,600	3,600
Total School Sponsored Co-curricular Activities	37,200	(20,000)	17,200	13,600	3,600
School Sponsored Athletics:					
Salaries	46,900		46,900	35,400	11,500
Supplies and Materials	30,000		30,000	19,300	10,700
Other Objects	6,481		6,481	425	6,056
Total School Sponsored Athletics	83,381	-	83,381	55,125	28,256
Before/After School Programs:					
Salaries of Teachers	10,140	(3,540)	6,600		6,600
Total Before/After School Programs	10,140	(3,540)	6,600	-	6,600
Total Instruction	2,913,927	(20,540)	2,893,387	2,734,606	158,781
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	59,372	1,500	60,872	60,227	645
Salaries of Family Liaisons/Comm Parent Inv. Specialists	46,831		46,831	45,600	1,231
Supplies and Materials	1,000		1,000		1,000
Total Attendance and Social Work Services	107,203	1,500	108,703	105,827	2,876
Health Services:					
Salaries	106,491		106,491	104,515	1,976
Other Salaries	1,640		1,640	1,480	160
Supplies and Materials	1,000		1,000	133	867
Total Health Services	109,131	-	109,131	106,128	3,003

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: Newark Vocational	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Guidance:					
Salaries of Other Professional Staff	\$ 170,000	\$ 38,000	\$ 208,000	\$ 206,082	\$ 1,918
Other Salaries	1,560		1,560		1,560
Total Guidance	171,560	38,000	209,560	206,082	3,478
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	69,025	500	69,525	69,235	290
Salaries of Other Professional Staff	215,800		215,800	200,740	15,060
Salaries of Secretarial and Clerical Assistants	53,475		53,475	37,612	15,863
Other Objects	3,600		3,600		3,600
Total Improvement of Instruction Services	341,900	500	342,400	307,587	34,813
Educational Media/Library Services:					
Supplies and Materials	10,000		10,000		10,000
Total Educational Media/Library Services	10,000	-	10,000	-	10,000
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	215,660	18,300	233,960	233,892	68
Salaries of Secretarial and Clerical Assistants	53,475	18,000	71,475	70,931	544
Other Purchased Services	22,226		22,226	12,965	9,261
Supplies and Materials	6,000		6,000	614	5,386
Other Objects	3,100		3,100	1,200	1,900
Total Support Services – School Administration	300,461	36,300	336,761	319,602	17,159
Security:					
Salaries	56,919		56,919	55,539	1,380
Total Security	56,919	-	56,919	55,539	1,380
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	8,257		8,257		8,257
Total Student Transportation Services	8,257	-	8,257	-	8,257
Unallocated Benefits:					
Health Benefits	490,985		490,985	490,985	
Total Unallocated Benefits	490,985	-	490,985	490,985	-
Total Undistributed Expenditures	1,596,416	76,300	1,672,716	1,591,750	80,966
Total Expenditures - Current Expense	4,510,343	55,760	4,566,103	4,326,356	239,747
Total Expenditures - School Based	4,510,343	55,760	4,566,103	4,326,356	239,747
Other Financing Sources:					
Transfers In	4,510,343	55,760	4,566,103	4,351,127	(214,976)
Total Other Financing Sources	4,510,343	55,760	4,566,103	4,351,127	(214,976)
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)				24,771	24,771
Fund Balances, July 1					
Fund Balances, June 30					
	\$ -	\$ -	\$ -	\$ 24,771	\$ 24,771

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: Salome Urefia (North Tenth Street)

	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Kindergarten	\$ 160,046		\$ 160,046	\$ 158,601	\$ 1,445
Grades 1- 5	1,121,695	\$ 21,000	1,142,695	1,140,544	2,151
Grades 6-8	136,270	50,500	186,770	186,410	360
Undistributed Instruction:					
Other Salaries of Instruction	69,868	1,700	71,568	71,505	63
General Supplies	32,178	(500)	31,678	30,909	769
Other Objects	4,000		4,000		4,000
Total Regular Programs	1,524,057	72,700	1,596,757	1,587,969	8,788
Instruction - Special Education:					
Resource Room/Resource Center:					
Salaries of Teachers	160,254	(35,000)	125,254	119,328	5,926
Other Salaries of Instruction	3,900	(2,800)	1,100		1,100
General Supplies	2,000		2,000	1,994	6
Total Resource Room/Resource Center	166,154	(37,800)	128,354	121,322	7,032
Autism:					
Salaries of Teachers	348,222	7,800	356,022	355,589	433
Other Salaries of Instruction	37,015	(2,100)	34,915	32,042	2,873
General Supplies	8,820		8,820	8,258	562
Total Autism	394,057	5,700	399,757	395,889	3,868
Total Special Education	560,211	(32,100)	528,111	517,211	10,900
Bilingual Education:					
Salaries of Teachers	468,900	27,300	496,200	496,103	97
Other Salaries of Instruction	46,700	(7,600)	39,100	37,279	1,821
General Supplies	6,360		6,360	5,925	435
Total Bilingual Education	521,960	19,700	541,660	539,307	2,353
School Sponsored Co-curricular Activities:					
Salaries	13,300	(500)	12,800	12,572	228
Supplies and Materials	2,700		2,700	1,990	710
Total School Sponsored Co-curricular Activities	16,000	(500)	15,500	14,562	938
School Sponsored Athletics:					
Salaries	8,100	(500)	7,600	2,939	4,661
Supplies and Materials	4,000		4,000	3,965	35
Total School Sponsored Athletics	12,100	(500)	11,600	6,904	4,696
Before/After School Programs:					
Salaries of Teachers	34,420	(32,920)	1,500	1,495	5
Total Before/After School Programs	34,420	(32,920)	1,500	1,495	5
Total Instruction	2,668,748	26,380	2,695,128	2,667,448	27,680
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Specialists	30,810		30,810	26,847	3,963
Total Attendance and Social Work Services	30,810	-	30,810	26,847	3,963

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: Salome Ureña (North Tenth Street)	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Health Services:					
Salaries	\$ 102,614	\$ (31,000)	\$ 71,614	\$ 69,475	\$ 2,139
Other Salaries	1,640		1,640		1,640
Supplies and Materials	2,000		2,000	1,966	34
Total Health Services	106,254	(31,000)	75,254	71,441	3,813
Guidance:					
Salaries of Other Professional Staff	103,485		103,485	101,764	1,721
Total Guidance	103,485	-	103,485	101,764	1,721
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	48,946	500	49,446	49,086	360
Salaries of Secretarial and Clerical Assistants	48,590	(15,000)	33,590	31,284	2,306
Salaries of Facilitators, Math & Literacy Coaches	168,609		168,609	166,855	1,754
Purchased Professional – Education Services	2,500		2,500		2,500
Other Objects	5,320		5,320	134	5,186
Total Improvement of Instruction Services	273,965	(14,500)	259,465	247,359	12,106
Instructional Staff Training Services:					
Purchased Professional – Education Services	500		500		500
Total Instructional Staff Training Services	500	-	500	-	500
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	199,740	1,200	200,940	200,880	60
Salaries of Secretarial and Clerical Assistants	48,590	4,000	52,590	52,582	8
Other Purchased Services	14,108	(2,300)	11,808	8,859	2,949
Supplies and Materials	4,230		4,230	3,865	365
Other Objects	6,300		6,300	3,800	2,500
Total Support Services – School Administration	272,968	2,900	275,868	269,986	5,882
Security:					
Salaries	72,022		72,022	70,630	1,392
Total Security	72,022	-	72,022	70,630	1,392
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	7,000		7,000		7,000
Total Student Transportation Services	7,000	-	7,000	-	7,000
Unallocated Benefits:					
Health Benefits	602,573		602,573	602,573	
Total Unallocated Benefits	602,573	-	602,573	602,573	-
Total Undistributed Expenditures	1,469,577	(42,600)	1,426,977	1,390,600	36,377
Total Expenditures - Current Expense	4,138,325	(16,220)	4,122,105	4,058,048	64,057
Total Expenditures - School Based	4,138,325	(16,220)	4,122,105	4,058,048	64,057

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: Salome Ureña (North Tenth Street)	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Other Financing Sources:					
Transfers In	\$ 4,133,766	\$ (16,220)	\$ 4,117,546	\$ 4,058,145	\$ (59,401)
Total Other Financing Sources	<u>4,133,766</u>	<u>(16,220)</u>	<u>4,117,546</u>	<u>4,058,145</u>	<u>(59,401)</u>
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(4,559)		(4,559)	97	4,656
Fund Balances, July 1	4,559		4,559	4,559	
Fund Balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,656</u>	<u>\$ 4,656</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: Oliver Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Kindergarten	\$ 134,980	\$ 3,000	\$ 137,980	\$ 133,943	\$ 4,037
Grades 1- 5	1,494,044	(53,760)	1,440,284	1,420,331	19,953
Grades 6-8	1,601,175	(9,612)	1,591,563	1,583,665	7,898
Undistributed Instruction:					
Other Salaries of Instruction	72,426		72,426	72,019	407
General Supplies	83,183	(5,841)	77,342	67,493	9,849
Textbooks	2,000		2,000	991	1,009
Other Objects	20,290		20,290	2,025	18,265
Total Regular Programs	3,408,098	(66,213)	3,341,885	3,280,467	61,418
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Other Salaries of Instruction	1,950	500	2,450	2,340	110
Total Learning and/or Language Disabilities	1,950	500	2,450	2,340	110
Behavioral Disabilities:					
Other Salaries of Instruction	3,900	18,000	21,900	19,477	2,423
Total Behavioral Disabilities	3,900	18,000	21,900	19,477	2,423
Resource Room/Resource Center:					
Salaries of Teachers	575,853	(33,500)	542,353	542,010	343
Other Salaries of Instruction	11,700		11,700	10,890	810
Total Resource Room/Resource Center	587,553	(33,500)	554,053	552,900	1,153
Total Special Education	593,403	(15,000)	578,403	574,717	3,686
Bilingual Education:					
Salaries of Teachers	1,412,445	(17,240)	1,395,205	1,389,163	6,042
Other Salaries of Instruction	92,816	(11,000)	81,816	76,517	5,299
Total Bilingual Education	1,505,261	(28,240)	1,477,021	1,465,680	11,341
School Sponsored Co-curricular Activities:					
Salaries	34,700	(8,000)	26,700	23,800	2,900
Total School Sponsored Co-curricular Activities	34,700	(8,000)	26,700	23,800	2,900
School Sponsored Athletics:					
Salaries	21,300	(15,000)	6,300	4,600	1,700
Supplies and Materials	12,000		12,000	7,209	4,791
Total School Sponsored Athletics	33,300	(15,000)	18,300	11,809	6,491
Before/After School Programs:					
Salaries of Teachers	14,742	(14,542)	200	154	46
Total Before/After School Programs	14,742	(14,542)	200	154	46
Total Instruction	5,589,504	(146,995)	5,442,509	5,356,627	85,882
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	63,315	1,000	64,315	63,792	523
Salaries of Family Liaisons/Comm Parent Inv. Specialists	30,810		30,810	29,032	1,778
Total Attendance and Social Work Services	94,125	1,000	95,125	92,824	2,301

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: Oliver Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Health Services:					
Salaries	\$ 201,351		\$ 201,351	\$ 199,715	\$ 1,636
Other Salaries	3,280	\$ 3,000	6,280	5,612	668
Supplies and Materials	3,000		3,000	2,283	717
Total Health Services	207,631	3,000	210,631	207,610	3,021
Guidance:					
Salaries of Other Professional Staff	104,762	92,000	196,762	196,153	609
Supplies and Materials	520		520	378	142
Total Guidance	105,282	92,000	197,282	196,531	751
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	157,678	1,000	158,678	158,142	536
Salaries of Secretarial and Clerical Assistants	78,745		78,745	72,542	6,203
Salaries of Facilitators, Math & Literacy Coaches	217,088	(13,700)	203,388	184,738	18,650
Purchased Professional – Education Services	10,400		10,400	7,920	2,480
Other Objects	9,900		9,900	5,233	4,667
Total Improvement of Instruction Services	473,811	(12,700)	461,111	428,575	32,536
Educational Media/Library Services:					
Salaries of Other Professional Staff		35,612	35,612	30,497	5,115
Total Educational Media/Library Services	-	35,612	35,612	30,497	5,115
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	295,833	1,500	297,333	297,213	120
Salaries of Secretarial and Clerical Assistants	78,745	6,000	84,745	83,871	874
Other Salaries	1,950		1,950	576	1,374
Other Purchased Services	31,000	5,841	36,841	23,563	13,278
Other Objects	3,200		3,200	700	2,500
Total Support Services – School Administration	410,728	13,341	424,069	405,923	18,146
Security:					
Salaries	117,901		117,901	113,969	3,932
Total Security	117,901	-	117,901	113,969	3,932
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	10,000		10,000		10,000
Total Student Transportation Services	10,000	-	10,000	-	10,000
Unallocated Benefits:					
Health Benefits	1,294,416		1,294,416	1,294,416	
Total Unallocated Benefits	1,294,416	-	1,294,416	1,294,416	-
Total Undistributed Expenditures	2,714,894	132,253	2,847,147	2,770,345	76,802
Total Expenditures - Current Expense	8,304,398	(14,742)	8,289,656	8,126,972	162,684
Total Expenditures - School Based	8,304,398	(14,742)	8,289,656	8,126,972	162,684

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: Oliver Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Other Financing Sources:					
Transfers In	\$ 8,294,592	\$ (14,742)	\$ 8,279,850	\$ 8,127,810	\$ (152,040)
Total Other Financing Sources	8,294,592	(14,742)	8,279,850	8,127,810	(152,040)
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(9,806)		(9,806)	838	10,644
Fund Balances, July 1	9,806		9,806	9,806	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 10,644	\$ 10,644

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: Park	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Kindergarten	\$ 285,757	\$ 23,000	\$ 308,757	\$ 305,263	\$ 3,494
Grades 1- 5	1,324,039	45,000	1,369,039	1,361,145	7,894
Grades 6-8	1,387,492	(60,000)	1,327,492	1,299,201	28,291
Undistributed Instruction:					
Other Salaries of Instruction	146,362	1,500	147,862	147,626	236
General Supplies	114,106		114,106	35,585	78,521
Other Objects	18,993		18,993	1,089	17,904
Total Regular Programs	3,276,749	9,500	3,286,249	3,149,909	136,340
Instruction - Special Education:					
Multiple Disabilities:					
Salaries of Teachers	179,814	(20,000)	159,814	131,350	28,464
Other Salaries of Instruction	150,829		150,829	137,626	13,203
General Supplies	4,733		4,733	3,483	1,250
Other Objects	3,900		3,900		3,900
Total Multiple Disabilities	339,276	(20,000)	319,276	272,459	46,817
Resource Room/Resource Center:					
Salaries of Teachers	281,922		281,922	278,897	3,025
Other Salaries of Instruction	9,750		9,750		9,750
General Supplies	7,295		7,295	6,755	540
Total Resource Room/Resource Center	298,967	-	298,967	285,652	13,315
Total Special Education	638,243	(20,000)	618,243	558,111	60,132
Bilingual Education:					
Salaries of Teachers	533,350	(70,000)	463,350	439,685	23,665
Other Salaries of Instruction	54,318	(8,000)	46,318	40,047	6,271
General Supplies	5,930		5,930	3,966	1,964
Total Bilingual Education	593,598	(78,000)	515,598	483,698	31,900
School Sponsored Co-curricular Activities:					
Salaries	32,800	(3,000)	29,800	18,800	11,000
Supplies and Materials	2,000		2,000		2,000
Total School Sponsored Co-curricular Activities	34,800	(3,000)	31,800	18,800	13,000
School Sponsored Athletics:					
Salaries	17,000		17,000	10,500	6,500
Supplies and Materials	3,600		3,600		3,600
Total School Sponsored Athletics	20,600	-	20,600	10,500	10,100
Before/After School Programs:					
Salaries of Teachers	49,268	(38,568)	10,700	10,627	73
Other Salaries for Instruction	7,920	(7,920)			
Total Before/After School Programs	57,188	(46,488)	10,700	10,627	73
Total Instruction	4,621,178	(137,988)	4,483,190	4,231,645	251,545

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: Park	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	\$ 104,111	\$ 1,200	\$ 105,311	\$ 104,948	\$ 363
Salaries of Family Liaisons/Comm Parent Inv. Specialists	31,231		31,231	30,744	487
Supplies and Materials	500		500		500
Total Attendance and Social Work Services	135,842	1,200	137,042	135,692	1,350
Health Services:					
Salaries	173,307	(40,000)	133,307	131,281	2,026
Other Salaries	1,110	1,500	2,610	2,169	441
Supplies and Materials	1,958		1,958	795	1,163
Total Health Services	176,375	(38,500)	137,875	134,245	3,630
Guidance:					
Salaries of Other Professional Staff	57,682		57,682	56,500	1,182
Supplies and Materials	500		500		500
Total Guidance	58,182	-	58,182	56,500	1,682
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	172,688	(25,000)	147,688	136,536	11,152
Salaries of Secretarial and Clerical Assistants	76,269		76,269	68,837	7,432
Salaries of Facilitators, Math & Literacy Coaches	179,925		179,925	179,085	840
Purchased Professional – Education Services	22,960		22,960		22,960
Other Objects	4,800		4,800		4,800
Total Improvement of Instruction Services	456,642	(25,000)	431,642	384,458	47,184
Educational Media/Library Services:					
Salaries of Other Professional Staff	106,139	(15,000)	91,139	81,697	9,442
Supplies and Materials	23,324		23,324	10,634	12,690
Total Educational Media/Library Services	129,463	(15,000)	114,463	92,331	22,132
Instructional Staff Training Services:					
Supplies and Materials	693		693		693
Total Instructional Staff Training Services	693	-	693	-	693
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	342,143	90,000	432,143	431,382	761
Salaries of Secretarial and Clerical Assistants	76,269	52,000	128,269	128,097	172
Other Salaries	660		660		660
Other Purchased Services	21,171	(4,998)	16,173	16,173	
Supplies and Materials	4,824		4,824	3,085	1,739
Other Objects	7,950		7,950	700	7,250
Total Support Services – School Administration	453,017	137,002	590,019	579,437	10,582
Security:					
Salaries	118,568		118,568	117,378	1,190
General Supplies	2,850		2,850	36	2,814
Total Security	121,418	-	121,418	117,414	4,004
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	18,400		18,400		18,400
Total Student Transportation Services	18,400	-	18,400	-	18,400

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: Park	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Unallocated Benefits:					
Health Benefits	\$ 1,264,660		\$ 1,264,660	\$ 1,264,660	
Total Unallocated Benefits	1,264,660	-	1,264,660	1,264,660	-
Total Undistributed Expenditures	2,814,692	\$ 59,702	2,874,394	2,764,737	\$ 109,657
Total Expenditures - Current Expense	7,435,870	(78,286)	7,357,584	6,996,382	361,202
Total Expenditures - School Based	7,435,870	(78,286)	7,357,584	6,996,382	361,202
Other Financing Sources:					
Transfers In	7,378,319	(78,286)	7,300,033	7,015,594	(284,439)
Total Other Financing Sources	7,378,319	(78,286)	7,300,033	7,015,594	(284,439)
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(57,551)		(57,551)	19,212	76,763
Fund Balances, July 1	57,551		57,551	57,551	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 76,763	\$ 76,763

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: Peshine Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Kindergarten	\$ 227,573		\$ 227,573	\$ 220,850	\$ 6,723
Grades 1- 5	1,497,327	\$ (100,000)	1,397,327	1,371,581	25,746
Grades 6-8	1,067,030	(20,000)	1,047,030	1,026,899	20,131
Undistributed Instruction:					
Other Salaries of Instruction	109,048		109,048	82,258	26,790
General Supplies	97,923	21,000	118,923	82,550	36,373
Other Objects	10,049	(9,000)	1,049	149	900
Total Regular Programs	3,008,950	(108,000)	2,900,950	2,784,287	116,663
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	161,983		161,983	159,716	2,267
Other Salaries of Instruction	3,900	63,000	66,900	66,698	202
Purchased Professional & Educational Services	4,800		4,800		4,800
General Supplies	4,200		4,200	3,564	636
Other Objects	2,000		2,000		2,000
Total Learning and/or Language Disabilities	176,883	63,000	239,883	229,978	9,905
Behavioral Disabilities:					
Salaries of Teachers	369,796	23,000	392,796	392,157	639
Other Salaries of Instruction	174,786	11,000	185,786	183,373	2,413
Purchased Professional & Educational Services	25,600		25,600	25,000	600
General Supplies	18,270		18,270	18,210	60
Other Objects	4,000		4,000		4,000
Total Behavioral Disabilities	592,452	34,000	626,452	618,740	7,712
Resource Room/Resource Center:					
Salaries of Teachers	380,058	16,000	396,058	395,446	612
Other Salaries of Instruction	11,700		11,700	4,681	7,019
General Supplies	8,500	(4,816)	3,684	938	2,746
Total Resource Room/Resource Center	400,258	11,184	411,442	401,065	10,377
Total Special Education	1,169,593	108,184	1,277,777	1,249,783	27,994
Bilingual Education:					
Salaries of Teachers	57,885	(45,000)	12,885	6,385	6,500
Other Salaries of Instruction	1,950	22,000	23,950	21,727	2,223
General Supplies	2,000		2,000		2,000
Total Bilingual Education	61,835	(23,000)	38,835	28,112	10,723
School Sponsored Co-curricular Activities:					
Salaries	23,800		23,800	19,700	4,100
Supplies and Materials	5,500		5,500		5,500
Total School Sponsored Co-curricular Activities	29,300	-	29,300	19,700	9,600
School Sponsored Athletics:					
Salaries	17,000		17,000	7,000	10,000
Supplies and Materials	6,000		6,000		6,000
Total School Sponsored Athletics	23,000	-	23,000	7,000	16,000
Total Instruction	4,292,678	(22,816)	4,269,862	4,088,882	180,980

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: Peshine Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Undistributed Expenditures:					
Attendance and Social Work Services:					
Supplies and Materials	\$ 1,000		\$ 1,000	\$ 977	\$ 23
Total Attendance and Social Work Services	1,000	-	1,000	977	23
Health Services:					
Salaries	201,351	\$ 24,000	225,351	224,845	506
Other Salaries	3,280		3,280		3,280
Supplies and Materials	3,000		3,000	2,974	26
Total Health Services	207,631	24,000	231,631	227,819	3,812
Guidance:					
Salaries of Other Professional Staff	76,270		76,270	46,728	29,542
Supplies and Materials	3,000		3,000	2,440	560
Total Guidance	79,270	-	79,270	49,168	30,102
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	162,014	(45,000)	117,014	109,057	7,957
Salaries of Secretarial and Clerical Assistants	76,537		76,537	72,717	3,820
Salaries of Facilitators, Math & Literacy Coaches	96,811	8,000	104,811	104,203	608
Other Objects	4,800		4,800		4,800
Total Improvement of Instruction Services	340,162	(37,000)	303,162	285,977	17,185
Educational Media/Library Services:					
Supplies and Materials	20,000		20,000	2,522	17,478
Total Educational Media/Library Services	20,000	-	20,000	2,522	17,478
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	312,808	50,000	362,808	362,720	88
Salaries of Secretarial and Clerical Assistants	76,537	11,000	87,537	85,704	1,833
Other Purchased Services	25,583	(6,000)	19,583	16,979	2,604
Supplies and Materials	5,546		5,546	335	5,211
Other Objects	3,600		3,600	1,768	1,832
Total Support Services – School Administration	424,074	55,000	479,074	467,506	11,568
Security:					
Salaries	100,732		100,732	99,087	1,645
General Supplies	1,500		1,500		1,500
Total Security	102,232	-	102,232	99,087	3,145
Student Transportation Services:					
Contracted Services –Transportation (Other than					
Between Home and School) – Vendors					
	13,000	(12,000)	1,000		1,000
Total Student Transportation Services	13,000	(12,000)	1,000	-	1,000
Unallocated Benefits:					
Health Benefits	1,041,484		1,041,484	1,041,484	
Total Unallocated Benefits	1,041,484	-	1,041,484	1,041,484	-
Total Undistributed Expenditures	2,228,853	30,000	2,258,853	2,174,540	84,313
Total Expenditures - Current Expense	6,521,531	7,184	6,528,715	6,263,422	265,293

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: Peshine Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Capital Outlay:					
Equipment:					
Regular Programs - Instruction:					
Grades 6-8	\$ 52,000	\$ 4,816	\$ 56,816	\$ 56,816	
Total Equipment	52,000	4,816	56,816	56,816	-
Total Expenditures - School Based	6,573,531	12,000	6,585,531	6,320,238	\$ 265,293
Other Financing Sources:					
Transfers In	6,568,848	12,000	6,580,848	6,357,712	(223,136)
Total Other Financing Sources	6,568,848	12,000	6,580,848	6,357,712	(223,136)
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(4,683)		(4,683)	37,474	42,157
Fund Balances, July 1	4,683		4,683	4,683	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 42,157	\$ 42,157

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: Quitman Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Kindergarten	\$ 327,743	\$ 40,000	\$ 367,743	\$ 336,806	\$ 30,937
Grades 1- 5	1,145,099	(80,000)	1,065,099	1,021,786	43,313
Grades 6-8	950,754	(45,000)	905,754	873,900	31,854
Undistributed Instruction:					
Other Salaries of Instruction	109,394		109,394	108,371	1,023
General Supplies	65,026	(3,700)	61,326	34,878	26,448
Other Objects	12,074		12,074	74	12,000
Total Regular Programs	2,610,090	(88,700)	2,521,390	2,375,815	145,575
Instruction - Special Education:					
Multiple Disabilities:					
Other Salaries of Instruction	7,800		7,800		7,800
Purchased Professional & Educational Services	5,900		5,900		5,900
Total Multiple Disabilities	13,700	-	13,700	-	13,700
Resource Room/Resource Center:					
Salaries of Teachers	271,341	67,000	338,341	337,304	1,037
Other Salaries of Instruction	3,900		3,900		3,900
General Supplies	4,000	(4,000)			
Total Resource Room/Resource Center	279,241	63,000	342,241	337,304	4,937
Autism:					
Salaries of Teachers	1,005,544		1,005,544	993,972	11,572
Other Salaries of Instruction	294,742		294,742	270,771	23,971
Purchased Professional & Educational Services	23,500		23,500		23,500
General Supplies	14,000	(8,300)	5,700		5,700
Total Autism	1,337,786	(8,300)	1,329,486	1,264,743	64,743
Total Special Education	1,630,727	54,700	1,685,427	1,602,047	83,380
School Sponsored Co-curricular Activities:					
Salaries	27,000	3,500	30,500	29,890	610
Supplies and Materials	3,570		3,570		3,570
Total School Sponsored Co-curricular Activities	30,570	3,500	34,070	29,890	4,180
School Sponsored Athletics:					
Salaries	21,300		21,300	3,294	18,006
Supplies and Materials	7,500		7,500		7,500
Total School Sponsored Athletics	28,800	-	28,800	3,294	25,506
Before/After School Programs:					
Salaries of Teachers	71,040	(65,040)	6,000	5,577	423
Other Salaries for Instruction	10,800	(10,800)			
Total Before/After School Programs	81,840	(75,840)	6,000	5,577	423
Other Supplemental/At-Risk Programs - Instruction:					
Purchased Professional & Technical Services	7,000	-	7,000	-	7,000
Total Other Supplemental/At-Risk Programs - Instruction	7,000	-	7,000	-	7,000
Total Instruction	4,389,027	(106,340)	4,282,687	4,016,623	266,064

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: Quitman Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	\$ 169,372	\$ 2,000	\$ 171,372	\$ 171,089	\$ 283
Salaries of Family Liaisons/Comm Parent Inv. Specialists	51,093		51,093	50,247	846
Other Objects	2,000		2,000		2,000
Total Attendance and Social Work Services	222,465	2,000	224,465	221,336	3,129
Health Services:					
Salaries	98,452		98,452	95,389	3,063
Other Salaries	1,640	6,000	7,640	6,034	1,606
Supplies and Materials	2,095		2,095		2,095
Total Health Services	102,187	6,000	108,187	101,423	6,764
Guidance:					
Supplies and Materials	600		600		600
Total Guidance	600	-	600	-	600
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	121,186		121,186	101,318	19,868
Salaries of Secretarial and Clerical Assistants	76,187		76,187	71,186	5,001
Salaries of Facilitators, Math & Literacy Coaches	194,171	5,000	199,171	198,622	549
Purchased Professional – Education Services	18,000		18,000		18,000
Other Objects	3,600		3,600		3,600
Total Improvement of Instruction Services	413,144	5,000	418,144	371,126	47,018
Educational Media/Library Services:					
Salaries of Other Professional Staff	76,270	(28,500)	47,770		47,770
Supplies and Materials	3,000		3,000		3,000
Total Educational Media/Library Services	79,270	(28,500)	50,770	-	50,770
Instructional Staff Training Services:					
Supplies and Materials	1,500		1,500		1,500
Total Instructional Staff Training Services	1,500	-	1,500	-	1,500
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	259,341	14,000	273,341	272,381	960
Salaries of Secretarial and Clerical Assistants	76,187	8,000	84,187	82,462	1,725
Other Salaries	1,040	1,000	2,040	1,143	897
Other Purchased Services	23,864	(9,000)	14,864	14,623	241
Supplies and Materials	2,000	3,700	5,700	101	5,599
Other Objects	8,873		8,873	2,269	6,604
Total Support Services – School Administration	371,305	17,700	389,005	372,979	16,026
Security:					
Salaries	185,366		185,366	183,645	1,721
General Supplies	502		502		502
Total Security	185,868	-	185,868	183,645	2,223
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	12,000		12,000		12,000
Total Student Transportation Services	12,000	-	12,000	-	12,000

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: Quitman Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Unallocated Benefits:					
Health Benefits	\$ 1,056,393		\$ 1,056,393	\$ 1,056,393	
Total Unallocated Benefits	1,056,393	-	1,056,393	1,056,393	-
Total Undistributed Expenditures	2,444,732	\$ 2,200	2,446,932	2,306,902	\$ 140,030
Total Expenditures - Current Expense	6,833,759	(104,140)	6,729,619	6,323,525	406,094
Capital Outlay:					
Equipment:					
Undistributed Expenditures:					
Non-Instructional Equipment	13,038	12,300	25,338	12,099	13,239
Total Equipment	13,038	12,300	25,338	12,099	13,239
Total Expenditures - School Based	6,846,797	(91,840)	6,754,957	6,335,624	419,333
Other Financing Sources:					
Transfers In	6,830,892	(91,840)	6,739,052	6,321,344	(417,708)
Total Other Financing Sources	6,830,892	(91,840)	6,739,052	6,321,344	(417,708)
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(15,905)		(15,905)	(14,280)	1,625
Fund Balances, July 1	15,905		15,905	15,905	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 1,625	\$ 1,625

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: Rafael Hernandez	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Kindergarten	\$ 176,358		\$ 176,358	\$ 146,615	\$ 29,743
Grades 1- 5	946,031	\$ (50,000)	896,031	871,304	24,727
Grades 6-8	1,243,150	10,000	1,253,150	1,217,145	36,005
Undistributed Instruction:					
Other Salaries of Instruction	76,234		76,234	75,728	506
General Supplies	72,143	12,210	84,353	72,450	11,903
Other Objects	13,700		13,700	700	13,000
Total Regular Programs	2,527,616	(27,790)	2,499,826	2,383,942	115,884
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	128,738	28,000	156,738	155,240	1,498
Other Salaries of Instruction	5,850		5,850		5,850
General Supplies	3,000		3,000	1,736	1,264
Total Learning and/or Language Disabilities	137,588	28,000	165,588	156,976	8,612
Multiple Disabilities:					
Salaries of Teachers	401,565		401,565	375,289	26,276
Other Salaries of Instruction	7,800		7,800		7,800
General Supplies	7,293		7,293	5,998	1,295
Total Multiple Disabilities	416,658	-	416,658	381,287	35,371
Resource Room/Resource Center:					
Salaries of Teachers	363,054		363,054	352,071	10,983
Other Salaries of Instruction	7,800		7,800		7,800
Total Resource Room/Resource Center	370,854	-	370,854	352,071	18,783
Total Special Education	925,100	28,000	953,100	890,334	62,766
Bilingual Education:					
Salaries of Teachers	417,268	(6,900)	410,368	396,877	13,491
Other Salaries of Instruction	49,216		49,216	37,281	11,935
General Supplies	3,000		3,000	3,000	
Total Bilingual Education	469,484	(6,900)	462,584	437,158	25,426
School Sponsored Co-curricular Activities:					
Salaries	22,300		22,300	9,000	13,300
Total School Sponsored Co-curricular Activities	22,300	-	22,300	9,000	13,300
School Sponsored Athletics:					
Salaries	13,500	8,000	21,500	20,650	850
Total School Sponsored Athletics	13,500	8,000	21,500	20,650	850
Before/After School Programs:					
Salaries of Teachers	49,920	(43,020)	6,900	6,825	75
Other Salaries for Instruction	5,400	(5,400)			
Total Before/After School Programs	55,320	(48,420)	6,900	6,825	75
Total Instruction	4,013,320	(47,110)	3,966,210	3,747,909	218,301

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: Rafael Hernandez	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	\$ 57,101	\$ 2,500	\$ 59,601	\$ 58,995	\$ 606
Salaries of Family Liaisons/Comm Parent Inv. Specialists	30,810	1,000	31,810	31,201	609
Total Attendance and Social Work Services	87,911	3,500	91,411	90,196	1,215
Health Services:					
Salaries	209,677		209,677	207,020	2,657
Other Salaries	1,640	2,000	3,640	2,908	732
Supplies and Materials	3,000		3,000	874	2,126
Total Health Services	214,317	2,000	216,317	210,802	5,515
Guidance:					
Salaries of Other Professional Staff	56,485	1,000	57,485	57,201	284
Supplies and Materials	3,000		3,000		3,000
Total Guidance	59,485	1,000	60,485	57,201	3,284
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	162,014	500	162,514	162,499	15
Salaries of Secretarial and Clerical Assistants	77,042		77,042	73,832	3,210
Salaries of Facilitators, Math & Literacy Coaches	174,590	8,000	182,590	181,234	1,356
Purchased Professional – Education Services	61,950	(23,225)	38,725		38,725
Other Objects	4,800		4,800		4,800
Total Improvement of Instruction Services	480,396	(14,725)	465,671	417,565	48,106
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	308,649	1,500	310,149	310,103	46
Salaries of Secretarial and Clerical Assistants	77,042	8,000	85,042	83,608	1,434
Other Purchased Services	16,603	(2,500)	14,103	4,402	9,701
Supplies and Materials	2,049		2,049		2,049
Other Objects	3,816		3,816		3,816
Total Support Services – School Administration	408,159	7,000	415,159	398,113	17,046
Security:					
Salaries	121,957	(21,500)	100,457	65,727	34,730
Total Security	121,957	(21,500)	100,457	65,727	34,730
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	15,000		15,000		15,000
Total Student Transportation Services	15,000	-	15,000	-	15,000
Unallocated Benefits:					
Health Benefits	1,071,241		1,071,241	1,071,241	
Total Unallocated Benefits	1,071,241	-	1,071,241	1,071,241	-
Total Undistributed Expenditures	2,458,466	\$ (22,725)	2,435,741	2,310,845	\$ 124,896
Total Expenditures - Current Expense	6,471,786	(69,835)	6,401,951	6,058,754	343,197
Capital Outlay:					
Equipment:					
Undistributed Expenditures:					
School Administration		11,015	11,015	11,015	
Total Equipment	-	11,015	11,015	11,015	-
Total Expenditures - School Based	6,471,786	(58,820)	6,412,966	6,069,769	343,197

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: Rafael Hernandez	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Other Financing Sources:					
Transfers In	\$ 6,457,265	\$ (58,820)	\$ 6,398,445	\$ 6,061,447	\$ (336,998)
Total Other Financing Sources	6,457,265	(58,820)	6,398,445	6,061,447	(336,998)
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(14,521)		(14,521)	(8,322)	6,199
Fund Balances, July 1	14,521		14,521	14,521	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 6,199	\$ 6,199

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: Ridge Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Kindergarten	\$ 193,226	\$ 1,500	\$ 194,726	\$ 190,770	\$ 3,956
Grades 1- 5	1,356,141	(89,000)	1,267,141	1,211,891	55,250
Grades 6-8	1,305,963	8,900	1,314,863	1,291,148	23,715
Undistributed Instruction:					
Other Salaries of Instruction	73,447		73,447	73,019	428
Purchased Technical Services	1,000		1,000		1,000
General Supplies	79,188		79,188	71,977	7,211
Other Objects	12,050		12,050	360	11,690
Total Regular Programs	3,021,015	(78,600)	2,942,415	2,839,165	103,250
Instruction - Special Education:					
Resource Room/Resource Center:					
Salaries of Teachers	486,416		486,416	469,586	16,830
Other Salaries of Instruction	11,700		11,700	10,101	1,599
General Supplies	5,000		5,000	4,653	347
Total Resource Room/Resource Center	503,116	-	503,116	484,340	18,776
Total Special Education	503,116	-	503,116	484,340	18,776
Bilingual Education:					
Salaries of Teachers	1,081,041	42,000	1,123,041	1,120,739	2,302
Other Salaries of Instruction	51,122		51,122	45,242	5,880
General Supplies	7,000		7,000	4,233	2,767
Total Bilingual Education	1,139,163	42,000	1,181,163	1,170,214	10,949
School Sponsored Co-curricular Activities:					
Salaries	26,800		26,800	17,500	9,300
Supplies and Materials	500		500		500
Total School Sponsored Co-curricular Activities	27,300	-	27,300	17,500	9,800
School Sponsored Athletics:					
Salaries	17,000	7,000	24,000	24,000	
Supplies and Materials	6,000		6,000	5,999	1
Total School Sponsored Athletics	23,000	7,000	30,000	29,999	1
Before/After School Programs:					
Salaries of Teachers	29,250	(29,250)			
Total Before/After School Programs	29,250	(29,250)	-	-	-
Total Instruction	4,742,844	(58,850)	4,683,994	4,541,218	142,776
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Specialists	30,810	600	31,410	31,316	94
Supplies and Materials	500		500	477	23
Total Attendance and Social Work Services	31,310	600	31,910	31,793	117

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: Ridge Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Health Services:					
Salaries	\$ 203,146	\$ 5,600	\$ 208,746	\$ 208,296	\$ 450
Other Salaries	1,640	1,500	3,140	2,872	268
Supplies and Materials	2,482		2,482	2,203	279
Total Health Services	207,268	7,100	214,368	213,371	997
Guidance:					
Salaries of Other Professional Staff	212,278	3,000	215,278	214,670	608
Purchased Professional - Educational Services	2,500		2,500		2,500
Supplies and Materials	1,250		1,250	612	638
Total Guidance	216,028	3,000	219,028	215,282	3,746
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	181,198		181,198	168,843	12,355
Salaries of Secretarial and Clerical Assistants	75,830		75,830	72,646	3,184
Salaries of Facilitators, Math & Literacy Coaches	176,224	6,000	182,224	181,220	1,004
Purchased Professional - Education Services	24,325		24,325	2,000	22,325
Other Objects	3,600		3,600		3,600
Total Improvement of Instruction Services	461,177	6,000	467,177	424,709	42,468
Instructional Staff Training Services:					
Purchased Professional - Education Services	22,229		22,229	10,000	12,229
Total Instructional Staff Training Services	22,229	-	22,229	10,000	12,229
Support Services - School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	327,833	(1,000)	326,833	326,804	29
Salaries of Secretarial and Clerical Assistants	75,830	6,500	82,330	81,761	569
Other Purchased Services	14,538	(2,100)	12,438	8,547	3,891
Supplies and Materials	6,250		6,250	5,269	981
Other Objects	6,100		6,100	1,397	4,703
Total Support Services - School Administration	430,551	3,400	433,951	423,778	10,173
Security:					
Salaries	183,461		183,461	182,953	508
Total Security	183,461	-	183,461	182,953	508
Student Transportation Services:					
Contracted Services -Transportation (Other than Between Home and School) - Vendors	11,250		11,250		11,250
Total Student Transportation Services	11,250	-	11,250	-	11,250
Unallocated Benefits:					
Health Benefits	1,011,728		1,011,728	1,011,728	
Total Unallocated Benefits	1,011,728	-	1,011,728	1,011,728	-
Total Undistributed Expenditures	2,575,002	20,100	2,595,102	2,513,614	81,488
Total Expenditures - Current Expense	7,317,846	(38,750)	7,279,096	7,054,832	224,264
Total Expenditures - School Based	7,317,846	(38,750)	7,279,096	7,054,832	224,264

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: Ridge Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Other Financing Sources:					
Transfers In	\$ 7,299,243	\$ (38,750)	\$ 7,260,493	\$ 7,045,600	\$ (214,893)
Total Other Financing Sources	7,299,243	(38,750)	7,260,493	7,045,600	(214,893)
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(18,603)		(18,603)	(9,232)	9,371
Fund Balances, July 1	18,603		18,603	18,603	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 9,371	\$ 9,371

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

Year ended June 30, 2021

School: Roberto Clemente	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Kindergarten	\$ 269,668	\$ (6,000)	\$ 263,668	\$ 230,330	\$ 33,338
Grades 1- 5	1,616,419	(105,000)	1,511,419	1,448,710	62,709
Grades 6-8	198,252		198,252	192,068	6,184
Undistributed Instruction:					
Other Salaries of Instruction	107,384		107,384	101,554	5,830
General Supplies	77,637	(13,141)	64,496	59,527	4,969
Other Objects	11,535		11,535	282	11,253
Total Regular Programs	2,280,895	(124,141)	2,156,754	2,032,471	124,283
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	229,893		229,893	228,304	1,589
Other Salaries of Instruction	139,538	3,000	142,538	127,683	14,855
General Supplies	4,000		4,000	3,410	590
Total Learning and/or Language Disabilities	373,431	3,000	376,431	359,397	17,034
Resource Room/Resource Center:					
Salaries of Teachers	320,701		320,701	307,096	13,605
Other Salaries of Instruction	7,800		7,800		7,800
General Supplies	4,000		4,000	4,000	
Total Resource Room/Resource Center	332,501	-	332,501	311,096	21,405
Total Special Education	705,932	3,000	708,932	670,493	38,439
Bilingual Education:					
Salaries of Teachers	906,272	27,000	933,272	929,680	3,592
Other Salaries of Instruction	25,350	(1,500)	23,850		23,850
General Supplies	11,000		11,000	10,999	1
Total Bilingual Education	942,622	25,500	968,122	940,679	27,443
School Sponsored Co-curricular Activities:					
Salaries	22,800	(5,000)	17,800	176	17,624
Supplies and Materials	3,500		3,500		3,500
Total School Sponsored Co-curricular Activities	26,300	(5,000)	21,300	176	21,124
School Sponsored Athletics:					
Salaries	21,298	(5,000)	16,298		16,298
Supplies and Materials	7,500		7,500		7,500
Total School Sponsored Athletics	28,798	(5,000)	23,798	-	23,798
Before/After School Programs:					
Salaries of Teachers	28,520	(26,020)	2,500	2,418	82
Other Salaries for Instruction	4,200	(200)	4,000	3,098	902
Total Before/After School Programs	32,720	(26,220)	6,500	5,516	984
Total Instruction	4,017,267	(131,861)	3,885,406	3,649,335	236,071

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: Roberto Clemente	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	\$ 63,787	\$ 2,000	\$ 65,787	\$ 64,788	\$ 999
Salaries of Family Liaisons/Comm Parent Inv. Specialists	45,907		45,907	44,700	1,207
Supplies and Materials	500		500		500
Total Attendance and Social Work Services	110,194	2,000	112,194	109,488	2,706
Health Services:					
Salaries	50,130	12,000	62,130	60,583	1,547
Other Salaries	1,640		1,640	833	807
Supplies and Materials	2,800		2,800	167	2,633
Total Health Services	54,570	12,000	66,570	61,583	4,987
Guidance:					
Salaries of Other Professional Staff	53,069	23,000	76,069	74,793	1,276
Supplies and Materials	500		500		500
Total Guidance	53,569	23,000	76,569	74,793	1,776
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	130,250	20,000	150,250	144,794	5,456
Salaries of Secretarial and Clerical Assistants	50,796		50,796	48,755	2,041
Salaries of Facilitators, Math & Literacy Coaches	205,510		205,510	204,682	828
Purchased Professional – Education Services	32,500		32,500		32,500
Other Objects	3,600		3,600		3,600
Total Improvement of Instruction Services	422,656	20,000	442,656	398,231	44,425
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	276,885	19,000	295,885	291,852	4,033
Salaries of Secretarial and Clerical Assistants	50,796	6,000	56,796	55,299	1,497
Other Purchased Services	17,774	(5,000)	12,774	12,773	1
Supplies and Materials	7,365		7,365		7,365
Other Objects	2,600		2,600	500	2,100
Total Support Services – School Administration	355,420	20,000	375,420	360,424	14,996
Security:					
Salaries	89,358		89,358	87,015	2,343
General Supplies	2,000	(180)	1,820	1,381	439
Total Security	91,358	(180)	91,178	88,396	2,782
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	9,500		9,500		9,500
Total Student Transportation Services	9,500	-	9,500	-	9,500
Unallocated Benefits:					
Health Benefits	885,262		885,262	885,262	
Total Unallocated Benefits	885,262	-	885,262	885,262	-
Total Undistributed Expenditures	1,982,529	76,820	2,059,349	1,978,177	81,172
Total Expenditures - Current Expense	5,999,796	(55,041)	5,944,755	5,627,512	317,243

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: Roberto Clemente	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Capital Outlay:					
Equipment:					
Undistributed Expenditures:					
School Administration	\$ 19,500	\$ 13,321	\$ 32,821	\$ 32,821	
Total Equipment	19,500	13,321	32,821	32,821	-
Total Expenditures - School Based	6,019,296	(41,720)	5,977,576	5,660,333	\$ 317,243
Other Financing Sources:					
Transfers In	6,015,460	(41,720)	5,973,740	5,662,486	(311,254)
Total Other Financing Sources	6,015,460	(41,720)	5,973,740	5,662,486	(311,254)
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(3,836)		(3,836)	2,153	5,989
Fund Balances, July 1	3,836		3,836	3,836	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 5,989	\$ 5,989

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: Science High	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Grades 6-8	\$ 1,036,616	\$ (28,000)	\$ 1,008,616	\$ 916,257	\$ 92,359
Grades 9-12	4,166,470	(60,000)	4,106,470	4,024,799	81,671
Undistributed Instruction:					
General Supplies	135,278	(8,408)	126,870	95,468	31,402
Other Objects	14,303		14,303	1,303	13,000
Total Regular Programs	5,352,667	(96,408)	5,256,259	5,037,827	218,432
Instruction - Special Education:					
Resource Room/Resource Center:					
Salaries of Teachers	102,030	500	102,530	102,374	156
Other Salaries of Instruction	3,900		3,900		3,900
Total Resource Room/Resource Center	105,930	500	106,430	102,374	4,056
Total Special Education	105,930	500	106,430	102,374	4,056
School Sponsored Co-curricular Activities:					
Salaries	101,200	(6,900)	94,300	94,200	100
Supplies and Materials	5,000		5,000		5,000
Other Objects	12,000	(4,000)	8,000		8,000
Total School Sponsored Co-curricular Activities	118,200	(10,900)	107,300	94,200	13,100
School Sponsored Athletics:					
Salaries	216,300	(15,000)	201,300	195,600	5,700
Supplies and Materials	28,220		28,220	3,752	24,468
Other Objects	20,000	(4,500)	15,500	10,000	5,500
Total School Sponsored Athletics	264,520	(19,500)	245,020	209,352	35,668
Before/After School Programs:					
Salaries of Teachers	24,436	(24,436)			
Total Before/After School Programs	24,436	(24,436)	-	-	-
Total Instruction	5,865,753	(150,744)	5,715,009	5,443,753	271,256
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	105,217	200	105,417	105,415	2
Salaries of Family Liaisons/Comm Parent Inv. Specialists	48,680		48,680	47,401	1,279
Supplies and Materials	7,500		7,500		7,500
Total Attendance and Social Work Services	161,397	200	161,597	152,816	8,781
Health Services:					
Salaries	98,452		98,452	96,027	2,425
Other Salaries	1,640		1,640	1,364	276
Supplies and Materials	765		765	542	223
Total Health Services	100,857	-	100,857	97,933	2,924
Guidance:					
Salaries of Other Professional Staff	417,043		417,043	415,875	1,168
Other Salaries	3,000		3,000	2,931	69
Supplies and Materials	740		740	492	248
Total Guidance	420,783	-	420,783	419,298	1,485

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: Science High	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	\$ 128,082	\$ 2,000	\$ 130,082	\$ 128,452	\$ 1,630
Salaries of Other Professional Staff	510,832		510,832	488,608	22,224
Salaries of Secretarial and Clerical Assistants	78,413		78,413	74,975	3,438
Other Salaries	101,741		101,741	100,065	1,676
Other Objects	4,800		4,800	4,800	-
Total Improvement of Instruction Services	823,868	2,000	825,868	792,100	33,768
Educational Media/Library Services:					
Salaries of Other Professional Staff	202,295		202,295	164,011	38,284
Other Objects	4,000		4,000	2,819	1,181
Total Educational Media/Library Services	206,295	-	206,295	166,830	39,465
Instructional Staff Training Services:					
Purchased Professional – Education Services	8,000		8,000	740	7,260
Total Instructional Staff Training Services	8,000	-	8,000	740	7,260
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	284,582	2,000	286,582	286,011	571
Salaries of Secretarial and Clerical Assistants	78,413	7,000	85,413	84,844	569
Other Salaries	16,706	(2,800)	13,906	7,787	6,119
Other Purchased Services	12,243		12,243	6,087	6,156
Supplies and Materials	3,764		3,764	22	3,742
Other Objects	10,522		10,522	3,750	6,772
Total Support Services – School Administration	406,230	6,200	412,430	388,501	23,929
Security:					
Salaries	217,404		217,404	213,613	3,791
General Supplies	10,000	8,408	18,408	8,108	10,300
Total Security	227,404	8,408	235,812	221,721	14,091
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	10,000		10,000		10,000
Total Student Transportation Services	10,000	-	10,000	-	10,000
Unallocated Benefits:					
Health Benefits	1,324,173		1,324,173	1,324,173	-
Total Unallocated Benefits	1,324,173	-	1,324,173	1,324,173	-
Total Undistributed Expenditures	3,689,007	16,808	3,705,815	3,564,112	141,703
Total Expenditures - Current Expense	9,554,760	(133,936)	9,420,824	9,007,865	412,959
Capital Outlay:					
Equipment:					
Undistributed Expenditures:					
Non-Instructional Equipment	36,000		36,000		36,000
Total Equipment	36,000	-	36,000	-	36,000
Total Expenditures - School Based	9,590,760	(133,936)	9,456,824	9,007,865	448,959

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: Science High	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Other Financing Sources:					
Transfers In	\$ 9,558,934	\$ (133,936)	\$ 9,424,998	\$ 9,036,906	\$ (388,092)
Total Other Financing Sources	<u>9,558,934</u>	<u>(133,936)</u>	<u>9,424,998</u>	<u>9,036,906</u>	<u>(388,092)</u>
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)		(31,826)	(31,826)	29,041	60,867
Fund Balances, July 1	31,826		31,826	31,826	
Fund Balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 60,867</u>	<u>\$ 60,867</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: South Seventeenth Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Kindergarten	\$ 200,216		\$ 200,216	\$ 166,224	\$ 33,992
Grades 1- 5	1,079,660		1,079,660	1,006,285	73,375
Grades 6-8	1,125,041		1,125,041	1,109,826	15,215
Undistributed Instruction:					
Other Salaries of Instruction	71,696	\$ 500	72,196	71,942	254
General Supplies	57,019		57,019	44,526	12,493
Textbooks	3,400		3,400		3,400
Other Objects	11,266		11,266	7,382	3,884
Total Regular Programs	2,548,298	500	2,548,798	2,406,185	142,613
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	548,099		548,099	449,596	98,503
Other Salaries of Instruction	17,160	10,000	27,160	20,879	6,281
General Supplies	5,500		5,500	3,670	1,830
Total Learning and/or Language Disabilities	570,759	10,000	580,759	474,145	106,614
Behavioral Disabilities:					
Salaries of Teachers	250,805		250,805	245,318	5,487
Other Salaries of Instruction	267,412	(2,000)	265,412	187,875	77,537
Purchased Professional & Educational Services	20,760		20,760		20,760
General Supplies	18,550		18,550	17,988	562
Total Behavioral Disabilities	557,527	(2,000)	555,527	451,181	104,346
Resource Room/Resource Center:					
Salaries of Teachers	318,446	(54,500)	263,946	172,329	91,617
Other Salaries of Instruction	5,850		5,850		5,850
Total Resource Room/Resource Center	324,296	(54,500)	269,796	172,329	97,467
Total Special Education	1,452,582	(46,500)	1,406,082	1,097,655	308,427
School Sponsored Co-curricular Activities:					
Salaries	24,800		24,800	18,800	6,000
Supplies and Materials	3,400		3,400		3,400
Total School Sponsored Co-curricular Activities	28,200	-	28,200	18,800	9,400
School Sponsored Athletics:					
Salaries	17,000	1,000	18,000	4,600	13,400
Supplies and Materials	6,280		6,280	280	6,000
Total School Sponsored Athletics	23,280	1,000	24,280	4,880	19,400
Before/After School Programs:					
Salaries of Teachers	60,884	(42,947)	17,937	17,721	216
Total Before/After School Programs	60,884	(42,947)	17,937	17,721	216
Alternative Education Programs - Instruction:					
Purchased Professional & Technical Services	7,663	(2,000)	5,663		5,663
Total Alternative Education Programs - Instruction	7,663	(2,000)	5,663	-	5,663
Total Instruction	4,120,907	(89,947)	4,030,960	3,545,241	485,719

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

Year ended June 30, 2021

School: South Seventeenth Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Specialists	\$ 38,738		\$ 38,738	\$ 26,661	\$ 12,077
Total Attendance and Social Work Services	38,738	-	38,738	26,661	12,077
Health Services:					
Salaries	106,206	\$ (24,000)	82,206	62,231	19,975
Other Salaries	1,640	2,000	3,640	2,952	688
Supplies and Materials	2,016		2,016		2,016
Total Health Services	109,862	(22,000)	87,862	65,183	22,679
Guidance:					
Salaries of Other Professional Staff	94,442	6,000	100,442	99,769	673
Total Guidance	94,442	6,000	100,442	99,769	673
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	119,406	500	119,906	119,760	146
Salaries of Secretarial and Clerical Assistants	78,326		78,326	64,187	14,139
Salaries of Facilitators, Math & Literacy Coaches	215,267		215,267	215,158	109
Total Improvement of Instruction Services	412,999	500	413,499	399,105	14,394
Instructional Staff Training Services:					
Purchased Professional – Education Services	3,125		3,125	2,000	1,125
Supplies and Materials	2,500		2,500		2,500
Total Instructional Staff Training Services	5,625	-	5,625	2,000	3,625
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	288,861	3,000	291,861	291,768	93
Salaries of Secretarial and Clerical Assistants	78,326		78,326	71,975	6,351
Other Salaries	3,000		3,000		3,000
Other Purchased Services	25,390	(6,000)	19,390	13,817	5,573
Supplies and Materials	4,635		4,635	3,590	1,045
Other Objects	2,600		2,600	490	2,110
Total Support Services – School Administration	402,812	(3,000)	399,812	381,640	18,172
Security:					
Salaries	85,630		85,630	81,891	3,739
Total Security	85,630	-	85,630	81,891	3,739
Student Transportation Services:					
Contracted Services – Transportation (Other than Between Home and School) – Vendors	9,200		9,200		9,200
Total Student Transportation Services	9,200	-	9,200	-	9,200
Unallocated Benefits:					
Health Benefits	862,944		862,944	862,944	-
Total Unallocated Benefits	862,944	-	862,944	862,944	-
Total Undistributed Expenditures	2,022,252	(18,500)	2,003,752	1,919,193	84,559
Total Expenditures - Current Expense	6,143,159	(108,447)	6,034,712	5,464,434	570,278

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: South Seventeenth Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Capital Outlay:					
Equipment:					
Special Education - Instruction:					
Behavioral Disabilities	\$ 14,000		\$ 14,000	\$ 6,999	\$ 7,001
Total Equipment	14,000	-	14,000	6,999	7,001
Total Expenditures - School Based	6,157,159	\$ (108,447)	6,048,712	5,471,433	577,279
Other Financing Sources:					
Transfers In	6,137,916	(108,447)	6,029,469	5,457,965	(571,504)
Total Other Financing Sources	6,137,916	(108,447)	6,029,469	5,457,965	(571,504)
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)		(19,243)	(19,243)	(13,468)	5,775
Fund Balances, July 1	19,243		19,243	19,243	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 5,775	\$ 5,775

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: South Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Kindergarten	\$ 109,827		\$ 109,827	\$ 107,541	\$ 2,286
Grades 1- 5	1,832,277	\$ (500)	1,831,777	1,726,419	105,358
Grades 6-8	798,455	46,000	844,455	844,254	201
Undistributed Instruction:					
Other Salaries of Instruction	35,766	1,000	36,766	35,878	888
Purchased Technical Services	2,400		2,400		2,400
General Supplies	62,599	(1,170)	61,429	9,164	52,265
Textbooks	500		500		500
Other Objects	15,365		15,365	2,400	12,965
Total Regular Programs	2,857,189	45,330	2,902,519	2,725,656	176,863
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	211,585	5,000	216,585	216,363	222
Other Salaries of Instruction	82,102	6,000	88,102	87,330	772
Total Learning and/or Language Disabilities	293,687	11,000	304,687	303,693	994
Resource Room/Resource Center:					
Salaries of Teachers	402,977	5,000	407,977	407,451	526
Other Salaries of Instruction	3,900		3,900		3,900
Total Resource Room/Resource Center	406,877	5,000	411,877	407,451	4,426
Autism:					
Salaries of Teachers	216,454		216,454	196,332	20,122
Other Salaries of Instruction	147,322		147,322	139,408	7,914
General Supplies	7,000		7,000		7,000
Total Autism	370,776	-	370,776	335,740	35,036
Total Special Education	1,071,340	16,000	1,087,340	1,046,884	40,456
Bilingual Education:					
Salaries of Teachers	1,500,017	(110,000)	1,390,017	1,379,935	10,082
Other Salaries of Instruction	68,881		68,881	37,442	31,439
Total Bilingual Education	1,568,898	(110,000)	1,458,898	1,417,377	41,521
School Sponsored Co-curricular Activities:					
Salaries	33,000		33,000	18,300	14,700
Supplies and Materials	2,000		2,000		2,000
Total School Sponsored Co-curricular Activities	35,000	-	35,000	18,300	16,700
School Sponsored Athletics:					
Salaries	21,300		21,300	4,600	16,700
Supplies and Materials	10,000		10,000		10,000
Total School Sponsored Athletics	31,300	-	31,300	4,600	26,700
Before/After School Programs:					
Salaries of Teachers	9,360	(9,360)	-	-	-
Total Before/After School Programs	9,360	(9,360)	-	-	-
Total Instruction	5,573,087	(58,030)	5,515,057	5,212,817	302,240

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: South Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	\$ 85,241		\$ 85,241	\$ 66,232	\$ 19,009
Salaries of Family Liaisons/Comm Parent Inv. Specialists	44,983		44,983	43,800	1,183
Total Attendance and Social Work Services	130,224	-	130,224	110,032	20,192
Health Services:					
Salaries	100,532		100,532	99,972	560
Other Salaries	1,640		1,640		1,640
Supplies and Materials	2,800		2,800		2,800
Total Health Services	104,972	-	104,972	99,972	5,000
Guidance:					
Salaries of Other Professional Staff	104,111	\$ 500	104,611	104,348	263
Supplies and Materials	1,000		1,000		1,000
Total Guidance	105,111	500	105,611	104,348	1,263
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	179,192	1,000	180,192	179,721	471
Salaries of Secretarial and Clerical Assistants	81,524		81,524	53,658	27,866
Salaries of Facilitators, Math & Literacy Coaches	168,299	5,000	173,299	171,352	1,947
Purchased Professional – Education Services	12,000		12,000		12,000
Other Objects	4,800		4,800		4,800
Total Improvement of Instruction Services	445,815	6,000	451,815	404,731	47,084
Educational Media/Library Services:					
Salaries of Other Professional Staff	76,270		76,270		76,270
Supplies and Materials	5,000		5,000		5,000
Total Educational Media/Library Services	81,270	-	81,270	-	81,270
Instructional Staff Training Services:					
Purchased Professional – Education Services	8,700		8,700		8,700
Total Instructional Staff Training Services	8,700	-	8,700	-	8,700
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	325,827	2,000	327,827	327,310	517
Salaries of Secretarial and Clerical Assistants	81,524	38,000	119,524	116,916	2,608
Other Salaries		2,170	2,170	1,634	536
Other Purchased Services	13,947	(2,000)	11,947	11,946	1
Supplies and Materials	4,764		4,764		4,764
Other Objects	3,250		3,250	700	2,550
Total Support Services – School Administration	429,312	40,170	469,482	458,506	10,976
Security:					
Salaries	100,576		100,576	94,159	6,417
General Supplies	250		250		250
Total Security	100,826	-	100,826	94,159	6,667
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	15,000		15,000		15,000
Total Student Transportation Services	15,000	-	15,000	-	15,000

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

	Original Budget	Transfers	Final Budget	Actual	Final to Actual
School: South Street					
Unallocated Benefits:					
Health Benefits	\$ 1,205,146		\$ 1,205,146	\$ 1,205,146	
Total Unallocated Benefits	1,205,146	-	1,205,146	1,205,146	-
Total Undistributed Expenditures	2,626,376	\$ 46,670	2,673,046	2,476,894	\$ 196,152
Total Expenditures - Current Expense	8,199,463	(11,360)	8,188,103	7,689,711	498,392
Total Expenditures - School Based	8,199,463	(11,360)	8,188,103	7,689,711	498,392
Other Financing Sources:					
Transfers In	8,197,858	(11,360)	8,186,498	7,688,389	(498,109)
Total Other Financing Sources	8,197,858	(11,360)	8,186,498	7,688,389	(498,109)
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(1,605)		(1,605)	(1,322)	283
Fund Balances, July 1	1,605		1,605	1,605	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 283	\$ 283

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: Speedway Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Kindergarten	\$ 222,883	\$ (4,300)	\$ 218,583	\$ 215,530	\$ 3,053
Grades 1- 5	1,243,649	(50,000)	1,193,649	1,186,245	7,404
Grades 6-8	1,185,008	(140,000)	1,045,008	1,021,704	23,304
Undistributed Instruction:					
Other Salaries of Instruction	97,575	2,000	99,575	98,919	656
General Supplies	50,562	13,222	63,784	48,426	15,358
Other Objects	16,482	(10,322)	6,160	929	5,231
Total Regular Programs	2,816,159	(189,400)	2,626,759	2,571,753	55,006
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	411,169	95,000	506,169	505,005	1,164
Other Salaries of Instruction	41,372		41,372	28,205	13,167
Total Learning and/or Language Disabilities	452,541	95,000	547,541	533,210	14,331
Resource Room/Resource Center:					
Salaries of Teachers	224,500		224,500	222,525	1,975
Other Salaries of Instruction	17,370	85,000	102,370	85,926	16,444
General Supplies	30,652		30,652	27,958	2,694
Total Resource Room/Resource Center	272,522	85,000	357,522	336,409	21,113
Total Special Education	725,063	180,000	905,063	869,619	35,444
School Sponsored Co-curricular Activities:					
Salaries	19,300	(7,000)	12,300	11,300	1,000
Supplies and Materials	1,200		1,200		1,200
Total School Sponsored Co-curricular Activities	20,500	(7,000)	13,500	11,300	2,200
School Sponsored Athletics:					
Salaries	17,000	(15,000)	2,000		2,000
Supplies and Materials	4,500		4,500		4,500
Total School Sponsored Athletics	21,500	(15,000)	6,500	-	6,500
Before/After School Programs:					
Salaries of Teachers	56,795	2,205	59,000	57,667	1,333
Total Before/After School Programs	56,795	2,205	59,000	57,667	1,333
Alternative Education Programs - Instruction:					
Purchased Professional & Technical Services	14,000		14,000		14,000
Total Alternative Education Programs - Instruction	14,000	-	14,000	-	14,000
Other Supplemental/At-Risk Programs - Instruction:					
Purchased Professional & Technical Services	27,000	-	27,000	22,250	4,750
Total Other Supplemental/At-Risk Programs - Instruction	27,000	-	27,000	22,250	4,750
Total Instruction	3,681,017	(29,195)	3,651,822	3,532,589	119,233

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: Speedway Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Specialists	\$ 30,810	\$ 5,000	\$ 35,810	\$ 30,959	\$ 4,851
Supplies and Materials	1,185		1,185	976	209
Other Objects	2,000	(1,000)	1,000		1,000
Total Attendance and Social Work Services	33,995	4,000	37,995	31,935	6,060
Health Services:					
Salaries	98,737	1,000	99,737	99,297	440
Other Salaries	2,050		2,050		2,050
Supplies and Materials	3,000		3,000	2,827	173
Total Health Services	103,787	1,000	104,787	102,124	2,663
Guidance:					
Salaries of Other Professional Staff	68,347	3,000	71,347	71,154	193
Purchased Professional - Educational Services	2,560		2,560		2,560
Supplies and Materials	1,325		1,325	1,265	60
Other Objects	1,000	(250)	750		750
Total Guidance	73,232	2,750	75,982	72,419	3,563
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	181,287	(80,000)	101,287	87,431	13,856
Salaries of Secretarial and Clerical Assistants	76,269	(20,000)	56,269	46,275	9,994
Salaries of Facilitators, Math & Literacy Coaches	169,351	6,000	175,351	174,228	1,123
Total Improvement of Instruction Services	426,907	(94,000)	332,907	307,934	24,973
Instructional Staff Training Services:					
Purchased Professional - Education Services	6,361		6,361	3,900	2,461
Total Instructional Staff Training Services	6,361	-	6,361	3,900	2,461
Support Services - School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	339,334	55,000	394,334	392,111	2,223
Salaries of Secretarial and Clerical Assistants	76,269	30,000	106,269	102,998	3,271
Other Salaries		3,000	3,000	1,906	1,094
Other Purchased Services	18,172	(3,000)	15,172	13,281	1,891
Supplies and Materials	12,400		12,400	11,766	634
Other Objects	4,700	(1,650)	3,050	700	2,350
Total Support Services - School Administration	450,875	83,350	534,225	522,762	11,463
Security:					
Salaries	175,108	(15,000)	160,108	156,899	3,209
Total Security	175,108	(15,000)	160,108	156,899	3,209
Student Transportation Services:					
Contracted Services -Transportation (Other than Between Home and School) - Vendors	15,000		15,000		15,000
Total Student Transportation Services	15,000	-	15,000	-	15,000

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: Speedway Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Unallocated Benefits:					
Health Benefits	\$ 907,579		\$ 907,579	\$ 907,579	
Total Unallocated Benefits	907,579	-	907,579	907,579	-
Total Undistributed Expenditures	2,192,844	\$ (17,900)	2,174,944	2,105,552	\$ 69,392
Total Expenditures - Current Expense	5,873,861	(47,095)	5,826,766	5,638,141	188,625
Capital Outlay:					
Equipment:					
Regular Programs - Instruction:					
Grades 1-5	14,000		14,000		14,000
Total Equipment	14,000	-	14,000	-	14,000
Total Expenditures - School Based	5,887,861	(47,095)	5,840,766	5,638,141	202,625
Other Financing Sources:					
Transfers In	5,862,192	(47,095)	5,815,097	5,620,450	(194,647)
Total Other Financing Sources	5,862,192	(47,095)	5,815,097	5,620,450	(194,647)
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(25,669)		(25,669)	(17,691)	7,978
Fund Balances, July 1	25,669		25,669	25,669	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 7,978	\$ 7,978

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: Sussex Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Kindergarten	\$ 103,561	\$ 6,500	\$ 110,061	\$ 108,988	\$ 1,073
Grades 1- 5	796,601	50,000	846,601	820,987	25,614
Grades 6-8	730,560		730,560	674,366	56,194
Undistributed Instruction:					
Other Salaries of Instruction	36,968		36,968	36,748	220
General Supplies	46,571		46,571	28,186	18,385
Other Objects	17,899		17,899	110	17,789
Total Regular Programs	1,732,160	56,500	1,788,660	1,669,385	119,275
Instruction - Special Education:					
Resource Room/Resource Center:					
Salaries of Teachers	258,227		258,227	241,663	16,564
Other Salaries of Instruction	5,850		5,850		5,850
General Supplies	1,000		1,000		1,000
Total Resource Room/Resource Center	265,077	-	265,077	241,663	23,414
Total Special Education	265,077	-	265,077	241,663	23,414
Bilingual Education:					
Salaries of Teachers	556,662	(63,750)	492,912	406,727	86,185
Other Salaries of Instruction	43,566		43,566	38,156	5,410
General Supplies	6,000		6,000	5,976	24
Total Bilingual Education	606,228	(63,750)	542,478	450,859	91,619
School Sponsored Co-curricular Activities:					
Salaries	24,300		24,300	7,500	16,800
Supplies and Materials	1,200		1,200		1,200
Total School Sponsored Co-curricular Activities	25,500	-	25,500	7,500	18,000
School Sponsored Athletics:					
Salaries	17,000		17,000		17,000
Supplies and Materials	4,500		4,500		4,500
Total School Sponsored Athletics	21,500	-	21,500	-	21,500
Before/After School Programs:					
Salaries of Teachers	10,680	(9,430)	1,250	1,250	-
Total Before/After School Programs	10,680	(9,430)	1,250	1,250	-
Other Supplemental/At-Risk Programs - Instruction:					
Purchased Professional & Technical Services	50,703	-	50,703	900	49,803
Total Other Supplemental/At-Risk Programs - Instruction	50,703	-	50,703	900	49,803
Total Instruction	2,711,848	(16,680)	2,695,168	2,371,557	323,611
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	105,656	4,000	109,656	109,411	245
Salaries of Family Liaisons/Comm Parent Inv. Specialists	30,810		30,810	21,986	8,824
Supplies and Materials	581		581	56	525
Total Attendance and Social Work Services	137,047	4,000	141,047	131,453	9,594

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: Sussex Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Health Services:					
Salaries	\$ 104,984	\$ 17,000	\$ 121,984	\$ 121,422	\$ 562
Other Salaries	1,640		1,640	1,512	128
Supplies and Materials	1,500		1,500		1,500
Total Health Services	108,124	17,000	125,124	122,934	2,190
Guidance:					
Salaries of Other Professional Staff	106,139		106,139	66,560	39,579
Total Guidance	106,139	-	106,139	66,560	39,579
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	70,298		70,298	66,075	4,223
Salaries of Secretarial and Clerical Assistants	56,412		56,412	52,940	3,472
Salaries of Facilitators, Math & Literacy Coaches	172,462		172,462	127,276	45,186
Other Objects	4,600		4,600		4,600
Total Improvement of Instruction Services	303,772	-	303,772	246,291	57,481
Instructional Staff Training Services:					
Purchased Professional – Education Services	4,600		4,600		4,600
Total Instructional Staff Training Services	4,600	-	4,600	-	4,600
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	270,640	(33,000)	237,640	193,327	44,313
Salaries of Secretarial and Clerical Assistants	56,412	5,000	61,412	60,008	1,404
Other Salaries	520		520	169	351
Other Purchased Services	15,636	1,360	16,996	15,796	1,200
Supplies and Materials	1,000		1,000		1,000
Other Objects	12,136	(1,360)	10,776	700	10,076
Total Support Services – School Administration	356,344	(28,000)	328,344	270,000	58,344
Security:					
Salaries	56,592		56,592	46,052	10,540
General Supplies	81		81	56	25
Total Security	56,673	-	56,673	46,108	10,565
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	10,000		10,000		10,000
Total Student Transportation Services	10,000	-	10,000	-	10,000
Unallocated Benefits:					
Health Benefits	632,330		632,330	632,330	
Total Unallocated Benefits	632,330	-	632,330	632,330	-
Total Undistributed Expenditures	1,715,029	(7,000)	1,708,029	1,515,676	192,353
Total Expenditures - Current Expense	4,426,877	(23,680)	4,403,197	3,887,233	515,964
Total Expenditures - School Based	4,426,877	(23,680)	4,403,197	3,887,233	515,964

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: Sussex Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Other Financing Sources:					
Transfers In	\$ 4,409,931	\$ (23,680)	\$ 4,386,251	\$ 3,891,868	\$ (494,383)
Total Other Financing Sources	4,409,931	(23,680)	4,386,251	3,891,868	(494,383)
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(16,946)		(16,946)	4,635	21,581
Fund Balances, July 1	16,946		16,946	16,946	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 21,581	\$ 21,581

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: Technology High	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Grades 9-12	\$ 3,510,026	\$ (159,323)	\$ 3,350,703	\$ 3,213,929	\$ 136,774
Undistributed Instruction:					
Purchased Technical Services	2,936		2,936	981	1,955
General Supplies	139,305	(41,682)	97,623	74,295	23,328
Textbooks		11,682	11,682	9,119	2,563
Other Objects	44,190		44,190	2,271	41,919
Total Regular Programs	3,696,457	(189,323)	3,507,134	3,300,595	206,539
Instruction - Special Education:					
Auditory Impairments:					
Salaries of Teachers	287,574	27,000	314,574	313,273	1,301
Other Salaries of Instruction	154,564	(8,000)	146,564	134,294	12,270
General Supplies	1,000		1,000		1,000
Total Auditory Impairments	443,138	19,000	462,138	447,567	14,571
Resource Room/Resource Center:					
Salaries of Teachers	86,294	55,958	142,252	142,230	22
Other Salaries of Instruction	5,850		5,850		5,850
General Supplies	1,000		1,000		1,000
Total Resource Room/Resource Center	93,144	55,958	149,102	142,230	6,872
Total Special Education	536,282	74,958	611,240	589,797	21,443
School Sponsored Co-curricular Activities:					
Salaries	89,700	(10,000)	79,700	74,203	5,497
Supplies and Materials	5,000		5,000		5,000
Other Objects	8,839		8,839		8,839
Total School Sponsored Co-curricular Activities	103,539	(10,000)	93,539	74,203	19,336
School Sponsored Athletics:					
Salaries	132,700		132,700	130,450	2,250
Supplies and Materials	22,640		22,640	7,456	15,184
Other Objects	10,000		10,000	10,000	
Total School Sponsored Athletics	165,340	-	165,340	147,906	17,434
Before/After School Programs:					
Salaries of Teachers	24,570	(24,570)			
Total Before/After School Programs	24,570	(24,570)	-	-	-
Total Instruction	4,526,188	(148,935)	4,377,253	4,112,501	264,752
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	104,111	500	104,611	104,348	263
Salaries of Family Liaisons/Comm Parent Inv. Specialists	34,507	500	35,007	34,800	207
Total Attendance and Social Work Services	138,618	1,000	139,618	139,148	470

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: Technology High	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Health Services:					
Salaries	\$ 100,816		\$ 100,816	\$ 98,265	\$ 2,551
Other Salaries	1,640		1,640		1,640
Supplies and Materials	500		500		500
Total Health Services	102,956	-	102,956	98,265	4,691
Guidance:					
Salaries of Other Professional Staff	279,214	\$ 23,000	302,214	301,403	811
Supplies and Materials	500		500		500
Total Guidance	279,714	23,000	302,714	301,403	1,311
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	117,238	500	117,738	117,589	149
Salaries of Other Professional Staff	388,208		388,208	314,801	73,407
Salaries of Secretarial and Clerical Assistants	56,391		56,391	53,332	3,059
Other Salaries	50,326	5,000	55,326	53,278	2,048
Purchased Professional – Education Services	2,500		2,500		2,500
Total Improvement of Instruction Services	614,663	5,500	620,163	539,000	81,163
Educational Media/Library Services:					
Salaries of Other Professional Staff		70,865	70,865	70,010	855
Total Educational Media/Library Services	-	70,865	70,865	70,010	855
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	263,873	1,500	265,373	265,194	179
Salaries of Secretarial and Clerical Assistants	56,391	5,000	61,391	60,640	751
Other Salaries	4,620	500	5,120	4,759	361
Other Purchased Services	37,312	(16,000)	21,312	13,205	8,107
Supplies and Materials	15,000		15,000	9,840	5,160
Other Objects	10,650		10,650		10,650
Total Support Services – School Administration	387,846	(9,000)	378,846	353,638	25,208
Security:					
Salaries	229,147		229,147	190,673	38,474
Total Security	229,147	-	229,147	190,673	38,474
Student Transportation Services:					
Contracted Services – Transportation (Other than Between Home and School) – Vendors	25,681		25,681		25,681
Total Student Transportation Services	25,681	-	25,681	-	25,681
Unallocated Benefits:					
Health Benefits	1,093,559		1,093,559	1,093,559	
Total Unallocated Benefits	1,093,559	-	1,093,559	1,093,559	-
Total Undistributed Expenditures	2,872,184	91,365	2,963,549	2,785,696	177,853
Total Expenditures - Current Expense	7,398,372	(57,570)	7,340,802	6,898,197	442,605
Capital Outlay:					
Equipment:					
Undistributed Expenditures:					
Non-Instructional Equipment		30,000	30,000	10,858	19,142
Total Equipment	-	30,000	30,000	10,858	19,142
Total Expenditures - School Based	7,398,372	(27,570)	7,370,802	6,909,055	461,747

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: Technology High	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Other Financing Sources:					
Transfers In	\$ 7,369,666	\$ (27,570)	\$ 7,342,096	\$ 6,907,607	\$ (434,489)
Total Other Financing Sources	<u>7,369,666</u>	<u>(27,570)</u>	<u>7,342,096</u>	<u>6,907,607</u>	<u>(434,489)</u>
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(28,706)		(28,706)	(1,448)	27,258
Fund Balances, July 1	28,706		28,706	28,706	
Fund Balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 27,258</u>	<u>\$ 27,258</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: Thirteenth Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Kindergarten	\$ 181,785	\$ 15,500	\$ 197,285	\$ 183,376	\$ 13,909
Grades 1- 5	1,413,768	(50,000)	1,363,768	1,331,181	32,587
Grades 6-8	748,102	(10,000)	738,102	717,067	21,035
Undistributed Instruction:					
Other Salaries of Instruction	69,868	2,000	71,868	71,400	468
General Supplies	49,264		49,264	47,543	1,721
Textbooks	1,500		1,500		1,500
Other Objects	14,850		14,850	9,257	5,593
Total Regular Programs	2,479,137	(42,500)	2,436,637	2,359,824	76,813
Instruction - Special Education:					
Multiple Disabilities:					
Salaries of Teachers	243,313		243,313	229,510	13,803
Other Salaries of Instruction	39,422	6,000	45,422	26,857	18,565
General Supplies	4,000		4,000	2,945	1,055
Total Multiple Disabilities	286,735	6,000	292,735	259,312	33,423
Resource Room/Resource Center:					
Salaries of Teachers	283,349	8,000	291,349	291,111	238
Other Salaries of Instruction	9,750		9,750		9,750
General Supplies	1,000		1,000	998	2
Total Resource Room/Resource Center	294,099	8,000	302,099	292,109	9,990
Autism:					
Salaries of Teachers	596,372		596,372	580,904	15,468
Other Salaries of Instruction	87,890	(13,500)	74,390	66,883	7,507
General Supplies	10,199		10,199	10,112	87
Total Autism	694,461	(13,500)	680,961	657,899	23,062
Total Special Education	1,275,295	500	1,275,795	1,209,320	66,475
School Sponsored Co-curricular Activities:					
Salaries	26,800	10,000	36,800	28,163	8,637
Supplies and Materials	4,050		4,050		4,050
Total School Sponsored Co-curricular Activities	30,850	10,000	40,850	28,163	12,687
School Sponsored Athletics:					
Salaries	17,000		17,000	7,000	10,000
Supplies and Materials	6,000	(5,000)	1,000		1,000
Total School Sponsored Athletics	23,000	(5,000)	18,000	7,000	11,000
Before/After School Programs:					
Salaries of Teachers	43,462	(43,462)			
Other Salaries for Instruction	7,920	(7,920)			
Total Before/After School Programs	51,382	(51,382)	-	-	-
Total Instruction	3,859,664	(88,382)	3,771,282	3,604,307	166,975

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: Thirteenth Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	\$ 103,138		\$ 103,138	\$ 101,926	\$ 1,212
Salaries of Family Liaisons/Comm Parent Inv. Specialists	37,845	\$ 5,000	42,845	41,933	912
Supplies and Materials	1,475		1,475	1,037	438
Other Objects	4,000		4,000		4,000
Total Attendance and Social Work Services	146,458	5,000	151,458	144,896	6,562
Health Services:					
Salaries	98,737	2,000	100,737	100,204	533
Other Salaries	1,640		1,640		1,640
Supplies and Materials	1,389		1,389	781	608
Total Health Services	101,766	2,000	103,766	100,985	2,781
Guidance:					
Salaries of Other Professional Staff	76,270		76,270	56,373	19,897
Total Guidance	76,270	-	76,270	56,373	19,897
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	119,572	1,000	120,572	120,077	495
Salaries of Secretarial and Clerical Assistants	77,843		77,843	54,510	23,333
Salaries of Facilitators, Math & Literacy Coaches	162,665	2,000	164,665	164,165	500
Other Objects	3,600		3,600	678	2,922
Total Improvement of Instruction Services	363,680	3,000	366,680	339,430	27,250
Educational Media/Library Services:					
Salaries of Other Professional Staff	102,031		102,031	101,349	682
Total Educational Media/Library Services	102,031	-	102,031	101,349	682
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	277,619	2,000	279,619	279,036	583
Salaries of Secretarial and Clerical Assistants	77,843	24,000	101,843	99,183	2,660
Other Purchased Services	13,101	1	13,102	13,100	2
Supplies and Materials	4,000	(1)	3,999	3,998	1
Other Objects	4,069		4,069	896	3,173
Total Support Services – School Administration	376,632	26,000	402,632	396,213	6,419
Security:					
Salaries	102,636		102,636	98,982	3,654
Total Security	102,636	-	102,636	98,982	3,654
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	12,000		12,000		12,000
Total Student Transportation Services	12,000	-	12,000	-	12,000
Unallocated Benefits:					
Health Benefits	1,026,606		1,026,606	1,026,606	
Total Unallocated Benefits	1,026,606	-	1,026,606	1,026,606	-
Total Undistributed Expenditures	2,308,079	36,000	2,344,079	2,264,834	79,245
Total Expenditures - Current Expense	6,167,743	(52,382)	6,115,361	5,869,141	246,220
Total Expenditures - School Based	6,167,743	(52,382)	6,115,361	5,869,141	246,220

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: Thirteenth Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Other Financing Sources:					
Transfers In	\$ 6,165,504	\$ (52,382)	\$ 6,113,122	\$ 5,873,360	\$ (239,762)
Total Other Financing Sources	6,165,504	(52,382)	6,113,122	5,873,360	(239,762)
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(2,239)		(2,239)	4,219	6,458
Fund Balances, July 1	2,239		2,239	2,239	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 6,458	\$ 6,458

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: University High	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Grades 6-8	\$ 59,835	\$ 4,000	\$ 63,835	\$ 63,361	\$ 474
Grades 9-12	2,979,431	(135,500)	2,843,931	2,786,732	57,199
Undistributed Instruction:					
General Supplies	102,238	15,640	117,878	100,969	16,909
Textbooks	20,325		20,325	9,979	10,346
Total Regular Programs	3,161,829	(115,860)	3,045,969	2,961,041	84,928
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	62,760	8,000	70,760	69,937	823
Other Salaries of Instruction	1,950		1,950	629	1,321
Total Learning and/or Language Disabilities	64,710	8,000	72,710	70,566	2,144
Resource Room/Resource Center:					
Salaries of Teachers	216,854	6,000	222,854	222,792	62
Other Salaries of Instruction	5,850		5,850		5,850
Total Resource Room/Resource Center	222,704	6,000	228,704	222,792	5,912
Total Special Education	287,414	14,000	301,414	293,358	8,056
School Sponsored Co-curricular Activities:					
Salaries	95,000	(87,500)	7,500	3,000	4,500
Supplies and Materials	12,000		12,000		12,000
Total School Sponsored Co-curricular Activities	107,000	(87,500)	19,500	3,000	16,500
School Sponsored Athletics:					
Salaries	172,200	(2,500)	169,700	169,200	500
Supplies and Materials	44,033		44,033	19,116	24,917
Other Objects	15,000		15,000	15,000	
Total School Sponsored Athletics	231,233	(2,500)	228,733	203,316	25,417
Before/After School Programs:					
Salaries of Teachers	34,398	4,602	39,000	38,200	800
Total Before/After School Programs	34,398	4,602	39,000	38,200	800
Other Supplemental/At-Risk Programs - Instruction:					
Purchased Professional & Technical Services	6,000	-	6,000	350	5,650
Total Other Supplemental/At-Risk Programs - Instruction	6,000	-	6,000	350	5,650
Total Instruction	3,827,874	(187,258)	3,640,616	3,499,265	141,351
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	103,485		103,485	101,764	1,721
Salaries of Family Liaisons/Comm Parent Inv. Specialists	44,058		44,058	24,642	19,416
Other Objects	5,830		5,830	3,770	2,060
Total Attendance and Social Work Services	153,373	-	153,373	130,176	23,197

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: University High	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Health Services:					
Salaries	\$ 103,187		\$ 103,187	\$ 102,199	\$ 988
Other Salaries	1,640		1,640	1,452	188
Supplies and Materials	1,123		1,123	902	221
Total Health Services	105,950	-	105,950	104,553	1,397
Guidance:					
Salaries of Other Professional Staff	288,579	\$ 4,000	292,579	291,913	666
Supplies and Materials	1,089		1,089	339	750
Other Objects	16,280	(8,140)	8,140		8,140
Total Guidance	305,948	(4,140)	301,808	292,252	9,556
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	130,174	19,000	149,174	149,147	27
Salaries of Other Professional Staff	478,071	500	478,571	478,561	10
Salaries of Secretarial and Clerical Assistants	55,492		55,492	52,504	2,988
Other Salaries	56,074	2,000	58,074	57,486	588
Other Objects	3,600		3,600		3,600
Total Improvement of Instruction Services	723,411	21,500	744,911	737,698	7,213
Instructional Staff Training Services:					
Purchased Professional – Education Services	16,000		16,000	4,750	11,250
Total Instructional Staff Training Services	16,000	-	16,000	4,750	11,250
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	282,515	20,000	302,515	302,486	29
Salaries of Secretarial and Clerical Assistants	55,492	5,000	60,492	59,171	1,321
Other Salaries	6,930		6,930	4,828	2,102
Other Purchased Services	32,778	(5,000)	27,778	22,352	5,426
Supplies and Materials	12,298		12,298	11,715	583
Other Objects	13,007		13,007	9,564	3,443
Total Support Services – School Administration	403,020	20,000	423,020	410,116	12,904
Security:					
Salaries	140,304		140,304	110,009	30,295
General Supplies	9,450	(8,500)	950	460	490
Total Security	149,754	(8,500)	141,254	110,469	30,785
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	12,964		12,964		12,964
Total Student Transportation Services	12,964	-	12,964	-	12,964
Unallocated Benefits:					
Health Benefits	892,701		892,701	892,701	
Total Unallocated Benefits	892,701	-	892,701	892,701	-
Total Undistributed Expenditures	2,763,121	28,860	2,791,981	2,682,715	109,266
Total Expenditures - Current Expense	6,590,995	(158,398)	6,432,597	6,181,980	250,617

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: University High	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Capital Outlay:					
Equipment:					
Undistributed Expenditures:					
Non-Instructional Equipment	\$ 10,000		\$ 10,000		\$ 10,000
Total Equipment	10,000	-	10,000	-	10,000
Total Expenditures - School Based	6,600,995	\$ (158,398)	6,442,597	\$ 6,181,980	260,617
Other Financing Sources:					
Transfers In	6,585,842	(158,398)	6,427,444	6,202,480	(224,964)
Total Other Financing Sources	6,585,842	(158,398)	6,427,444	6,202,480	(224,964)
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(15,153)		(15,153)	20,500	35,653
Fund Balances, July 1	15,153		15,153	15,153	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 35,653	\$ 35,653

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: Weequahic High

Expense

Current:

Instruction - Regular Programs:

Salaries of Teachers:

Grades 9-12

	\$ 2,437,975	\$ 101,000	\$ 2,538,975	\$ 2,537,690	\$ 1,285
--	--------------	------------	--------------	--------------	----------

Undistributed Instruction:

Purchased Professional & Educational Services

		2,880	2,880		2,880
--	--	-------	-------	--	-------

General Supplies

	87,264		87,264	36,564	50,700
--	--------	--	--------	--------	--------

Textbooks

	15,000		15,000		15,000
--	--------	--	--------	--	--------

Other Objects

	10,207		10,207	5,813	4,394
--	--------	--	--------	-------	-------

Total Regular Programs

	2,550,446	103,880	2,654,326	2,580,067	74,259
--	-----------	---------	-----------	-----------	--------

Instruction - Special Education:

Cognitive - Mild:

Salaries of Teachers

	435,733	(50,000)	385,733	373,697	12,036
--	---------	----------	---------	---------	--------

Other Salaries of Instruction

	9,750		9,750		9,750
--	-------	--	-------	--	-------

General Supplies

	400		400		400
--	-----	--	-----	--	-----

Total Cognitive - Mild

	445,883	(50,000)	395,883	373,697	22,186
--	---------	----------	---------	---------	--------

Learning and/or Language Disabilities:

Salaries of Teachers

	109,418	(25,000)	84,418	59,606	24,812
--	---------	----------	--------	--------	--------

Other Salaries of Instruction

	1,950		1,950		1,950
--	-------	--	-------	--	-------

General Supplies

	400		400		400
--	-----	--	-----	--	-----

Total Learning and/or Language Disabilities

	111,768	(25,000)	86,768	59,606	27,162
--	---------	----------	--------	--------	--------

Resource Room/Resource Center:

Salaries of Teachers

	303,433		303,433	298,455	4,978
--	---------	--	---------	---------	-------

Other Salaries of Instruction

	5,850		5,850		5,850
--	-------	--	-------	--	-------

Total Resource Room/Resource Center

	309,283	-	309,283	298,455	10,828
--	---------	---	---------	---------	--------

Total Special Education

	866,934	(75,000)	791,934	731,758	60,176
--	---------	----------	---------	---------	--------

School Sponsored Co-curricular Activities:

Salaries

	55,900	(35,000)	20,900	7,000	13,900
--	--------	----------	--------	-------	--------

Total School Sponsored Co-curricular Activities

	55,900	(35,000)	20,900	7,000	13,900
--	--------	----------	--------	-------	--------

School Sponsored Athletics:

Salaries

	160,000	30,000	190,000	189,500	500
--	---------	--------	---------	---------	-----

Supplies and Materials

	33,117		33,117	30,505	2,612
--	--------	--	--------	--------	-------

Other Objects

	23,000		23,000	19,000	4,000
--	--------	--	--------	--------	-------

Total School Sponsored Athletics

	216,117	30,000	246,117	239,005	7,112
--	---------	--------	---------	---------	-------

Before/After School Programs:

Salaries of Teachers

	40,700	(39,700)	1,000	684	316
--	--------	----------	-------	-----	-----

Total Before/After School Programs

	40,700	(39,700)	1,000	684	316
--	--------	----------	-------	-----	-----

Other Supplemental/At-Risk Programs - Instruction:

Purchased Professional & Technical Services

	5,760	(2,880)	2,880	-	2,880
--	-------	---------	-------	---	-------

Total Other Supplemental/At-Risk Programs - Instruction

	5,760	(2,880)	2,880	-	2,880
--	-------	---------	-------	---	-------

Total Instruction

	3,735,857	(18,700)	3,717,157	3,558,514	158,643
--	-----------	----------	-----------	-----------	---------

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: Weequahic High	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	\$ 106,139		\$ 106,139	\$ 104,329	\$ 1,810
Salaries of Family Liaisons/Comm Parent Inv. Specialists	33,150		33,150	29,877	3,273
Supplies and Materials	2,000		2,000		2,000
Total Attendance and Social Work Services	141,289	-	141,289	134,206	7,083
Health Services:					
Salaries	100,816		100,816	98,265	2,551
Other Salaries	1,640		1,640		1,640
Supplies and Materials	1,017		1,017	255	762
Total Health Services	103,473	-	103,473	98,520	4,953
Guidance:					
Salaries of Other Professional Staff	200,452	\$ 2,000	202,452	202,106	346
Other Salaries	8,960	5,000	13,960	12,106	1,854
Total Guidance	209,412	7,000	216,412	214,212	2,200
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	57,618	500	58,118	57,792	326
Salaries of Other Professional Staff	372,160		372,160	371,530	630
Salaries of Secretarial and Clerical Assistants	76,111	(7,000)	69,111	51,056	18,055
Other Salaries	102,733	500	103,233	102,867	366
Other Objects	3,600		3,600		3,600
Total Improvement of Instruction Services	612,222	(6,000)	606,222	583,245	22,977
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	221,371	1,000	222,371	221,995	376
Salaries of Secretarial and Clerical Assistants	76,111	26,000	102,111	100,496	1,615
Other Salaries	4,690		4,690		4,690
Other Purchased Services	31,949	(4,000)	27,949	16,841	11,108
Supplies and Materials	15,000		15,000		15,000
Other Objects	15,356		15,356	2,873	12,483
Total Support Services – School Administration	364,477	23,000	387,477	342,205	45,272
Security:					
Salaries	255,669	(50,000)	205,669	188,604	17,065
Total Security	255,669	(50,000)	205,669	188,604	17,065
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	15,000		15,000		15,000
Total Student Transportation Services	15,000	-	15,000	-	15,000
Unallocated Benefits:					
Health Benefits	877,823		877,823	877,823	
Total Unallocated Benefits	877,823	-	877,823	877,823	-
Total Undistributed Expenditures	2,579,365	(26,000)	2,553,365	2,438,815	114,550
Total Expenditures - Current Expense	6,315,222	(44,700)	6,270,522	5,997,329	273,193

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: Weequahic High

Capital Outlay:

Equipment:

Regular Programs - Instruction:

Grades 9-12

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
	\$ 15,000		\$ 15,000		\$ 15,000
	15,000	-	15,000	-	15,000
	6,330,222	\$ (44,700)	6,285,522	\$ 5,997,329	288,193
	6,308,999	(44,700)	6,264,299	6,016,287	(248,012)
	6,308,999	(44,700)	6,264,299	6,016,287	(248,012)
	(21,223)		(21,223)	18,958	40,181
	21,223		21,223	21,223	
	\$ -	\$ -	\$ -	\$ 40,181	\$ 40,181

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: West Side High	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Grades 9-12	\$ 2,758,811	\$ 96,000	\$ 2,854,811	\$ 2,854,226	\$ 585
Undistributed Instruction:					
Purchased Technical Services		45,644	45,644		45,644
General Supplies	174,393	(137,902)	36,491	30,372	6,119
Textbooks	14,000		14,000		14,000
Total Regular Programs	2,947,204	3,742	2,950,946	2,884,598	66,348
Instruction - Special Education:					
Behavioral Disabilities:					
General Supplies	10,000	(10,000)			
Total Behavioral Disabilities	10,000	(10,000)	-	-	-
Resource Room/Resource Center:					
Salaries of Teachers	540,793	54,000	594,793	593,217	1,576
Other Salaries of Instruction	15,600		15,600		15,600
General Supplies	10,000	(10,000)			
Total Resource Room/Resource Center	566,393	44,000	610,393	593,217	17,176
Total Special Education	576,393	34,000	610,393	593,217	17,176
School Sponsored Co-curricular Activities:					
Salaries	67,200	(44,000)	23,200	23,200	
Total School Sponsored Co-curricular Activities	67,200	(44,000)	23,200	23,200	-
School Sponsored Athletics:					
Salaries	168,100	46,000	214,100	213,900	200
Supplies and Materials	53,907		53,907	18,866	35,041
Other Objects	13,000		13,000	13,000	
Total School Sponsored Athletics	235,007	46,000	281,007	245,766	35,241
Before/After School Programs:					
Salaries of Teachers	27,306	(11,108)	16,198	15,942	256
Total Before/After School Programs	27,306	(11,108)	16,198	15,942	256
Total Instruction	3,853,110	28,634	3,881,744	3,762,723	119,021
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	209,328		209,328	207,226	2,102
Salaries of Family Liaisons/Comm Parent Inv. Specialists	33,583	500	34,083	33,899	184
Total Attendance and Social Work Services	242,911	500	243,411	241,125	2,286
Health Services:					
Salaries	98,737	(2,500)	96,237	91,734	4,503
Other Salaries	1,640	5,000	6,640	5,928	712
Supplies and Materials	4,073		4,073	3,816	257
Total Health Services	104,450	2,500	106,950	101,478	5,472
Guidance:					
Salaries of Other Professional Staff	370,120	-	370,120	348,847	21,273
Total Guidance	370,120	-	370,120	348,847	21,273

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: West Side High	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	\$ 59,786	\$ 55,201	\$ 114,987	\$ 97,143	\$ 17,844
Salaries of Other Professional Staff	674,536	(110,402)	564,134	544,674	19,460
Salaries of Secretarial and Clerical Assistants	202,211		202,211	193,224	8,987
Other Salaries	99,661		99,661	98,027	1,634
Purchased Professional – Education Services	53,000	35,123	88,123	50,142	37,981
Other Objects	4,461		4,461	861	3,600
Total Improvement of Instruction Services	1,093,655	(20,078)	1,073,577	984,071	89,506
Instructional Staff Training Services:					
Purchased Professional – Education Services	15,800		15,800	13,875	1,925
Total Instructional Staff Training Services	15,800	-	15,800	13,875	1,925
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	210,580	38,401	248,981	248,937	44
Salaries of Secretarial and Clerical Assistants	202,211	15,000	217,211	216,557	654
Other Purchased Services	45,773	(18,000)	27,773	25,648	2,125
Other Objects	3,000		3,000	1,200	1,800
Total Support Services – School Administration	461,564	35,401	496,965	492,342	4,623
Security:					
Salaries	336,339	35,000	371,339	368,093	3,246
Total Security	336,339	35,000	371,339	368,093	3,246
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	29,000	(27,644)	1,356		1,356
Total Student Transportation Services	29,000	(27,644)	1,356	-	1,356
Unallocated Benefits:					
Health Benefits	1,249,781		1,249,781	1,249,781	
Total Unallocated Benefits	1,249,781	-	1,249,781	1,249,781	-
Total Undistributed Expenditures	3,903,620	25,679	3,929,299	3,799,612	129,687
Total Expenditures - Current Expense	7,756,730	54,313	7,811,043	7,562,335	248,708
Capital Outlay:					
Equipment:					
Undistributed Expenditures:					
Non-Instructional Equipment	4,000		4,000		4,000
Total Equipment	4,000	-	4,000	-	4,000
Total Expenditures - School Based	7,760,730	54,313	7,815,043	7,562,335	252,708
Other Financing Sources:					
Transfers In	7,747,401	54,313	7,801,714	7,625,564	(176,150)
Total Other Financing Sources	7,747,401	54,313	7,801,714	7,625,564	(176,150)
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(13,329)		(13,329)	63,229	76,558
Fund Balances, July 1	13,329		13,329	13,329	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 76,558	\$ 76,558

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: Wilson Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Kindergarten	\$ 636,590		\$ 636,590	\$ 588,727	\$ 47,863
Grades 1- 5	1,926,413		1,926,413	1,840,812	85,601
Grades 6-8	1,473,920		1,473,920	1,293,064	180,856
Undistributed Instruction:					
Other Salaries of Instruction	220,671		220,671	212,938	7,733
Other Purchased Services	5,000	\$ (5,000)			
General Supplies	90,185		90,185	63,232	26,953
Textbooks	2,000		2,000		2,000
Other Objects	19,275		19,275	265	19,010
Total Regular Programs	4,374,054	(5,000)	4,369,054	3,999,038	370,016
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Other Salaries of Instruction	3,900	100	4,000	3,920	80
Total Learning and/or Language Disabilities	3,900	100	4,000	3,920	80
Resource Room/Resource Center:					
Salaries of Teachers	820,790		820,790	733,432	87,358
Other Salaries of Instruction	17,200		17,200	8,120	9,080
General Supplies	3,250		3,250	1,769	1,481
Total Resource Room/Resource Center	841,240	-	841,240	743,321	97,919
Total Special Education	845,140	100	845,240	747,241	97,999
Bilingual Education:					
Salaries of Teachers	1,256,265	(100,600)	1,155,665	865,540	290,125
Other Salaries of Instruction	101,112	500	101,612	80,611	21,001
General Supplies	5,000		5,000	4,545	455
Total Bilingual Education	1,362,377	(100,100)	1,262,277	950,696	311,581
School Sponsored Co-curricular Activities:					
Salaries	33,800		33,800	23,300	10,500
Supplies and Materials	25,000		25,000		25,000
Other Objects	2,500		2,500		2,500
Total School Sponsored Co-curricular Activities	61,300	-	61,300	23,300	38,000
School Sponsored Athletics:					
Salaries	25,600		25,600	12,400	13,200
Supplies and Materials	20,000		20,000		20,000
Total School Sponsored Athletics	45,600	-	45,600	12,400	33,200
Before/After School Programs:					
Salaries of Teachers	92,240	(92,240)			
Other Salaries for Instruction	8,000	(8,000)			
Total Before/After School Programs	100,240	(100,240)	-	-	-
Total Instruction	6,788,711	(205,240)	6,583,471	5,732,675	850,796

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

School: Wilson Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	\$ 82,489	\$ 4,000	\$ 86,489	\$ 86,387	\$ 102
Salaries of Family Liaisons/Comm Parent Inv. Specialists	38,009		38,009	29,454	8,555
Supplies and Materials	1,000		1,000		1,000
Total Attendance and Social Work Services	121,498	4,000	125,498	115,841	9,657
Health Services:					
Salaries	182,378	15,000	197,378	195,911	1,467
Other Salaries	3,280		3,280	1,824	1,456
Supplies and Materials	2,517		2,517	1,101	1,416
Total Health Services	188,175	15,000	203,175	198,836	4,339
Guidance:					
Salaries of Other Professional Staff	56,485	26,000	82,485	81,825	660
Supplies and Materials	2,000		2,000	1,905	95
Total Guidance	58,485	26,000	84,485	83,730	755
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	219,244		219,244	162,496	56,748
Salaries of Secretarial and Clerical Assistants	101,812		101,812	73,360	28,452
Salaries of Facilitators, Math & Literacy Coaches	159,395	8,000	167,395	167,332	63
Purchased Professional – Education Services	7,000		7,000		7,000
Supplies and Materials	46,306		46,306	29,071	17,235
Other Objects	6,000		6,000		6,000
Total Improvement of Instruction Services	539,757	8,000	547,757	432,259	115,498
Educational Media/Library Services:					
Salaries of Other Professional Staff	110,247		110,247	108,349	1,898
Supplies and Materials	4,000		4,000		4,000
Total Educational Media/Library Services	114,247	-	114,247	108,349	5,898
Instructional Staff Training Services:					
Purchased Professional – Education Services	9,000		9,000		9,000
Supplies and Materials	3,800		3,800		3,800
Total Instructional Staff Training Services	12,800	-	12,800	-	12,800
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	390,157	30,000	420,157	419,912	245
Salaries of Secretarial and Clerical Assistants	101,812	17,000	118,812	118,045	767
Other Purchased Services	37,805	(5,770)	32,035	22,360	9,675
Supplies and Materials	49,000		49,000	22,306	26,694
Other Objects	10,800		10,800	5,246	5,554
Total Support Services – School Administration	589,574	41,230	630,804	587,869	42,935
Security:					
Salaries	149,824		149,824	96,105	53,719
General Supplies	3,000		3,000	2,548	452
Total Security	152,824	-	152,824	98,653	54,171

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2021

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	\$ 22,000		\$ 22,000		\$ 22,000
Total Student Transportation Services	22,000	-	22,000	-	22,000
Unallocated Benefits:					
Health Benefits	1,502,713		1,502,713	\$ 1,502,713	
Total Unallocated Benefits	1,502,713	-	1,502,713	1,502,713	-
Total Undistributed Expenditures	3,302,073	\$ 94,230	3,396,303	3,128,250	268,053
Total Expenditures - Current Expense	10,090,784	(111,010)	9,979,774	8,860,925	1,118,849
Capital Outlay:					
Equipment:					
Undistributed Expenditures:					
Non-Instructional Equipment	47,714		47,714	34,568	13,146
Total Equipment	47,714	-	47,714	34,568	13,146
Total Expenditures - School Based	10,138,498	(111,010)	10,027,488	8,895,493	1,131,995
Other Financing Sources:					
Transfers In	10,091,743	(111,010)	9,980,733	8,867,642	(1,113,091)
Total Other Financing Sources	10,091,743	(111,010)	9,980,733	8,867,642	(1,113,091)
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(46,755)		(46,755)	(27,851)	18,904
Fund Balances, July 1	46,755		46,755	46,755	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 18,904	\$ 18,904

Supplementary Information

Special Revenue Fund

Newark Board of Education
 Special Revenue Fund
 Combining Schedule of Program Revenues and Expenditures - Budgetary Basis
 Year Ended June 30, 2021

	Title I Part A	Title I Part A Reallocation	Title I SIA Part A	Title II Part A	Title III	Title III Immigrant	Title IV	IDEA Part B	IDEA Preschool	Headstart Regular	COVID-19 PL 116-260
REVENUES											
Local sources											
State sources											
Federal sources	\$ 22,613,419	\$ 892,701	\$ 3,297,065	\$ 2,184,898	\$ 914,463	\$ 35,158	\$ 1,559,556	\$ 10,387,268	\$ 120,572	\$ 7,927,732	\$ 829,840
Total revenues	\$ 22,613,419	\$ 892,701	\$ 3,297,065	\$ 2,184,898	\$ 914,463	\$ 35,158	\$ 1,559,556	\$ 10,387,268	\$ 120,572	\$ 7,927,732	\$ 829,840
EXPENDITURES											
Instruction:											
Salaries of teachers								\$ 981,916	\$ 61,003	\$ 1,841	
Other salaries for instruction	\$ 3,104,844		\$ 107,351		\$ 196,745	\$ 32,955	\$ 76,385	\$ 519,291		\$ 2,464,891	\$ 11,413
Purchased prof. and technical services											
Purchased prof. and educational services	901,545		163,500				388,919				
Purchased technical services											
Other purchased services							137,937				
General supplies	1,735,466	\$ 892,701	2,756,277		320,295		184,340	78,177		110,500	331,037
Textbooks											
Other objects			1,998							4,285	
Total instruction	5,741,855	892,701	3,029,126		517,040	32,955	787,581	1,579,384	61,003	2,581,517	342,450
Support services:											
Salaries of supervisors of instruction	122,282									71,318	
Salaries of program directors	119,583										
Salaries of other professional staff	84,521			\$ 169,064				997,384		222,392	
Salaries of secretarial and clerical asst.	40,313										
Other salaries	153,960			134,515				1,844,240		1,204,943	
Salaries of drop-out prevention officer/coordinators							56,372				
Salaries of family - parent liason											
Salaries of Community/School/ Social Services Coordinators											
Salaries of master teachers	413,472				251,416			164,653		747,319	
Personal services - employee benefits	446,455		5,555	96,801	140,021	2,203	28,895	2,197,141	41,289	1,974,487	
Purchased professional and technical services											
Purchased professional-educational services	2,054,924		198,726	702,014	2,632		462,395	3,589,624	18,280	165,271	
Other purchased professional - education services											
Purchased educational services - contracted Pre-K											
Purchased educational services - Head Start											
Other purchased professional services										11,547	
Rentals											
Contr. Services - transportation											
Cleaning, repair and maintenance services										303,248	
Communications/Telephone											
Travel										200	
Miscellaneous purchases											
Supplies and materials	88,954		60,202	31,352	3,354		224,313			208,369	265,039
Energy										50,660	
Noninstructional equipment											
Scholarships awarded											
Student Activities											
Other objects	168,844		3,456	603						67,155	989
Total support services	3,693,308		267,939	1,134,349	397,423	2,203	771,975	8,793,042	59,569	5,185,427	487,390
Facilities acquisition and construction services:											
Construction services								14,842		160,788	
Instructional equipment											
Noninstructional equipment											
Total facilities acquisition and construction services								14,842		160,788	
Contribution to Charter Schools											
Contribution to school based budgets	13,178,256			1,050,549							
Total expenditures	\$ 22,613,419	\$ 892,701	\$ 3,297,065	\$ 2,184,898	\$ 914,463	\$ 35,158	\$ 1,559,556	\$ 10,387,268	\$ 120,572	\$ 7,927,732	\$ 829,840
(Deficiency) of revenues (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 (retroactively adjusted - see Note 24)											
Fund balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Newark Board of Education
 Special Revenue Fund
 Combining Schedule of Program Revenues and Expenditures - Budgetary Basis
 Year Ended June 30, 2021

	Child and Adult Care Food Program	Carl Perkins Occupational	Supportive School Newark	Project Prevent Newark	21st Century Community Learning Center	Cohort 4R School Improvement Grant	The Center for Disease Control HIV Prevention	COVID-19 ESSER I CARES Emergency Relief Grant	COVID-19 Coronavirus Relief Fund Bridging Digital Divide	Local Education Agency Reopening
REVENUES										
Local sources										
State sources										
Federal sources										
Total revenues	\$ 70,593	\$ 377,495	\$ 317,291	\$ 790,838	\$ 283,295	\$ 5,095,373	\$ 397,615	\$ 20,527,454	\$ 63,083	\$ 4,679,544
EXPENDITURES										
Instruction:										
Salaries of teachers										
Other salaries for instruction	\$ 194		\$ 11,179	\$ 29,108	\$ 98,017	\$ 105,173	\$ 7,452	\$ 845,806		
Purchased prof. and technical services		\$ 82,847			47,099					
Purchased prof. and educational services						584,500		9,963		
Purchased technical services								601,237		
Other purchased services		17,749				10,006		2,618,574		
General supplies		133,030	44,386	12,879		371,767	217	11,252,307	\$ 63,083	
Textbooks										
Other objects						11,814	475	3,009		
Total instruction	194	233,626	55,565	41,987	145,116	1,083,260	8,144	15,330,896		63,083
Support services:										
Salaries of supervisors of instruction										
Salaries of program directors										
Salaries of other professional staff						2,068,092		16,835		
Salaries of secretarial and clerical asst.					40,464					
Other salaries	70,399	47,086	63,699		35,768	105,970	193,130	289,208		
Salaries of drop-out prevention offices/coordnators										
Salaries of family - parent liaison						85,855				
Salaries of Community/School/ Social Services Coordinators										
Salaries of master teachers						228,300				
Personal services - employee benefits		3,598	1,889	2,719	43,947	1,316,728	14,740			
Purchased professional and technical services		40,000			18,000			63,061		\$ 60,000
Purchased professional-educational services			186,932	726,000		206,371	162,154	409,571		
Other purchased professional - education services										
Purchased educational services - contracted Pre-K										
Purchased educational services - Head Start										
Other purchased professional services		14,561						16,331		
Rentals										
Contr. Services - transportation										
Cleaning, repair and maintenance services										7,255
Communications/Telephone										
Travel			409							
Miscellaneous purchases										
Supplies and materials			2,177	3,612		797	2,612	2,435,826		4,420,400
Energy										
Noninstructional equipment										
Scholarships awarded										
Student Activities										
Other objects								97,982		
Total support services	70,399	125,750	261,726	748,851	138,179	4,012,113	389,471	3,311,979		4,487,655
Facilities acquisition and construction services:										
Construction services								75,360		
Instructional equipment		18,119						1,809,219		191,889
Noninstructional equipment								1,884,579		191,889
Total facilities acquisition and construction services		18,119								
Contribution to Charter Schools										
Contribution to school based budgets										
Total expenditures	\$ 70,593	\$ 377,495	\$ 317,291	\$ 790,838	\$ 283,295	\$ 5,095,373	\$ 397,615	\$ 20,527,454	\$ 63,083	\$ 4,679,544
(Deficiency) of revenues (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 (retroactively adjusted - see Note 24)										
Fund balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Newark Board of Education
Special Revenue Fund
Combining Schedule of Program Revenues and Expenditures - Budgetary Basis
Year Ended June 30, 2021

	Chapter 193								
	Preschool Education Aid	Wrap Around Services Enhancement Grant	NJDOE Teach STEM Classes Non-Public	Non Public Textbooks	Non Public Nursing 2020/21	Non Public Security 2020/21	Non Public Supplemental Instruction 2020/21	Non Public Exam & Classification 2020/21	Non Public Corrective Speech 2020/21
REVENUES									
Local sources									
State sources	\$ 91,686,056	\$ 716,191	\$ 13,509	\$ 68,141	\$ 143,412	\$ 227,674	\$ 15,945	\$ 20,992	\$ 10,572
Federal sources									
Total revenues	\$ 91,686,056	\$ 716,191	\$ 13,509	\$ 68,141	\$ 143,412	\$ 227,674	\$ 15,945	\$ 20,992	\$ 10,572
EXPENDITURES									
Instruction:									
Salaries of teachers	\$ 13,331,246								
Other salaries for instruction	3,286,057		\$ 12,577						
Purchased prof. and technical services							\$ 15,945		\$ 10,572
Purchased prof. and educational services	81,293								
Purchased technical services									
Other purchased services	5,148								
General supplies	793,362	\$ 381,477							
Textbooks				\$ 68,141					
Other objects	9,190								
Total instruction	17,506,296	381,477	12,577	68,141			15,945		10,572
Support services:									
Salaries of supervisors of instruction	969,914								
Salaries of program directors	779,705								
Salaries of other professional staff	3,574,831								
Salaries of secretarial and clerical asst.	330,209								
Other salaries	1,099,172								
Salaries of drop-out prevention officer/coordinators									
Salaries of family - parent liason	29,355								
Salaries of Community/School/ Social Services Coordinators									
Salaries of master teachers	2,495,252								
Personal services - employee benefits	5,636,241		932						
Purchased professional and technical services								\$ 20,992	
Purchased professional-educational services									
Other purchased professional - education services	188,342								
Purchased educational services - contracted Pre-K	46,090,267	334,714							
Purchased educational services - Head Start	9,996,486								
Other purchased professional services	184,480				\$ 143,412				
Rentals	364,956								
Contr. Services - transportation	50,000								
Cleaning, repair and maintenance services	125,418								
Communications/Telephone	7,053								
Travel	12,441								
Miscellaneous purchases	73,114								
Supplies and materials	198,185					\$ 5,330			
Energy	47,666								
Noninstructional equipment									
Scholarships awarded									
Student Activities									
Other objects	92,984					211,674			
Total support services	72,346,071	334,714	932		143,412	217,004		20,992	
Facilities acquisition and construction services:									
Construction services									
Instructional equipment	28,500								
Noninstructional equipment							10,670		
Total facilities acquisition and construction services	28,500						10,670		
Contribution to Charter Schools	4,786,306								
Contribution to school based budgets									
Total expenditures	\$ 94,667,173	\$ 716,191	\$ 13,509	\$ 68,141	\$ 143,412	\$ 227,674	\$ 15,945	\$ 20,992	\$ 10,572
(Deficiency) of revenues (under) expenditures	(2,981,117)								
Other financing sources:									
General fund contribution to Preschool Education	2,981,117								
Total other financing sources	2,981,117								
Total net changes in fund balance									
Fund balances, July 1 (retrospectively adjusted - see Note 24)									
Fund balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Newark Board of Education
Special Revenue Fund
Combining Schedule of Program Revenues and Expenditures - Budgetary Basis
Year Ended June 30, 2021

Chapter 192							
	Non Public ESL 2020/21	Non Public Compensatory Education 2020/21	Local Programs	Scholarship Fund	Student Activity Fund	Capital Lease First Hope	Totals
REVENUES							
Local sources			\$ 1,077,121	\$ 100,000	\$ 470,077	\$ (239,543)	\$ 1,407,655
State sources	\$ 23,979	\$ 92,490					93,018,961
Federal sources							83,365,253
Total revenues	\$ 23,979	\$ 92,490	\$ 1,077,121	\$ 100,000	\$ 470,077	\$ (239,543)	\$ 177,791,869
EXPENDITURES							
Instruction:							
Salaries of teachers							\$ 14,376,006
Other salaries for instruction			\$ 35,661				10,945,099
Purchased prof. and technical services	\$ 23,979	\$ 92,490	62,101				335,033
Purchased prof. and educational services			3,220				2,132,940
Purchased technical services							601,237
Other purchased services							2,789,414
General supplies			589,464				20,050,765
Textbooks							68,141
Other objects			18,159				48,930
Total instruction	23,979	92,490	708,605				51,347,565
Support services:							
Salaries of supervisors of instruction							1,163,514
Salaries of program directors							899,288
Salaries of other professional staff							6,910,727
Salaries of secretarial and clerical asst.							633,378
Other salaries			7,000				5,249,090
Salaries of drop-out prevention officer/koordinators							56,372
Salaries of family - parent liason							862,529
Salaries of Community/School/ Social Services Coordinators							158,518
Salaries of master teachers							3,553,093
Personal services - employee benefits			2,916				11,956,557
Purchased professional and technical services						\$ 321,813	502,874
Purchased professional-educational services			66,431				8,807,046
Other purchased professional - education services							353,613
Purchased educational services - contractual Pre-K							46,424,981
Purchased educational services - Head Start							9,996,486
Other purchased professional services							370,331
Rentals							364,956
Contr. Services - transportation							50,000
Cleaning, repair and maintenance services			7,650			\$ 373,221	816,772
Communications/Telephone			70,000				77,053
Travel							13,050
Miscellaneous purchases							73,114
Supplies and materials			203,529			\$ 267,285	8,421,336
Energy							98,326
Noninstructional equipment							221,362
Scholarships awarded				\$ 1,700			1,700
Student Activities					\$ 532,506		532,506
Other objects			1,010				688,342
Total support services			358,516	1,700	532,506	962,319	109,256,914
Facilities acquisition and construction services:							
Construction services							297,609
Instructional equipment							2,646,061
Noninstructional equipment			10,000				624,283
Total facilities acquisition and construction services			10,000				2,943,670
Contribution to Charter Schools							4,786,306
Contribution to school based budgets							14,228,805
Total expenditures	\$ 23,979	\$ 92,490	\$ 1,077,121	\$ 1,700	\$ 532,506	\$ 1,586,602	\$ 182,563,260
(Deficiency) of revenues (under) expenditures				98,300	(62,429)	(1,826,145)	(4,771,391)
Other financing sources:							
General fund contribution to Preschool Education							2,981,117
Total other financing sources							2,981,117
Total net changes in fund balance				98,300	(62,429)	(1,826,145)	(1,790,274)
Fund balance, July 1 (retroactively adjusted - see Note 24)				428,844	993,739	2,095,805	3,518,388
Fund balance, June 30	\$ -	\$ -	\$ -	\$ 527,144	\$ 931,310	\$ 269,660	\$ 1,728,114

Newark Board of Education
Special Revenue Fund

Schedule of Preschool Education Aid
Budgetary Basis

Year ended June 30, 2021

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
EXPENDITURES:					
Instruction:					
Salaries of teachers	\$ 12,767,321	\$ 563,925	\$ 13,331,246	\$ 13,331,246	
Other salaries for instruction	3,220,504	942,560	4,163,064	3,286,057	\$ 877,007
Unused vacation time	50,000		50,000		50,000
Purchased prof. and educational services	140,000		140,000	81,293	58,707
Other purchased services	78,225	(73,075)	5,150	5,148	2
General supplies	474,800	420,203	895,003	793,362	101,641
Other objects		67,025	67,025	9,190	57,835
Total instruction	16,730,850	1,920,638	18,651,488	17,506,296	1,145,192
Support services:					
Salaries of supervisors of instruction	1,120,496	69,859	1,190,355	969,914	220,441
Salaries of program directors	918,148	66,272	984,420	779,705	204,715
Salaries of other professional staff	5,052,474	(679,800)	4,372,674	3,574,831	797,843
Salaries of secretarial and clerical asst.	619,200	55,304	674,504	330,209	344,295
Other salaries	1,033,226	773,305	1,806,531	1,099,172	707,359
Salaries of family - parent liason	249,972	(49,388)	200,584	29,355	171,229
Salaries of master teachers	2,603,728		2,603,728	2,495,252	108,476
Personal services - employee benefits	6,015,185	716,013	6,731,198	5,636,241	1,094,957
Other purchased professional - educational services	200,000	(9,000)	191,000	188,342	2,658
Purchased educational services - contracted pre-k	55,721,638	(6,894,421)	48,827,217	46,090,267	2,736,950
Purchased educational services - head start	7,208,576	2,790,458	9,999,034	9,996,486	2,548
Other purchased professional services	120,000		602,000	722,000	184,480
Rentals	100,855	312,050	412,905	364,956	47,949
Contracted services - transportation	220,575	(88,800)	131,775	50,000	81,775
Cleaning, repair and maintenance services	50,000		130,000	125,418	54,582
Communications/telephone		10,000	10,000	7,053	2,947
Travel	35,000		35,000	12,441	22,559
Miscellaneous	158,000		158,000	73,114	84,886
Supplies and materials	200,000	108,317	308,317	198,185	110,132
Energy		63,481	63,481	47,666	15,815
Other Objects	120,000		120,000	92,984	27,016
Total support services	81,747,073	(2,024,350)	79,722,723	72,346,071	7,376,652
Facilities acquisition and construction services:					
Instructional equipment	20,000	9,000	29,000	28,500	500
Noninstructional equipment	500,000		500,000		500,000
Total facilities acquisition and construction services	520,000	9,000	529,000	28,500	500,500
Contribution to charter schools	4,692,134	94,172	4,786,306	4,786,306	
Total expenditures	\$ 103,690,057	\$ (540)	\$ 103,689,517	\$ 94,667,173	\$ 9,022,344

CALCULATION OF BUDGET AND CARRYOVER

Total revised 2020-21 preschool education aid allocation	\$ 97,325,356
Add: actual carryover June 30, 2020	4,434,420
Add: prior year purchase orders cancelled	4,501,074
Add: Budgeted Transfer from General Fund	2,981,117
Total preschool education aid funds available for 2020-21 budget	109,241,967
Less: 2020-21 budgeted preschool education aid	(103,689,517)
Available & unbudgeted preschool education funds as of June 30, 2021	5,552,450
Add: June 30, 2021 unexpended preschool education aid	9,022,344
2020-21 carryover - preschool education aid	\$ 14,574,794
2020-21 preschool education aid carryover aid budgeted for preschool education programs 2021-22	\$ 4,434,420

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, 2021

<u>Revenues</u>	
State sources:	
SDA grants	\$ 931,294
Local sources:	
Interest earnings	<u>1,506</u>
Total revenues	932,800
<u>Expenditures</u>	
Other purchased professional and technical services	337,240
Construction services	<u>13,587,474</u>
Total expenditures	<u>13,924,714</u>
(Deficiency) of revenues (under) expenditures	<u>(12,991,914)</u>
<u>Other financing (uses)</u>	
Transfers out	<u>(1,506)</u>
Total other financing (uses)	<u>(1,506)</u>
(Deficiency) of revenues (under) expenditures and other financing (uses)	(12,993,420)
Fund balance, July 1	<u>28,847,874</u>
Fund balance, June 30	<u>\$ 15,854,454</u>
Reconciliation to GAAP basis	
Fund balance, June 30, 2021 - budgetary basis	\$ 15,854,454
Less:	
SDA unearned revenue not recognizable on a GAAP Basis	\$ 1,698,036
Awards from the City not expended as of June 30, 2021	<u>13,027,722</u>
	<u>14,725,758</u>
Fund balance, June 30, 2021 - GAAP basis	<u>\$ 1,128,696</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, 2021

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
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>
Expenditures and other financing uses				
Purchased professional and technical services	7,424,129		7,424,129	7,430,846
Construction services	15,657,234	\$ 411,476	16,068,710	17,760,029
Total expenditures	<u>23,081,363</u>	<u>411,476</u>	<u>23,492,839</u>	<u>25,190,875</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 2,109,512</u>	<u>\$ (411,476)</u>	<u>\$ 1,698,036</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, 2021

	<u>Prior Periods</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and other financing sources				
State Sources - SDA Grant	\$ 2,246,811		\$ 2,246,811	\$ 2,246,811
Proceeds from Capital Lease				
Proceeds from Bond				
Total revenues	<u>2,246,811</u>	<u>-</u>	<u>2,246,811</u>	<u>2,246,811</u>
Expenditures and other financing uses				
Purchased professional and technical services	2,246,811		2,246,811	2,246,811
Construction services				
Total expenditures	<u>2,246,811</u>	<u>-</u>	<u>2,246,811</u>	<u>2,246,811</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Additional project information				
Project number	3570-056-10-00CZ-00			
Grant date	4/12/2010			
Original Authorized Cost	\$ 159,000			
Additional Authorized Cost	2,087,811			
Revised Authorized Cost	2,246,811			
Percentage Increase over Original Authorized Cost	1313.09%			
Percentage completion	100.00%			
Original target completion date	9/30/2011			
Revised target completion date	6/30/2022			

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, 2021

	<u>Prior Periods</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and other financing sources				
State Sources - SDA Grant	\$ 4,665,084		\$ 4,665,084	\$ 4,665,084
Proceeds from Capital Lease				
Proceeds from Bond				
Total revenues	<u>4,665,084</u>	<u>-</u>	<u>4,665,084</u>	<u>4,665,084</u>
Expenditures and other financing uses				
Purchased professional and technical services	4,665,084		4,665,084	4,665,084
Construction services				
Total expenditures	<u>4,665,084</u>	<u>-</u>	<u>4,665,084</u>	<u>4,665,084</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Additional project information				
Project number	3570-010-10-00CA-00			
Grant date	4/12/2010			
Original Authorized Cost	\$ 316,420			
Additional Authorized Cost	4,348,664			
Revised Authorized Cost	4,665,084			
Percentage Increase over Original Authorized Cost	1374.33%			
Percentage completion	100.00%			
Original target completion date	12/31/2011			
Revised target completion date	6/30/2022			

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, 2021

	<u>Prior Periods</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and other financing sources				
State Sources - SDA Grant	\$ 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>
Expenditures and other financing uses				
Purchased professional and technical services	19,893		19,893	19,893
Construction services				
Total expenditures	<u>19,893</u>	<u>-</u>	<u>19,893</u>	<u>19,893</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Additional project information				
Project number	3570-720-08-0GAO			
Grant date	11/3/2008			
Original Authorized Cost	\$ 19,893			
Additional Authorized Cost				
Revised Authorized Cost	19,893			
Percentage Increase over Original Authorized Cost	0.00%			
Percentage completion	100.00%			
Original target completion date	9/30/2011			
Revised target completion date	6/30/2022			

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, 2021

	<u>Prior Periods</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and other financing sources				
State Sources - SDA Grant	\$ 403,217		\$ 403,217	\$ 403,217
Proceeds from Capital Lease				
Proceeds from Bond				
Total revenues	<u>403,217</u>	<u>-</u>	<u>403,217</u>	<u>403,217</u>
Expenditures and other financing uses				
Purchased professional and technical services	403,217		403,217	403,217
Construction services				
Total expenditures	<u>403,217</u>	<u>-</u>	<u>403,217</u>	<u>403,217</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Additional project information				
Project number	3570-045-08-0GAE			
Grant date	11/3/2008			
Original Authorized Cost	\$ 419,077			
Additional Authorized Cost	(15,860)			
Revised Authorized Cost	403,217			
Percentage Decrease over Original Authorized Cost	-3.78%			
Percentage completion	100.00%			
Original target completion date	9/30/2011			
Revised target completion date	6/30/2022			

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, 2021

	<u>Prior Periods</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and other financing sources				
State Sources - SDA Grant	\$ 65,841		\$ 65,841	\$ 65,841
Proceeds from Capital Lease				
Proceeds from Bond				
Total revenues	<u>65,841</u>	<u>-</u>	<u>65,841</u>	<u>65,841</u>
Expenditures and other financing uses				
Purchased professional and technical services	65,841		65,841	65,841
Construction services				
Total expenditures	<u>65,841</u>	<u>-</u>	<u>65,841</u>	<u>65,841</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Additional project information				
Project number	3570-420-08-0FAS			
Grant date	11/3/2008			
Original Authorized Cost	\$ 68,312			
Additional Authorized Cost	(2,471)			
Revised Authorized Cost	65,841			
Percentage Decrease over Original Authorized Cost	-3.62%			
Percentage completion	100.00%			
Original target completion date	9/30/2011			
Revised target completion date	6/30/2022			

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, 2021

	<u>Prior Periods</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and other financing sources				
State Sources - SDA Grant	\$ 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>
Expenditures and other financing uses				
Purchased professional and technical services	23,283		23,283	30,000
Construction services	161,603		161,603	154,886
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>
Additional project information				
Project number	3570-370-08-0FAZ			
Grant date	11/3/2008			
Original Authorized Cost	\$ 195,832			
Additional Authorized Cost	(10,946)			
Revised Authorized Cost	184,886			
Percentage Increase over Original				
Authorized Cost	-5.59%			
Percentage completion				
Original target completion date	9/30/2011			
Revised target completion date	6/30/2022			

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, 2021

	<u>Prior Periods</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and other financing sources				
State Sources - SDA Grant	\$ 1,595,651		\$ 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>
Expenditures and other financing uses				
Purchased professional and technical services	1,283,833	\$ 3,799	1,287,632	1,595,651
Construction services				
Total expenditures	<u>1,283,833</u>	<u>3,799</u>	<u>1,287,632</u>	<u>1,595,651</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 311,818</u>	<u>\$ (3,799)</u>	<u>\$ 308,019</u>	<u>\$ -</u>
Additional project information				
Project number	3570-470-12-0ABV			
Grant date	3/18/2013			
Original Authorized Cost	\$ 15,000			
Additional Authorized Cost	1,580,651			
Revised Authorized Cost	1,595,651			
Percentage Increase over Original Authorized Cost				
	10537.67%			
Percentage completion				
	80.70%			
Original target completion date	8/31/2014			
Revised target completion date	6/30/2022			

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, 2021

	<u>Prior Periods</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and other financing sources				
State Sources - SDA Grant	\$ 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>
Expenditures and other financing uses				
Purchased professional and technical services	3,009,376		3,009,376	3,280,995
Construction services				
Total expenditures	<u>3,009,376</u>	<u>-</u>	<u>3,009,376</u>	<u>3,280,995</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 271,619</u>	<u>\$ -</u>	<u>\$ 271,619</u>	<u>\$ -</u>
Additional project information				
Project number	3570-045-12-0ADF			
Grant date	3/18/2013			
Original Authorized Cost	\$ 15,000			
Additional Authorized Cost	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	6/30/2022			

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, 2021

	<u>Prior Periods</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and other financing sources				
State Sources - SDA Grant	\$ 5,563,266		\$ 5,563,266	\$ 5,563,266
Proceeds from Capital Lease				
Proceeds from Bond				
Total revenues	<u>5,563,266</u>	<u>-</u>	<u>5,563,266</u>	<u>5,563,266</u>
Expenditures and other financing uses				
Purchased professional and technical services				
Construction services	<u>5,048,595</u>		<u>5,048,595</u>	<u>5,563,266</u>
Total expenditures	<u>5,048,595</u>	<u>-</u>	<u>5,048,595</u>	<u>5,563,266</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 514,671</u>	<u>\$ -</u>	<u>\$ 514,671</u>	<u>\$ -</u>
Additional project information				
Project number	3570-045-12-0ADG			
Grant date	3/18/2013			
Original Authorized Cost	\$ 15,000			
Additional Authorized Cost	5,548,266			
Revised Authorized Cost	5,563,266			
Percentage Increase over Original Authorized Cost	36988.44%			
Percentage completion	90.75%			
Original target completion date	8/31/2014			
Revised target completion date	6/30/2022			

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, 2021

	<u>Prior Periods</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and other financing sources				
State Sources - SDA Grant	\$ 4,176,760		\$ 4,176,760	\$ 4,176,760
Proceeds from Capital Lease				
Proceeds from Bond				
Total revenues	<u>4,176,760</u>	<u>-</u>	<u>4,176,760</u>	<u>4,176,760</u>
Expenditures and other financing uses				
Purchased professional and technical services				
Construction services	<u>3,473,717</u>	<u>\$ 407,677</u>	<u>3,881,394</u>	<u>4,176,760</u>
Total expenditures	<u>3,473,717</u>	<u>407,677</u>	<u>3,881,394</u>	<u>4,176,760</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 703,043</u>	<u>\$ (407,677)</u>	<u>\$ 295,366</u>	<u>\$ -</u>
Additional project information				
Project number	3570-050-12-0ACY			
Grant date	3/18/2013			
Original Authorized Cost	\$ 15,000			
Additional Authorized Cost	4,161,760			
Revised Authorized Cost	4,176,760			
Percentage Increase over Original Authorized Cost	27745.07%			
Percentage completion	92.93%			
Original target completion date	8/31/2014			
Revised target completion date	6/30/2022			

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, 2021

	<u>Prior Periods</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and other financing sources				
State Sources - SDA Grant	\$ 2,973,471		\$ 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>
Expenditures and other financing uses				
Purchased professional and technical services	2,665,110		2,665,110	2,973,471
Construction services				
Total expenditures	<u>2,665,110</u>	<u>-</u>	<u>2,665,110</u>	<u>2,973,471</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 308,361</u>	<u>\$ -</u>	<u>\$ 308,361</u>	<u>\$ -</u>
Additional project information				
Project number	3570-050-12-0ADC			
Grant date	3/18/2013			
Original Authorized Cost	\$ 15,000			
Additional Authorized Cost	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	6/30/2022			

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, 2021

	<u>Prior Periods</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and other financing sources				
State Sources - SDA Grant	\$ 15,000		\$ 15,000	\$ 15,000
Proceeds from Capital Lease				
Proceeds from Bond				
Total revenues	<u>15,000</u>	<u>-</u>	<u>15,000</u>	<u>15,000</u>
Expenditures and other financing uses				
Purchased professional and technical services	15,000		15,000	15,000
Construction services				
Total expenditures	<u>15,000</u>	<u>-</u>	<u>15,000</u>	<u>15,000</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Additional project information				
Project number	3570-370-12-0ADJ			
Grant date	3/18/2013			
Original Authorized Cost	\$ 15,000			
Additional Authorized Cost	-			
Revised Authorized Cost	15,000			
Percentage Increase over Original Authorized Cost				
	0.00%			
Percentage completion				
	100.00%			
Original target completion date	8/31/2014			
Revised target completion date	6/30/2022			

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, 2021

	<u>Prior Periods</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and other financing sources				
State Sources - SDA Grant				
Proceeds from Capital Lease	\$ 12,669,000		\$ 12,669,000	\$ 12,669,000
Proceeds from Bond				
Total revenues	<u>12,669,000</u>	<u>-</u>	<u>12,669,000</u>	<u>12,669,000</u>
Expenditures and other financing uses				
Purchased professional and technical services	806,611	\$ 337,240	1,143,851	736,199
Construction services	11,298,867		11,298,867	11,932,801
Total expenditures	<u>12,105,478</u>	<u>337,240</u>	<u>12,442,718</u>	<u>12,669,000</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 563,522</u>	<u>\$ (337,240)</u>	<u>\$ 226,282</u>	<u>\$ -</u>
Additional project information				
Project number		N/A		
Grant date		N/A		
Original Authorized Capital Lease Cost	\$ 12,669,000			
Additional Authorized Cost	-			
Revised Authorized Cost	12,669,000			
Percentage Increase over Original Authorized Cost				
	0.00%			
Percentage completion				
	98.21%			
Original target completion date	6/30/2016			
Revised target completion date	6/30/2022			

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, 2021

	<u>Prior Periods</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and other financing sources				
State Sources - SDA Grant				
Proceeds from Capital Lease				
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>
Expenditures and other financing uses				
Purchased professional and technical services				
Construction services	6,194,323	\$ 12,244,704	18,439,027	30,582,031
Total expenditures	<u>6,194,323</u>	<u>12,244,704</u>	<u>18,439,027</u>	<u>30,582,031</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 24,387,708</u>	<u>\$ (12,244,704)</u>	<u>\$ 12,143,004</u>	<u>\$ -</u>
Additional project information				
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				
Original target completion date		60.29%		
Original target completion date		6/30/2019		
Revised target completion date		6/30/2022		

Newark Board of Education
Capital Projects Fund
Summary Schedule of Project Expenditures
From Inception and for the year ended June 30, 2021

Project Number	Issue/Project Title	Appropriations	Expenditures to Date		Unexpended Balance
			Prior Years	Current Year	
District Projects:					
	Various Capital Projects Prior to 2002	\$ 960,625	\$ 91,039		\$ 869,586
9301 - 12	Tank Closure and Gas conversion ,Repl/Upgrade Fire Alarms, Locks/sys, Intercoms, Repl/Upgrade Emergency Generator and Ventilation Systems, Imp. of Roofs, Walls, and Windows, Modular Classes-Phase III, Boiler Room Rehab and Heating System Repl. at Various Schools, New Bel-Run School, Mal X. Sbz Athletic Complex, Land Acq., Central High Athletic Complex, Design/Land Acq. Eastward Elem. School Land Acq. for Sec Program/West Side Campus and Int/Ext improvements to Harold Wilson School Lease acquisition of Distance Learning Phase II equipment	75,687,010	75,654,182		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	6,194,323	\$ 12,244,704	12,143,004
2016	Energy Savings Improvement Plan (Phase One)	12,669,000	12,105,478	337,240	226,282
2018	Energy Savings Improvement Plan (Phase Two)	4,615,000	4,615,000		
Various In-District SDA Projects					
	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	1,283,833	3,799	308,019
	Newark Vocational, Exterior Masonry Repairs	3,280,995	3,009,376		271,619
	Newark Vocational, Window Repair and Maintenance	5,563,266	5,048,595		514,671
	Malcolm X. Shabazz, Exterior Masonry Repairs	4,176,760	3,473,717	407,677	295,366
	Malcolm X. Shabazz, Roof Repairs and Maintenance	2,973,471	2,665,110		308,361
	Dayton Street, Roof Repairs and Maintenance	15,000	15,000		
		<u>25,190,875</u>	<u>23,081,363</u>	<u>411,476</u>	<u>1,698,036</u>
	In-District Project totals	<u>200,102,787</u>	<u>171,254,913</u>	<u>12,993,420</u>	<u>15,854,454</u>
	New Jersey Schools Development Authority projects	<u>838,685,294</u>	<u>832,113,364</u>	<u>931,294</u>	<u>5,640,636</u>
	District Project totals	<u>\$ 1,038,788,081</u>	<u>\$ 1,003,368,277</u>	<u>\$ 13,924,714</u>	<u>\$ 21,495,090</u>

Internal Service Funds

Newark Board of Education
Internal Service Funds

Combining Statement of Net Position

June 30, 2021

	<u>Self Insurance</u>	<u>Warehouse</u>	<u>Totals</u>
Assets			
Cash and cash equivalents	\$ 30,510,770	\$ 623,799	\$ 31,134,569
Cash held with fiscal agents	516,206		516,206
Inventories		161,051	161,051
Total assets	<u>31,026,976</u>	<u>784,850</u>	<u>31,811,826</u>
Liabilities			
Accrued liabilities for insurance claims	<u>30,699,687</u>		<u>30,699,687</u>
Total liabilities	<u>30,699,687</u>	<u>-</u>	<u>30,699,687</u>
Net Position			
Restricted	327,289		327,289
Unrestricted		784,850	784,850
Total net position	<u>\$ 327,289</u>	<u>\$ 784,850</u>	<u>\$ 1,112,139</u>

Newark Board of Education
Internal Service Funds

Combining Statement of Revenues, Expenses and
Changes in Net Position

Year ended June 30, 2021

	<u>Self Insurance</u>	<u>Warehouse</u>	<u>Totals</u>
Operating revenues:			
Services provided to other funds	\$ 7,800,741	\$ 933,264	\$ 8,734,005
Total operating revenues	<u>7,800,741</u>	<u>933,264</u>	<u>8,734,005</u>
Operating expenses:			
Salaries	227,226	628,420	855,646
Employee benefits	59,569	275,597	335,166
Purchased professional services	5,000		5,000
Supplies and materials		7,100	7,100
Insurance	7,761,230		7,761,230
Total operating expenses	<u>8,053,025</u>	<u>911,117</u>	<u>8,964,142</u>
Operating (loss) income	(252,284)	22,147	(230,137)
Nonoperating revenue:			
Investment income	45,766		45,766
Total nonoperating revenues	<u>45,766</u>		<u>45,766</u>
Change in net position	(206,518)	22,147	(184,371)
Total net position-beginning	533,807	762,703	1,296,510
Total net position-ending	<u>\$ 327,289</u>	<u>\$ 784,850</u>	<u>\$ 1,112,139</u>

Newark Board of Education
Internal Service Funds

Combining Statement of Cash Flows

Year ended June 30, 2021

	<u>Self Insurance</u>	<u>Warehouse</u>	<u>Totals</u>
Cash flows from operating activities:			
Receipts from services provided	\$ 7,800,741	\$ 933,264	\$ 8,734,005
Payments to employees	(227,226)	(628,420)	(855,646)
Payments for employee benefits	(59,569)	(275,597)	(335,166)
Payments (to) from suppliers	(5,000)	31,911	26,911
Payments for insurance	(7,554,712)		(7,554,712)
Net cash (used in) provided by operating activities	<u>(45,766)</u>	<u>61,158</u>	<u>15,392</u>
Cash flows from investing activity-			
Cash received from investments	<u>45,766</u>		<u>45,766</u>
Net cash provided by investing activity	<u>45,766</u>		<u>45,766</u>
Net increase in cash and cash equivalents	-	61,158	61,158
Cash and cash equivalents, beginning of year	<u>30,510,770</u>	<u>562,641</u>	<u>31,073,411</u>
Cash and cash equivalents, end of year	<u>\$ 30,510,770</u>	<u>\$ 623,799</u>	<u>\$ 31,134,569</u>
Reconciliation of operating (loss) income to net cash (used in) provided by operating activities			
Operating (loss) income	\$ (252,284)	\$ 22,147	\$ (230,137)
Adjustments to reconcile operating (loss) income to net cash (used in) provided by operating activities:			
Change in assets and liabilities:			
Decrease in inventory		40,060	40,060
Increase (decrease) in accounts payable	957,891	(1,049)	956,842
Decrease in accrued liabilities	(751,373)		(751,373)
Net cash (used in) provided by operating activities	<u>\$ (45,766)</u>	<u>\$ 61,158</u>	<u>\$ 15,392</u>

Long-Term Debt

Newark Board of Education
Long-Term Debt

Schedule of Obligations Under Capital Leases

Year ended June 30, 2021

Series	Interest Rate Payable	Amount of Original Issue	Balance June 30, 2020	Retired Current Year	Balance June 30, 2021
Various Equipment	1.69%	\$ 9,982,516	\$ 6,093,452	\$ 1,994,173	\$ 4,099,279
Energy Savings Equipment (Phase 1)	3.30%	12,669,000	9,374,000	620,000	8,754,000
Energy Savings Equipment (Phase 2)	3.64%	4,600,000	4,260,000	210,000	4,050,000
Totals			<u>\$ 19,727,452</u>	<u>\$ 2,824,173</u>	<u>\$ 16,903,279</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 annual comprehensive financial report (ACFR) for the relevant year.

Newark Board of Education
 Net Position by Component
 Last Ten Fiscal Years
(accrual basis of accounting)
 Unaudited

	June 30,									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Governmental activities										
Net investment in capital assets	\$ 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	\$ 663,257,713
Restricted	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	46,687,377
Unrestricted (Deficit)	(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)	(388,043,054)
Total governmental activities net position	\$ 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	\$ 321,902,036
Business-type activities										
Investment in capital assets	\$ 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	\$ 899,765
Unrestricted	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	5,833,262
Total business-type activities net position	\$ 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	\$ 6,733,027
Government-wide										
Net investment in capital assets	\$ 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	\$ 664,157,478
Restricted	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	46,687,377
Unrestricted (Deficit)	(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)	(382,209,792)
Total government-wide net position	\$ 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	\$ 328,635,063

Source: ACFR Schedule A-I

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.

GASB 84 was implemented during the 2021 fiscal year, which required a retroactive adjustment of beginning net position in the amount of \$6,901,552. This amount is not reflected in the June 30, 2020 Net Position above.

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

	Year ended June 30,									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Expenses										
Governmental activities										
Instruction	\$ 454,561,546	\$ 486,888,427	\$ 435,876,001	\$ 496,209,982	\$ 503,657,793	\$ 558,679,819	\$ 582,815,480	\$ 524,370,542	\$ 490,262,754	\$ 581,529,997
Support Services:										
Attendance/Social Work	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	16,669,334
Health Services	14,146,572	14,573,636	14,852,118	14,763,745	12,853,217	12,828,211	12,688,438	12,778,471	13,124,497	13,920,319
Other Support Services	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	181,059,333
Improvement of Instruction	37,681,614	40,648,890	29,011,740	37,413,798	37,353,490	37,782,898	39,009,776	39,012,993	51,097,509	50,483,969
Educational media services	12,357,908	11,375,989	10,883,625	4,533,779	3,400,668	2,350,340	1,994,671	1,463,160	1,976,789	2,963,367
Instructional staff training	864,743	1,373,942	1,279,920	795,733	969,943	409,784	841,347	1,119,590	227,039	272,804
General Administration	14,521,791	13,762,612	16,771,055	13,642,251	15,244,246	11,996,469	9,966,860	9,788,614	10,687,732	10,152,991
School Administration	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	47,035,748
Central Services	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	12,282,917
Administration information technology	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	11,165,742
Operation and Maintenance of Plant services	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	138,029,908
Student Transportation	33,074,164	35,385,355	35,645,985	40,099,088	41,580,587	40,500,787	40,874,282	43,454,990	36,940,412	18,857,268
Business and other support services										
Special Schools	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	3,161,416
Charter Schools	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	273,909,092
Interest on long-term debt				32,304	279,665	339,335	666,157	704,206	231,097	161,522
Total governmental activities expenses	<u>1,063,606,622</u>	<u>1,149,802,143</u>	<u>1,095,648,127</u>	<u>1,185,574,740</u>	<u>1,210,629,796</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>	<u>1,361,655,727</u>
Business-type activities:										
Food service	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	16,322,216
After School Care Program	2,861									
Regional Day School	5,773,078	5,314,952	5,742,915	5,421,344	5,569,953	5,956,008	5,818,284	5,992,748	5,851,957	5,572,403
Futures After School Program						211,469	149,900	450		
Total business-type activities expense	<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>27,152,359</u>	<u>30,570,631</u>	<u>29,522,677</u>	<u>21,894,619</u>
Total primary government	<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>\$ 1,237,060,401</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>	<u>\$ 1,383,550,346</u>

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

	Year ended June 30,									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Program Revenues										
Governmental activities:										
Charges for services:										
Instruction (tuition)	\$ 523,201	\$ 583,680	\$ 774,303	\$ 1,570,989	\$ 684,826	\$ 1,266,183	\$ 2,536,808	\$ 2,108,175	\$ 1,331,031	\$ 1,380,132
Operating grants and contributions	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	164,921,257
Capital grants and contributions	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	1,342,770
Total governmental activities program revenues	<u>153,078,197</u>	<u>195,424,141</u>	<u>176,300,117</u>	<u>195,088,107</u>	<u>193,288,807</u>	<u>176,417,496</u>	<u>184,146,896</u>	<u>170,977,876</u>	<u>156,788,172</u>	<u>167,644,159</u>
Business-type activities:										
Charges for services:										
Food service	2,808,354	637,259	384,120	540,917	160,287	110,268	99,194	38,681	22,895	280
Regional Day	5,679,046	6,117,016	6,387,476	6,292,035	6,154,982	6,517,596	2,619,671	6,077,648	6,207,536	6,396,899
Operating grants and contributions	20,921,786	21,002,614	20,444,528	19,357,604	19,919,143	21,372,625	20,997,128	22,075,233	18,747,665	11,048,990
Total business type activities program revenues	<u>29,409,186</u>	<u>27,756,889</u>	<u>27,216,124</u>	<u>26,190,556</u>	<u>26,234,412</u>	<u>28,000,489</u>	<u>23,715,993</u>	<u>28,191,562</u>	<u>24,978,096</u>	<u>17,446,169</u>
Total district program revenues	<u>\$ 182,487,383</u>	<u>\$ 223,181,030</u>	<u>\$ 203,516,241</u>	<u>\$ 221,278,663</u>	<u>\$ 219,523,219</u>	<u>\$ 204,417,985</u>	<u>\$ 207,862,889</u>	<u>\$ 199,169,438</u>	<u>\$ 181,766,268</u>	<u>\$ 185,090,328</u>
Net (Expense)/Revenue										
Governmental activities	\$ (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)	\$ (1,194,011,568)
Business-type activities	(3,525,902)	(2,219,261)	(2,682,293)	(1,412,904)	(196,193)	51,297	(3,436,366)	(2,379,069)	(4,544,581)	(4,448,450)
Total district-wide net expense	<u>\$ (914,054,327)</u>	<u>\$ (956,597,263)</u>	<u>\$ (922,030,303)</u>	<u>\$ (991,899,537)</u>	<u>\$ (1,017,537,182)</u>	<u>\$ (1,100,987,536)</u>	<u>\$ (1,139,712,265)</u>	<u>\$ (1,104,469,287)</u>	<u>\$ (1,133,355,140)</u>	<u>\$ (1,198,460,018)</u>
General Revenues and Other Changes in Net Position										
Governmental activities:										
Property taxes levied for general purposes	\$ 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	\$ 138,314,942
Federal Sources	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	4,272,517
State Sources	772,141,144	786,339,651	775,916,428	858,659,622	887,318,072	965,795,107	997,911,056	957,440,406	942,891,639	1,043,700,345
Investment earnings	402,321	439,268	337,146	300,577	346,781	367,526	1,255,253	3,130,913	1,924,685	223,265
Miscellaneous income	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	18,679,972
Transfers	(1,000,000)	(3,000,000)	(2,800,000)	(2,550,000)	(500,000)			(2,200,000)	(4,705,000)	(5,419,766)
Special items					7,410,538	7,647,592				
Total governmental activities	<u>911,524,169</u>	<u>933,580,931</u>	<u>893,744,994</u>	<u>978,687,380</u>	<u>1,020,494,192</u>	<u>1,107,417,585</u>	<u>1,145,798,530</u>	<u>1,106,443,851</u>	<u>1,086,811,433</u>	<u>1,199,771,275</u>
Business-type activities:										
Miscellaneous income	152,600					329,694	259,254	171,245	111,580	520,120
Transfers	1,000,000	3,000,000	2,800,000	2,550,000	500,000			2,200,000	4,705,000	5,419,766
Total business-type activities	<u>1,152,600</u>	<u>3,000,000</u>	<u>2,800,000</u>	<u>2,550,000</u>	<u>500,000</u>	<u>329,694</u>	<u>259,254</u>	<u>2,371,245</u>	<u>4,816,580</u>	<u>5,939,886</u>
Total district-wide	<u>\$ 912,676,769</u>	<u>\$ 936,580,931</u>	<u>\$ 896,544,994</u>	<u>\$ 981,237,380</u>	<u>\$ 1,020,994,192</u>	<u>\$ 1,107,747,279</u>	<u>\$ 1,146,057,784</u>	<u>\$ 1,108,815,096</u>	<u>\$ 1,091,628,013</u>	<u>\$ 1,205,711,161</u>
Change in Net Position										
Governmental activities	\$ 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)	\$ 5,759,707
Business-type activities	(2,373,302)	780,739	117,707	1,137,096	303,807	380,991	(3,177,112)	(7,824)	271,999	1,491,436
Total district	<u>\$ (1,377,558)</u>	<u>\$ (20,016,332)</u>	<u>\$ (25,485,309)</u>	<u>\$ (10,662,157)</u>	<u>\$ 3,457,010</u>	<u>\$ 6,759,743</u>	<u>\$ 6,345,519</u>	<u>\$ 4,345,809</u>	<u>\$ (41,727,127)</u>	<u>\$ 7,251,143</u>

Source: ACFR Schedule A-2

OASB 75 was implemented in the 2018 fiscal year, which increased the state sources and various expense lines from the previous year.

OASB 84 was implemented in the 2021 fiscal year, which increased the related services expense line and charges for services from the previous year.

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

	June 30,									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Fund										
Restricted	\$ 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	\$ 44,326,509
Unassigned (deficit)	(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)	(21,227,443)
Total general fund (deficit)	<u>\$ 199,532</u>	<u>\$ 318,767</u>	<u>\$ (14,130,570)</u>	<u>\$ (36,263,719)</u>	<u>\$ (43,502,200)</u>	<u>\$ (8,169,845)</u>	<u>\$ 15,786,582</u>	<u>\$ 39,008,207</u>	<u>\$ 17,562,342</u>	<u>\$ 23,099,066</u>
All Other Governmental Funds										
Restricted	\$ 993,450	\$ 993,450	\$ 993,450	\$ 902,410	\$ 12,970,160	\$ 7,817,220	\$ 7,117,399	\$ 6,193,692	\$ 1,465,936	\$ 1,458,454
Unassigned (deficit)	(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)	(8,334,180)
Total all other governmental funds	<u>\$ (7,115,941)</u>	<u>\$ (7,506,169)</u>	<u>\$ (7,825,447)</u>	<u>\$ (5,447,715)</u>	<u>\$ 4,197,250</u>	<u>\$ (853,206)</u>	<u>\$ 4,197,547</u>	<u>\$ 1,109,177</u>	<u>\$ (6,033,446)</u>	<u>\$ (6,875,726)</u>

Source: ACFR Schedule B-1

The restricted other governmental funds in fiscal year 2021 includes student activities and scholarship funds due to the implementation of GASB 84, which required the reporting of these funds in the Special Revenue Fund.

Newark Board of Education
Changes in Fund Balances

Governmental Funds
Last Ten Fiscal Years
Unaudited

	Year ended June 30,									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Revenues										
Tax levy	\$ 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	\$ 138,314,942
Tuition charges	523,201	583,680	774,303	1,570,989	684,826	1,266,183	2,536,808	2,108,175	1,331,031	910,055
Interest earnings	329,228	359,926	256,594	213,992	253,265	278,304	883,797	2,609,507	1,863,932	1,777,499
Miscellaneous	10,625,659	71,569,619	6,943,803	8,771,481	9,733,501	13,135,491	14,883,212	9,794,596	5,232,496	7,939,780
State sources	861,829,480	891,966,379	894,911,691	917,967,405	928,132,066	937,851,197	960,347,640	993,896,041	1,019,142,766	1,053,589,406
Federal sources	85,733,974	58,413,442	58,962,826	58,131,333	55,121,453	55,249,123	61,229,651	63,027,136	61,279,421	78,135,414
Total revenue	1,065,884,418	1,131,872,979	1,073,008,545	1,100,037,715	1,109,375,276	1,130,965,934	1,170,218,367	1,204,379,459	1,224,472,530	1,279,067,096
Expenditures										
Current:										
Instruction	296,397,292	312,070,296	273,806,049	266,719,263	252,304,273	254,431,721	262,031,309	273,371,812	278,716,863	288,641,058
Undistributed current:										
Instruction	49,951,377	49,796,694	44,471,670	43,339,939	42,527,283	42,407,636	44,020,289	42,605,933	40,054,426	48,194,350
Attendance/social work	13,275,626	12,132,376	8,132,357	7,185,574	6,448,033	6,040,560	6,820,021	8,806,843	11,015,870	11,383,704
Health services	10,409,885	10,396,520	10,304,393	10,119,204	8,728,382	8,402,235	8,595,609	8,923,671	9,225,661	9,533,526
Support services	158,389,870	159,869,944	153,395,406	142,700,998	144,798,950	144,347,011	150,316,658	157,436,452	159,712,097	150,194,775
Improvement of instruction	27,831,755	29,182,975	20,313,598	25,061,777	23,360,575	21,888,821	22,851,843	24,598,795	33,926,263	31,891,718
School library	9,111,416	8,107,830	7,561,888	3,127,459	2,383,828	1,554,766	1,432,599	1,021,786	1,392,872	2,045,670
Instructional Staff training	760,222	1,206,793	1,193,317	750,024	912,927	385,327	792,097	1,055,857	214,659	257,324
General administration	12,248,480	11,174,537	13,241,633	11,432,534	12,513,008	9,861,166	7,792,249	7,929,882	9,067,530	8,258,269
School administration	22,408,118	23,872,237	28,326,909	26,588,826	24,283,119	29,718,315	29,260,655	30,618,479	22,276,008	24,442,142
Central services	12,165,767	13,083,997	12,506,719	12,112,199	10,415,668	9,431,863	11,822,795	11,057,641	11,467,317	9,751,090
Administrative information technology	6,926,682	7,441,134	7,099,087	6,045,545	6,437,521	4,692,509	6,290,372	6,157,631	10,173,850	9,802,758
Required maintenance of plant services	18,562,701	22,084,347	13,659,867	14,774,438	13,680,296	13,388,301	19,425,679	19,368,679	33,489,794	41,615,090
Operation of plant (Custodial services)	61,719,825	61,296,416	55,524,247	53,408,803	51,293,654	51,993,466	51,782,638	47,220,379	65,487,722	56,970,852
Security	16,809,031	16,152,368	16,036,490	14,685,671	14,156,969	13,430,729	13,049,551	14,149,893	14,021,593	13,095,802
Student transportation	31,739,086	33,223,733	33,150,548	37,239,371	38,640,424	37,676,432	38,698,675	40,302,593	34,325,658	17,175,435
Business and other support services										
Unallocated Benefits	117,688,706	122,158,252	119,664,886	118,656,489	122,071,641	117,487,810	112,868,643	112,371,963	123,390,837	142,681,823
On-behalf TPAF pension contributions	35,898,065	46,387,263	36,079,510	43,947,330	52,450,130	57,873,207	65,326,206	75,063,857	82,312,819	105,253,682
On-behalf TPAF social security contrib.	23,902,856	24,081,650	23,354,474	21,810,978	20,905,892	20,762,825	22,341,450	22,410,355	23,098,107	23,828,916
Capital outlay	3,115,358	14,450,484	30,669,531	50,753,585	48,981,079	25,559,074	34,720,893	18,483,671	9,000,555	13,924,714
Special schools-current	3,981,425	4,066,595	2,493,703	2,858,587	2,339,824	2,848,596	2,879,950	3,277,620	3,011,916	2,233,995
Debt service:										
Principal						1,802,473	2,907,483	3,603,148	2,588,894	2,614,172
Interest and other charges						481,524	509,114	523,370	453,148	399,185
Transfer to charter schools	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	273,909,092
Total expenditures	1,049,532,918	1,129,143,972	1,084,977,160	1,122,268,132	1,132,685,873	1,108,331,627	1,157,041,806	1,184,001,267	1,251,454,767	1,288,099,142
Excess (Deficiency) of revenues over (under) expenditures	16,351,500	2,729,007	(11,968,615)	(22,230,417)	(23,110,597)	22,634,307	13,176,561	20,378,192	(26,982,237)	(9,032,046)
Other financing sources (uses)										
Capital lease proceeds				5,025,000	10,998,955		14,582,516			
City of Newark bond proceeds							1,248,101	1,955,063	3,098,749	12,244,704
Transfers in	20,729,469	17,460,939	18,628,611	21,886,831	16,124,861	19,466,785	14,139,509	16,171,164	16,849,182	17,291,662
Transfers out	(21,729,469)	(20,460,939)	(21,428,611)	(24,436,831)	(16,624,861)	(19,466,785)	(14,139,509)	(18,371,164)	(21,554,182)	(22,711,428)
Total other financing sources (uses)	(1,000,000)	(3,000,000)	(2,800,000)	(2,550,000)	10,498,955	-	15,830,617	(244,937)	(1,606,251)	6,824,938
Special items					15,018,126	7,647,592				
Net change in fund balances	\$ 15,351,500	\$ (270,993)	\$ (14,768,615)	\$ (24,780,417)	\$ (12,611,642)	\$ 30,281,899	\$ 29,007,178	\$ 20,133,255	\$ (28,588,488)	\$ (2,207,108)
Debt Service as a percentage of noncapital Expenditures	0.00%	0.00%	0.00%	0.00%	0.00%	0.21%	0.30%	0.35%	0.24%	0.24%

Source: ACFR Schedule B-2

Note:

Noncapital expenditures are total expenditures less capital outlay.

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
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	358,384	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
2021	175,993	910,055	257,233	1,979,688	4,244,113	7,567,082

Source: District Records

* - Includes sale of fixed assets and property

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 ^a	Total Assessed Value	Less: Tax Exempt Property	Net Valuation Taxable	Estimated Actual (County Equalized) Value	Total Direct School Tax Rnte ^b
2012	\$ 413,791,300	\$ 5,504,848,400	\$ 3,275,561,566	\$ 872,839,600	\$ 733,795,600	\$ 7,723,906,099	\$ 70,567,234	\$ 18,595,309,799	\$ 7,723,906,099	\$ 10,871,403,700	\$ 14,588,448,151	\$ 1.044
2013	N/A	N/A	N/A	N/A	N/A	10,961,729,900	83,697,945	23,941,252,145	10,961,729,900	12,979,522,245	13,851,583,566	0.882
2014	N/A	N/A	N/A	N/A	N/A	11,023,124,300	71,525,800	23,458,736,411	11,023,124,300	12,435,612,111	14,055,479,957	0.937
2015	N/A	N/A	N/A	N/A	N/A	11,181,566,900	77,950,600	23,527,521,500	11,181,566,900	12,345,954,600	14,075,593,561	0.919
2016	N/A	N/A	N/A	N/A	N/A	11,256,046,500	82,061,076	23,492,147,676	11,256,046,500	12,236,101,176	13,772,278,770	0.967
2017	N/A	N/A	N/A	N/A	N/A	11,331,981,400	80,837,700	23,483,081,700	11,331,981,400	12,151,100,300	14,267,991,416	1.034
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	12,033,167,200	15,587,558,213	1.085
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	1.101
2020	N/A	N/A	N/A	N/A	N/A	10,372,121,735	77,192,600	22,719,412,615	10,372,121,735	12,347,290,880	15,295,736,671	1.100
2021	N/A	N/A	N/A	N/A	N/A	10,190,775,735	80,176,400	22,593,393,560	10,190,775,735	12,402,617,825	14,960,737,671	1.106

Source: Municipal Tax Assessor

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

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

b Tax Rates are per \$100

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>	<u>Newark Board of Education Total Direct School Tax</u>			<u>City of Newark</u>	<u>Essex County</u>	<u>Total Direct and Overlapping Tax Rate</u>
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		
2021	1.106	1.939	0.546	3.591		

Source: Municipal Tax Collector & Essex County Abstract of Ratables

Newark Board of Education
Principal Property Taxpayers
Current Year and Nine Years Ago
Unaudited

Tax Payer	2021			2012		
	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	0.77%	\$ 144,516,000	1	0.78%
Anheuser-Busch Companies Inc.	125,000,000	2	0.55%	121,669,300	2	0.65%
Prudential Newark Realty, LLC	108,535,600	3	0.48%	85,314,000	3	0.46%
NJBT Co.	95,389,760	4	0.42%	79,145,696	4	0.43%
80 Park Place SPE LLC	90,000,000	5	0.40%	56,952,600	5	0.31%
Ivy Hill	75,606,500	6	0.33%	54,910,300	6	0.30%
2 Gateway Center Partners	74,141,800	7	0.33%	52,006,500	7	0.28%
Newark Legal Port Authority (c/o B. Myones)	62,833,400	8	0.28%	42,998,500	8	0.23%
IDEAL Holdings, LLC	61,043,500	9	0.27%	42,372,400	9	0.23%
Advance At One Gateway LLC	51,012,400	10	0.22%	42,000,000	10	0.23%
Total	<u>\$ 918,834,256</u>		<u>4.04%</u>	<u>\$ 721,885,296</u>		<u>3.88%</u>

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 ^a		Collection in Subsequent Years
		Amount	Percentage of Levy	
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%	-
2021	138,314,942	138,314,942	100.00%	-

Source: District records including the Certificate and Report of School Taxes (A4F form).

^a School Taxes are collected by the Municipal Tax Collector. Under New Jersey Statute, a municipality is required to remit to the school district the entire property tax balance, in the amount certified prior to the end of the school year.

Newark Board of Education
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years
Unaudited

Fiscal Year Ended June 30,	Governmental Activities			Percentage of Personal Income ^a	Per Capita ^a
	Capital Leases	Notes Payable	Total District		
2012				0.00%	\$ 54,833
2013		\$ 20,000,000	\$ 20,000,000	0.28%	55,386
2014		30,000,000	30,000,000	0.19%	57,674
2015	\$ 5,025,000	30,000,000	35,025,000	0.17%	60,030
2016	16,023,955	30,000,000	46,023,955	0.13%	59,863
2017	14,221,482	30,000,000	44,221,482	0.14%	59,863
2018	25,896,516	30,000,000	55,896,516	0.11%	60,887
2019	22,510,346	25,000,000	47,510,346	0.13%	63,554
2020	19,727,452	25,000,000	44,727,452	0.15%	67,549
2021	16,903,279	-	16,903,279	0.40%	67,657

Source: District ACFR Schedule I-2

Note: Details regarding the district's outstanding liabilities can be found in the notes to the basic financial statements.

a See J-14 for personal income and population data. These ratios are calculated using personal income and population for the prior calendar year.

N/A Data not available.

Newark 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 ^a of Property	Per Capita ^b
	General Obligation Bonds - Type I	Net General Bonded Debt Outstanding		
2012	\$ 88,142,000	\$ 88,142,000	0.81%	\$ 54,833
2013	78,012,000	78,012,000	0.60%	55,386
2014	88,599,977	88,599,977	0.71%	57,674
2015	62,332,000	62,332,000	0.50%	60,030
2016	59,527,000	59,527,000	0.49%	59,863
2017	53,062,000	53,062,000	0.44%	59,863
2018	46,397,000	46,397,000	0.39%	60,887
2019	41,577,000	41,577,000	0.34%	63,554
2020	36,567,000	36,567,000	0.30%	67,549
2021	36,567,000	36,567,000	0.29%	67,657

Source: City of Newark Finance Department

a See J-6 for property tax data.

b Population data can be found in J-14.

N/A Data is not available.

Newark Board of Education
 Direct and Overlapping Governmental Activities Debt
 As of June 30, 2021
 Unaudited

<u>Governmental Unit</u>	A <u>Debt Outstanding</u>	B <u>Estimated Percentage Applicable ^a</u>	A x B = C C <u>Estimated Share of Overlapping Debt</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
Total direct and overlapping debt (Type I)	<u>\$ 2,406,009,441</u>		<u>\$ 600,228,772</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 2021

Equalized valuation basis

2021	\$ 14,960,737,671
2020	15,295,736,671
2019	15,676,100,774
Total	<u>\$ 45,932,575,116</u>

Average equalized valuation of taxable property	<u>\$ 15,310,858,372</u>
Debt limit (8% of average equalization value)	\$ 1,224,868,670 ^a
Total Net Debt Applicable to Limit	<u>36,567,000</u>
Legal debt margin	<u>\$ 1,188,301,670</u>

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Debt limit	\$ 1,243,336,275	\$ 1,163,635,742	\$ 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	\$ 1,224,868,670
Total net debt applicable to limit*	<u>88,142,000</u>	<u>78,012,000</u>	<u>88,599,977</u>	<u>62,332,000</u>	<u>59,527,000</u>	<u>53,062,000</u>	<u>46,397,000</u>	<u>41,577,000</u>	<u>36,567,000</u>	<u>36,567,000</u>
Legal debt margin	<u>\$ 1,300,898,316</u>	<u>\$ 1,085,623,742</u>	<u>\$ 973,838,418</u>	<u>\$ 1,070,881,645</u>	<u>\$ 1,057,895,728</u>	<u>\$ 1,070,027,700</u>	<u>\$ 1,117,011,757</u>	<u>\$ 1,172,600,344</u>	<u>\$ 1,205,016,884</u>	<u>\$ 1,188,301,670</u>
Total net debt applicable to the limit as a percentage of debt limit	7.09%	6.70%	8.34%	5.50%	5.33%	4.72%	3.99%	3.42%	2.95%	2.99%

Equalized valuation bases were obtained from the Annual Report of the State of New Jersey,
 Source: Department of Treasury, Division of Taxation

^a Limit set by NJSIA 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 ^a</u>	<u>Personal Income ^b</u>	<u>Per Capita Personal Income ^c</u>	<u>Unemployment Rate ^d</u>
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%
2021	282,011	19,080,018,227	67,657	9.90%

Source:

^a Population information provided by the NJ Dept of Labor and Workforce Development.
Estimated as of June 30 of the fiscal year.

^b Personal income has been estimated based upon the municipal population and per capita personal income presented

^c Per capita personal income by municipality estimated based upon the Census published by the US Bureau of Economic Analysis reflecting midyear population estimates available as of July 2014.

^d Unemployment data provided by the NJ Dept of Labor and Workforce Development

Newark Board of Education
Principal Employers
Current Year and Nine Years Ago
Unaudited

Employer	2021			2012		
	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	4%
Verizon Communications	20,700	2	15%			0%
Continental-United Airlines	15,800	3	12%	7,800	2	6%
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	3%
Newark Board of Education	8,743	7	6%	7,711	3	6%
US Government	6,000	8	4%	6,000	5	4%
Horizon Blue Cross & Blue Shield of NJ	5,595	9	4%	3,200	10	2%
Newark Hospitals	5,523	10	4%	9,000	1	7%
NJ Transit	4,000		3%	4,000	6	3%
Essex County	3,900		3%	3,900	7	3%
City of Newark	3,500		3%	3,500	9	3%
	<u>135,606</u>		<u>100.00%</u>	<u>54,611</u>		<u>40.27%</u>

Source: Various

Newark Board of Education

Full-time Equivalent District Employees by Function/Program

<u>Function/Program</u>	Last Ten Fiscal Years									
	<i>(Unaudited)</i>									
	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Instruction										
Regular	3,277	3,276	3,121	2,847	2,694	2,934	2,941	2,966	2,969	3,031
Other instruction	440	457	444	416	381	490	427	776	778	846
Support Services:										
Student and instruction related services	1,266	1,249	1,230	870	678	858	930	769	601	615
General administration	75	76	65	43	26	42	43	49	114	80
School administrative services	247	45	279	291	398	349	365	95	179	173
Central services	157	161	170	145	110	118	125	85	73	94
Administrative information technology	29	30	32	25	24	25	25	21	25	25
Plant operations and maintenance	1,001	904	854	775	649	765	815	762	752	746
Pupil transportation	19	17	17	18	16	19	36	38	32	26
Other support services	216	271	56	226	206	133	143	5	-	-
Food Service	136	134	133	217	171	239	266	248	266	253
Total	<u>6,863</u>	<u>6,620</u>	<u>6,401</u>	<u>5,872</u>	<u>5,353</u>	<u>5,971</u>	<u>6,116</u>	<u>5,814</u>	<u>5,789</u>	<u>5,889</u>

Source: District Personnel Records

Newark Board of Education

Operating Statistics

Last Ten Fiscal Years

(Unaudited)

Fiscal Year	Enrollment	Operating Expenditures ^a	Cost Per Pupil	Percentage Change	Teaching Staff ^b	Pupil/Teacher Ratio			Average Daily Enrollment (ADE) ^c	Average Daily Attendance (ADA) ^c	% Change in Average Daily Enrollment	Student Attendance Percentage
						Elementary	Middle School	Senior High School				
2012	45,525	\$ 1,046,417,560	\$ 22,986	1.66%	3,282	1:21	1:21	1:20	37,445	34,540	-6.81%	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	37,197	35,033	0.18%	94.18%
2021	48,871	1,271,161,071	26,011	6.22%	3,031	1:16	1:18	1:18	37,066	37,166	-0.35%	100.27%

Sources: District records

Note: Enrollment based on annual October district count.

^a Operating expenditures equal total governmental funds expenditures less debt service and capital projects / outlay.^b Teaching staff includes only full-time equivalents of certificated staff.^c Average daily enrollment and average daily attendance are obtained from the School Register Summary (SRS).

Newark Board of Education
School Building Information
Last Ten Fiscal Years
Unaudited

School Facility	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Arts										
Square Feet	195,994	198,324	198,324	198,324	198,324	198,324	198,324	198,324	198,324	198,324
Capacity (students)	616	552	552	552	552	552	552	552	552	552
Enrollment	646	687	694	701	713	713	665	612	578	616
American History High (Montgomery)										
Square Feet	116,506	117,509	117,509	117,509	117,509	117,509	117,509	117,509	117,509	117,509
Capacity (students)	357	718	718	718	718	718	718	718	718	718
Enrollment	289	340	400	467	450	450	474	504	440	445
Barringer										
Square Feet	296,708	296,708	296,708	296,708	296,708	296,708	296,708	296,708	296,708	296,708
Capacity (students)	1,650	1,029	1,029	1,029	1,029	1,029	1,029	1,029	1,029	1,029
Enrollment	1,414	1,291	1,272	1,407	1,330	1,330	1,551	1,514	1,607	1,597
Central										
Square Feet	261,361	261,361	261,361	261,361	261,361	261,361	261,361	261,361	261,361	261,361
Capacity (students)	1,200	1,015	1,015	1,015	1,015	1,015	1,015	1,015	1,015	1,015
Enrollment	802	776	828	816	832	832	802	779	774	729
East Side										
Square Feet	305,421	302,353	302,353	302,353	302,353	302,353	302,353	302,353	302,353	302,353
Capacity (students)	1,477	1,075	1,075	1,075	1,075	1,075	1,075	1,075	1,075	1,075
Enrollment	1,465	1,467	1,558	1,700	1,802	1,802	1,888	2,056	2,126	2,024
Malcolm X Shabazz High										
Square Feet	316,385	313,585	313,585	313,585	313,585	313,585	313,585	313,585	313,585	313,585
Capacity (students)	1,423	942	942	942	942	942	942	942	942	942
Enrollment	706	636	574	787	562	562	466	398	362	360
Science High										
Square Feet	273,859	275,743	275,743	275,743	275,743	275,743	275,743	275,743	275,743	275,743
Capacity (students)	1,200	714	714	714	714	714	714	714	714	714
Enrollment	769	787	813	816	847	847	804	827	820	869
Technology High										
Square Feet	168,863	172,163	172,163	172,163	172,163	172,163	172,163	172,163	172,163	172,163
Capacity (students)	715	750	750	750	750	750	750	750	750	750
Enrollment	548	575	591	681	610	610	592	654	643	685

Newark Board of Education
School Building Information
Last Ten Fiscal Years
Unaudited

School Facility	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
University High										
Square Feet	147,869	147,869	147,869	147,869	147,869	147,869	147,869	147,869	147,869	147,869
Capacity (students)	864	754	754	754	754	754	754	754	754	754
Enrollment	567	595	611	601	536	536	539	558	458	489
Weequahic										
Square Feet	186,549	220,995	220,995	220,995	220,995	220,995	220,995	220,995	220,995	220,995
Capacity (students)	786	777	777	777	777	777	777	777	777	777
Enrollment	679	624	536	454	338	338	375	430	394	385
West Side High(Newark Evening School)										
Square Feet	145,381	145,501	145,501	145,501	145,501	145,501	145,501	145,501	145,501	145,501
Capacity (students)	868	712	712	712	712	712	712	712	712	712
Enrollment	1,219	1,050	941				714	604	613	619
Luis Munoz Marin w/ Broadway										
Square Feet	191,351	191,351	191,351	191,351	191,351	191,351	191,351	191,351	191,351	191,351
Capacity (students)	1,111	980	980	980	980	980	980	980	980	980
Enrollment	989	956	924	967	967	967	930	856	834	802
Abington Avenue										
Square Feet	77,878	84,836	84,836	84,836	84,836	84,836	84,836	84,836	84,836	84,836
Capacity (students)	728	661	661	661	661	661	661	661	661	661
Enrollment	731	767	757	728	728	728	864	887	877	879
Alexander Street										
Square Feet	74,844	74,849	74,849	74,849	74,849	74,849	74,849	74,849	74,849	74,849
Capacity (students)	617	511	511	511	511	511	511	511	511	511
Enrollment	448	379	383							
Ann Street										
Square Feet	113,355	111,609	111,609	111,609	111,609	111,609	111,609	111,609	111,609	111,609
Capacity (students)	805	720	720	720	720	720	720	720	720	720
Enrollment	1,336	1,340	1,401	1,361	1,361	1,361	1,255	1,322	1,272	1,243
Avon Avenue(B.R.I.C.K. Avon Academy)										
Square Feet	91,081	92,229	92,229	92,229	92,229	92,229	92,229	92,229	92,229	92,229
Capacity (students)	488	598	598	598	598	598	598	598	598	598
Enrollment	593	584	626	631	631	631	529	512	536	551

Newark Board of Education
School Building Information
Last Ten Fiscal Years
Unaudited

School Facility	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Belmont Runyon										
Square Feet	118,734	118,936	118,936	118,936	118,936	118,936	118,936	118,936	118,936	118,936
Capacity (students)	544	490	490	490	490	490	490	490	490	490 *
Enrollment	537	511	497	539	539	539	537	475	481	452
William H. Brown Academy										
Square Feet	95,494	95,494	95,494	95,494						
Capacity (students)	872									
Enrollment										
Boylan Street - Alexander Street Annex										
Square Feet	24,083	24,083	24,083	24,083						
Capacity (students)	50	31	31	31						
Enrollment	94	90	85							
Bragaw Avenue										
Square Feet	64,797	74,240	74,240	74,240						
Capacity (students)	484	390	390	390						
Enrollment	337	312	275							
Branch Brook										
Square Feet	21,870	20,542	20,542	20,542	20,542	20,542	20,542	20,542	20,542	
Capacity (students)	47	51	51	51	51	51	51	51	51	
Enrollment	159	166	187	170	178	178	161	147	111	
Bruce Street w/ GW Carver										
Square Feet	235,206	210,384	210,384	210,384	210,384	210,384	210,384	210,384	210,384	210,384
Capacity (students)	*	*	*	*	1,026	1,026	1,026	1,026	1,026	1,026
Enrollment	42	57	51	52	47	47	56	61	56	56
Burnet Street										
Square Feet	84,999	84,999	84,999	84,999						
Capacity (students)	370	347	347	347						
Enrollment	234									
Camden Street										
Square Feet	169,014	169,014	169,014	169,014	169,014	169,014	169,014	169,014	169,014	169,014
Capacity (students)	991	658	658	658	933	933	933	933	933	933
Enrollment	549	578	578	662	629	629	661	625	600	597

Newark Board of Education
School Building Information
Last Ten Fiscal Years
Unaudited

School Facility	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Camden Middle (Bard Early College H.S. and New Bridges H.S.)										
Square Feet	176,362	153,613	153,613	153,613	153,613	153,613	153,613	153,613	153,613	153,613
Capacity (students)	901	933	933	933	680	680	680	680	680	680
Enrollment	320	417	439	774	307	307	344	423	387	407
Chancellor Avenue										
Square Feet	80,670	81,199	81,199	81,199	81,199	81,199	81,199	81,199	81,199	81,199
Capacity (students)	614	599	599	599	599	599	599	599	599	599
Enrollment	295	286	302	543	537		486	504	522	500
Chancellor Avenue Annex										
Square Feet	40,771	40,813	40,813	40,183	40,183	40,183	40,183	40,183	40,183	40,183
Capacity (students)	*	266	266	266	266	266	266	266	266	266
Enrollment	158	161	185				180	176	178	NA
Cleveland										
Square Feet	76,515	77,449	77,449	77,449	77,449	77,449	77,449	77,449	77,449	77,449
Capacity (students)	452	665	665	665	665	665	665	665	665	665
Enrollment	329	445	389	424	440	440	493	445	435	418
Dayton Street										
Square Feet	123,401	123,401	123,401	123,401						
Capacity (students)	702	683	683	683						
Enrollment	299									
Eighteenth Avenue										
Square Feet	102,340	91,215								
Capacity (students)	465	477								
Enrollment	214									
Elliott Street										
Square Feet	62,724	62,028	62,028	62,028	62,028	62,028				
Capacity (students)	583	471	471	471	471	471				
Enrollment	462	475	450	457	466					
New Elliot Street										
Square Feet					137,000	137,000	137,000	137,000	137,000	137,000
Capacity (students)					930	930	930	930	930	930
Enrollment							740	976	896	945

Newark Board of Education
School Building Information
Last Ten Fiscal Years
Unaudited

School Facility	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Fifteenth Avenue										
Square Feet	64,543	72,906	72,906	72,906	72,906	72,906	72,906	72,906	72,906	72,906
Capacity (students)	567	428	428	428	428	428	428	428	428	428
Enrollment										
First Avenue										
Square Feet	188,424	188,424	188,424	188,424	188,423	188,423	188,423	188,423	188,423	188,423
Capacity (students)	722	830	830	830	830	830	830	830	830	830
Enrollment	1,112	1,064	1,117	1,099	1,121	1,121	1,171	1,156	1,149	1,139
Dr. E. Alma Flagg										
Square Feet	75,406	75,406	75,406	75,406	75,406	75,406	75,406	75,406	75,406	75,406
Capacity (students)	405	511	511	511	511	511	511	511	511	511
Enrollment	510	503	493	531	503	503	593	478	464	433
Fourteenth Avenue										
Square Feet	57,964	57,965	57,965	57,965	57,965	57,965	57,965	57,965	57,965	57,965
Capacity (students)	340	280	280	280	280	280	280	280	280	280
Enrollment	251	229	235	248	245	245	53	96	104	111
Franklin										
Square Feet	87,540	87,540	87,540	87,540	87,540	87,540	87,540	87,540	87,540	87,540
Capacity (students)	538	490	490	490	490	490	490	490	490	490
Enrollment	570	617	662	657	586	586	531	538	557	616
George Washington Carver										
Square Feet	235,206	210,384	210,384	210,384	210,384	210,384	210,384	210,384	210,384	210,384
Capacity (students)	1,168	1,026	1,026	1,026	1,026	1,026	1,026	1,026	1,026	1,026
Enrollment	527	525	523	555	529	529	477	531	542	509
Gladys Hillman-Jones										
Square Feet	89,444	89,437	89,437	89,437	89,437	89,437	89,437	89,437	89,437	89,437
Capacity (students)	351	376	376	376	376	376	376	376	376	376
Enrollment				153	164	164	168	142	130	
Dr. William H. Horton										
Square Feet	106,532	104,088	104,088	104,088	104,088	104,088	104,088	104,088	104,088	104,088
Capacity (students)	713	693	693	693	693	693	693	693	693	693
Enrollment	845	788	800	813	824	824	754	752	779	743

Newark Board of Education
School Building Information
Last Ten Fiscal Years
Unaudited

School Facility	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Harriet Tubman										
Square Feet	50,652	50,653	50,653	50,653	50,653	50,653	50,653	50,653	50,653	50,653
Capacity (students)	365	351	351	351	351	351	351	351	351	351
Enrollment	279	296	348	356	360	360	393	394	385	373
Hawkins Street										
Square Feet	69,161	69,161	69,161	69,161	69,161	69,161	69,161	69,161	69,161	69,161
Capacity (students)	494	499	499	499	499	499	499	499	499	499
Enrollment	524	523	588	644	698	698	726	663	696	675
Newark Innovation Academy(Harold Wilso .										
Square Feet	73,346	73,347	73,347	73,347	73,347	73,347	73,347	73,347	73,347	73,347
Capacity (students)	368	409	409	409	409	409	409	409	409	409
Enrollment	437	181	77	141	119					
Hawthorne Avenue										
Square Feet	76,741	77,046	77,046	77,046	63,178	63,178	63,178	63,178	63,178	63,178
Capacity (students)	510	594	594	594	594	594	594	594	594	594
Enrollment	339	339	328	400	352	352	481	489	463	465
John F. Kennedy										
Square Feet	45,806	46,576	46,576	46,576	46,576	46,576	46,576	46,576	46,576	46,576
Capacity (students)	279	187	187	187	187	187	187	187	187	187
Enrollment	172	175	168	181	181	181	165	177	149	143
Lafayette Street										
Square Feet	80,094	82,431	82,431	82,431	68,118	68,118	68,118	68,118	68,118	68,118
Capacity (students)	643	650	650	650	650	650	650	650	650	650
Enrollment	1,093	1,118	1,154	1,100	1,169	1,169	1,200	1,233	1,267	1,202
Lincoln										
Square Feet	57,450	57,539	57,539	57,539	57,539	57,539	57,539	57,539	57,539	57,539
Capacity (students)	415	387	387	381	387	387	387	387	387	387
Enrollment	398	416	403	442	415	415	450	419	412	392
Louise A. Spencer (Eagle Academy/Girls' Academy of Newark ES/ Newark Early College)										
Square Feet	191,950	192,189	192,189	192,189	192,189	192,189	192,189	192,189	192,189	192,189
Capacity (students)	1,055	887	887	887	630	630	630	630	630	630
Enrollment	619	658	828	690	1,157	1,157	1,038	980	728	738

Newark Board of Education
School Building Information
Last Ten Fiscal Years
Unaudited

School Facility	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Madison Elementary										
Square Feet	82,490	82,543	82,543	82,543	82,543	82,543	82,543	82,543	82,543	82,543
Capacity (students)	715	560	560	560	560	560	560	560	560	560
Enrollment	408	455	436							
Maple Avenue										
Square Feet	82,351	79,522	79,522	79,522	58,970	58,970	58,970	58,970	58,970	58,970
Capacity (students)	467	320	320	320	305	305	305	305	305	305
Enrollment	466	461	430							
Martin Luther King Jr.										
Square Feet	118,888	118,888	118,888	118,888	118,888	118,888	118,888	118,888	118,888	118,888
Capacity (students)	650	528	528	528	528	528	528	528	528	528
Enrollment	418									
McKinley										
Square Feet	154,884	159,793	159,793	159,793	148,949	148,949	148,949	148,949	148,949	
Capacity (students)	1,046	791	791	791	791	791	791	791	791	791
Enrollment	903	902	919	895	842	842	839	831	849	784
Miller Street										
Square Feet	79,224	79,225	79,225	79,225						
Capacity (students)	665	563	563	563						
Enrollment	453	557	510	518						
West High School 9th Grade (Morton Street)										
Square Feet	99,903	99,902	99,902	99,902	99,902	99,902	99,902	99,902	99,902	99,902
Capacity (students)	557	546	546	546	546	546	546	546	546	546
Enrollment										
Mt. Vernon										
Square Feet	110,290	110,289	110,289	110,289	110,289	110,289	110,289	110,289	110,289	110,289
Capacity (students)	1,024	806	806	806	806	806	806	806	806	806
Enrollment	666	676	670	671	742	742	758	851	844	816
Rafael Hernandez School										
Square Feet	98,661	112,774	112,774	112,774	112,774	112,774	112,774	112,774	112,774	112,774
Capacity (students)	564	447	447	447	447	447	447	447	447	447
Enrollment	585	604	622	689	738	738	789	755	772	704

Newark Board of Education
School Building Information
Last Ten Fiscal Years
Unaudited

School Facility	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Newton Street										
Square Feet	94,693	90,906	90,906	90,906	90,906	90,906	90,906	90,906	90,906	90,906
Capacity (students)	361	507	507	507	507	507	507	507	507	507
Enrollment	366	408	331				30	4		
Oliver Street										
Square Feet	94,693	89,294	89,294	89,294	138,000	138,000	138,000	138,000	138,000	138,000
Capacity (students)	612	627	627	627	930	930	930	930	930	930
Enrollment	894	905	962	962	974	974	1,052	1,114	1,049	1,078
Peshine Avenue										
Square Feet	124,385	125,354	125,354	125,354	125,354	125,354	125,354	125,354	125,354	125,354
Capacity (students)	879	824	824	824	824	824	824	824	824	824
Enrollment	493	572	676	783	743	648	735	763	728	642
Quitman Street										
Square Feet	122,313	122,269	122,269	122,269	122,269	122,269	122,269	122,269	122,269	122,269
Capacity (students)	900	774	774	774	774	774	774	774	774	774
Enrollment	484	541	595	651	648	678	592	560	551	546
Ridge Street- includes Ridge Str ECC										
Square Feet	64,359	64,359	64,359	64,359	42,582	42,582	42,582	42,582	42,582	42,582
Capacity (students)	604	470	470	470	470	470	470	470	470	470
Enrollment	607	596	607	596	678	531	699	660	664	637
Roberto Clemente										
Square Feet	68,274	70,311	70,311	70,311	70,311	70,311	70,311	70,311	70,311	70,311
Capacity (students)	594	537	537	537	537	537	537	537	537	537
Enrollment	593	584	595	575	531		541	593	616	678
Roseville Avenue School										
Square Feet	19,399	14,550	14,550	14,550						
Capacity (students)	235	172	172	172						
Enrollment	146	156	102							
Samuel L. Berliner										
Square Feet	38,882	38,882	38,882	38,882	38,882	38,882	38,882	38,882	38,882	38,882
Capacity (students)	84	76	76	76	76	76	76	76	76	76
Enrollment	46	38		181	204	204	240	164	184	

Newark Board of Education
School Building Information
Last Ten Fiscal Years
Unaudited

School Facility	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
South Street @ old oliver										
Square Feet	30,656	29,510	29,510	29,510	90,906	89,294	89,294	89,294	89,294	89,294
Capacity (students)	296	266	266	266	627	627	627	627	627	627
Enrollment	330	343	358	349	380	974	705	276	798	798
South Seventeenth Street										
Square Feet	87,324	87,359	87,359	87,359	87,359	87,359	87,359	87,359	87,359	87,359
Capacity (students)	578	593	593	593	593	593	593	593	593	593
Enrollment	469	468	463	502	481	481	515	452	451	353
Speedway Avenue (Early Childhood - West)										
Square Feet	137,609	127,530	127,530	127,530	127,530	127,530	127,530	127,530	127,530	127,530
Capacity (students)	600	645	645	645	645	645	645	645	645	645
Enrollment	463	453	588	654	541	541	129	104	125	
New Speedway										
Square Feet								115,552	115,552	115,552
Capacity (students)								881	881	881
Enrollment								703	633	579
Sussex Avenue										
Square Feet	70,977	71,392	71,392	71,392	64,742	64,742	64,742	64,742	64,742	64,742 *
Capacity (students)	551	432	432	432	432	432	432	432	432	432
Enrollment	434	497	524	511	481	481	481	506	475	426
Thirteenth Avenue										
Square Feet	241,838	202,702	202,702	202,702	202,702	202,702	202,702	202,702	202,702	202,702
Capacity (students)	1,378	912	912	912	912	912	912	912	912	912
Enrollment	650	882	831	797	744	744	683	621	629	619
Ivy Hill (Vailsburg)										
Square Feet	78,694	117,992	117,992	117,992	117,992	117,992	117,992	117,992	117,992	117,992
Capacity (students)	674	544	544	544	544	544	544	544	544	544
Enrollment	559	552	561	548	566	566	567	544	529	517
Wilson Avenue (including Early Childhood Center)										
Square Feet	92,126	92,591	92,591	92,591	92,541	92,541	92,541	92,541	92,541	92,541
Capacity (students)	294	415	415	415	415	415	415	415	415	415 *
Enrollment	841	928	980	1,031	1,142	1,142	1,142	1,177	1,177	1,135
Newark Vocational High School / Newark Leadership Academy (Former Renaissance Academy)										
Square Feet	155,959	155,959	155,959	155,959	155,959	155,959	155,959	155,959	155,959	155,959
Capacity (students)	625	574	574	574	574	574	574	574	574	574
Enrollment	426	483	503	609	260		6	223	177	388

Newark Board of Education
School Building Information
Last Ten Fiscal Years
Unaudited

School Facility	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
New Park School										
Square Feet	115,714	115,715	115,715	115,715	115,715	115,715	115,715	115,715	115,715	115,715
Capacity (students)	600	640	640	640	640	640	640	640	640	640
Enrollment	743	795	850	852	898	898	835	893	818	848
Fast Track Success Academy / Newark Hybrid HS										
Square Feet	31,069	32,163	32,163	32,163	32,163	32,163	32,163	32,163	32,163	32,163
Capacity (students)	250	67	67	67	67	67	67	67	67	67
Enrollment	238	119	152	122	475		83			
Early Childhood Academy South (Clinton Ave)										
Square Feet		43,531	43,531	43,531						
Capacity (students)		142	142	142						
Enrollment	121	255	197	128						
Charter School Enrollment										
Square Feet										
Capacity (students)										
Enrollment	7,907	9,759	10,745	13,070	14,266	14,266	14,266	16,927	17,619	18,908
Salome Urena/North 10th St Elementary School										
Square Feet	62,724	62,028	62,028	62,028	62,028	62,028	62,028	62,028	62,028	62,028
Capacity (students)	583	471	471	471	471	471	471	471	471	471
Enrollment	462	475	450	457	466		223	339	318	368
Newark School of Data Science & Information Technology										
Square Feet										39,961
Capacity (students)										
Enrollment										
Newark School of Fashion & Design										58,340
Square Feet										
Capacity (students)										
Enrollment										

* 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	Project #	Fiscal Year									
			2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012
Abington Avenue	84,836	Various	\$ 391,188	\$ 303,096	\$ 197,729	\$ 183,001	\$ 125,464	\$ 135,633	\$ 149,024	\$ 137,782	\$ 220,366	\$ 166,941
Alexander Street	74,849	Various	345,137	267,415	174,453	161,458	110,694	119,666	131,481	121,562	194,424	160,437
American History High (Warrant Street)	117,509	Various	541,846	419,828	273,881	253,480	173,784	187,869	206,418	190,846	305,236	249,744
Ann Street	111,609	Various	514,641	398,749	260,130	240,753	165,059	178,436	196,054	181,260	289,910	242,990
Arts	198,324	Various	914,493	708,558	462,239	427,807	293,302	317,073	348,378	322,097	515,157	420,136
Avon Avenue	92,229	Various	425,278	329,509	214,961	198,948	136,398	147,452	162,010	149,789	239,570	195,243
Audio Visual Library	14,025	Various	64,671	50,108	32,688	30,253	20,742	22,423	24,636	22,778	36,431	31,500
Barringer	296,708	Various	1,368,152	1,060,057	691,545	640,032	438,802	474,366	521,201	481,882	770,715	636,028
Belmont Runyon	118,936	Various	548,426	424,926	277,207	256,558	175,895	190,151	208,924	193,163	308,943	254,520
Boylan Street		Various					35,616	38,503	42,304	39,113	62,557	51,625
Bragaw Avenue		Various					109,794	118,692	130,411	120,573	192,842	138,900
Branch Brook	20,542	Various	94,721	73,391	47,878	44,311	30,380	32,842	36,084	33,362	53,359	46,881
Broadway		Various										410,183
Bumet Street		Various					125,705	135,893	149,310	138,046	220,789	182,205
Camden Middle (Bard Early College High School)	153,613	Various	708,326	548,817	358,030	331,360	227,179	245,591	269,838	249,482	399,018	378,053
Camden Street	169,014	Various	779,341	603,841	393,925	364,582	249,955	270,213	296,892	274,495	439,023	362,301
Central	261,361	Various	1,205,163	933,772	609,161	563,785	386,528	417,855	459,110	424,475	678,899	560,258
Chancellor Avenue	81,199	Various	374,417	290,102	189,253	175,155	120,085	129,818	142,635	131,875	210,919	172,926
Chancellor Avenue Annex	40,813	Various	188,193	145,814	95,124	88,038	60,358	65,250	71,693	66,284	106,014	87,397
Cleveland	77,449	Various	357,126	276,704	180,512	167,066	114,540	123,823	136,048	125,784	201,178	164,019
Clinton Avenue		Various					64,378	69,596	76,467	70,698	113,074	93,316
Dayton Street		Various							216,768	200,415	320,541	264,524
Dr. E. Alma Flagg	75,406	Various	347,705	269,405	175,751	162,659	111,518	120,556	132,459	122,466	195,871	161,642
Dr. William H. Horton	104,088	Various	479,961	371,878	242,601	224,529	153,936	166,412	182,842	169,049	270,374	228,364
East Side	302,353	Various	1,394,182	1,080,225	704,702	652,209	447,151	483,391	531,117	491,050	785,378	654,706
Early Childhood Academy		Various							66,981	61,928	99,047	
Eighteenth Avenue		Various									236,936	219,378
Elliott Street	137,000	Various	631,721	489,464	319,309	295,524	91,733	99,168	108,959	100,739	161,121	134,456
Fast Track Academy		Various					47,566	51,421	56,498	52,236	83,545	66,600
Fifteenth Avenue	72,906	Various	336,177	260,473	169,924	157,266	107,821	116,559	128,067	118,406	189,377	138,355
First Avenue	188,424	Various	868,843	673,188	439,165	406,452	278,661	301,245	330,988	306,018	489,442	403,909
Fourteenth Avenue	57,965	Various	267,283	207,093	135,101	125,037	85,725	92,672	101,822	94,141	150,567	124,253
Franklin	87,540	Various	403,656	312,757	204,032	188,834	129,463	139,956	153,774	142,173	227,390	187,652
George Washington Carver	210,384	Various	970,103	751,645	490,347	453,822	311,137	336,354	369,563	341,683	546,484	504,192
Gladys Hillman-Jones (ECC-North)	89,437	Various	412,403	319,534	208,453	192,926	132,269	142,989	157,106	145,254	232,317	191,734
Harriet Tubman	50,653	Various	233,566	180,969	118,058	109,264	74,911	80,982	88,978	82,265	131,574	108,578
Hawkins Street	69,161	Various	318,909	247,093	161,195	149,188	102,282	110,572	121,489	112,324	179,649	148,255
Hawthorne Avenue	63,178	Various	291,320	225,718	147,251	136,282	113,944	123,178	135,340	125,130	200,131	164,503
Ivy Hill (formerly Valisburg)	117,992	Various	544,074	421,553	275,007	254,522	174,499	188,641	207,266	191,630	306,491	168,690
Innovative Academy	73,347	Various	338,211	262,049	170,952	158,218	108,473	117,265	128,842	119,122	190,523	157,226
John F. Kennedy	46,576	Various	214,767	166,403	108,556	100,470	68,881	74,464	81,816	75,644	120,984	98,191
Lafayette Street	68,118	Various	314,099	243,367	158,764	146,938	100,740	108,905	144,799	133,876	214,119	171,691

Newark Board of Education
Schedule of Required Maintenance For School Facilities
Last Ten Fiscal Years
Unaudited

Undistributed Expenditures - Required Maintenance for School Facilities

School Facility	Building Area	Project #	Fiscal Year									
			2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012
Lincoln	57,539	Various	\$ 265,318	\$ 205,571	\$ 134,108	\$ 124,118	\$ 85,095	\$ 91,991	\$ 101,074	\$ 93,449	\$ 149,461	\$ 123,151
Louise A. Spencer	192,189	Various	886,204	686,639	447,940	414,573	284,229	307,265	337,601	312,133	499,221	411,467
Luis Munoz Marin w/ Broadway	191,351	Various	882,340	683,645	445,987	412,766	282,990	305,925	336,129	310,772	497,045	410,183
Madison Elementary	82,543	Various	380,614	294,904	192,385	178,055	122,073	131,967	144,996	134,058	214,410	176,827
Malcolm X Shabazz High	313,585	Various	1,445,973	1,120,354	730,881	676,438	463,762	501,348	550,847	509,291	814,554	678,208
Maple Avenue, including annex	58,970	Various	271,917	210,684	137,443	127,205	87,211	94,279	139,689	129,151	206,563	176,529
Martin Luther King Jr.	118,888	Various	548,205	424,754	277,095	256,455	175,824	190,074	208,840	193,085	308,818	254,850
Mary Wheeler Willis	30,100	Various	138,794	107,539	70,155	64,929	44,515	48,123	52,874	48,885	78,186	64,523
McKinley	148,949	Various	686,820	532,154	347,159	321,300	220,281	238,134	280,694	259,519	415,071	332,012
Miller Street		Various							139,167	128,669	205,791	169,826
Morton Street	99,902	Various	460,659	356,923	232,844	215,500	147,745	159,720	175,489	162,250	259,501	214,154
Mt. Vernon	110,289	Various	508,554	394,033	257,053	237,906	163,107	176,326	193,735	179,120	286,482	236,419
NJ Regional Day School-Newark	21,714	Various	100,126	77,578	50,609	46,840	32,113	34,716	38,143	35,266	56,403	46,546
Newark Vocational West Kinney	155,959	Various	719,143	557,199	363,498	336,421	230,648	249,342	273,959	253,292	405,112	334,316
Newton Street	90,906	Various	419,177	324,782	211,877	196,094	134,441	145,337	159,686	147,640	236,133	194,992
Oliver Street	138,000	Various	636,333	493,036	321,640	297,681	204,089	220,629	156,855	145,022	231,946	202,986
Park School	115,715	Various	533,574	413,418	269,700	249,610	171,131	185,001	203,266	187,932	300,576	248,046
Parker Street Warehouse	20,000	Various	92,222	71,455	46,615	43,142	29,578	31,975	35,132	32,482	51,951	42,872
Pathway Academy	30,000	Various	138,333	107,182	69,922	64,713	44,367	47,963	52,698	48,723	77,927	64,309
Peshine Avenue	125,354	Various	578,021	447,856	292,166	270,403	185,386	200,411	220,198	203,587	325,614	266,634
Quitman Street	122,269	Various	563,795	436,834	284,976	263,748	180,824	195,479	214,779	198,576	317,600	262,192
Rafael Hernandez School	112,774	Various	520,013	402,911	262,845	243,266	166,782	180,299	198,100	183,156	292,937	211,491
Ridge Street	42,582	Various	196,350	152,134	99,247	91,854	62,975	68,079	113,054	104,525	167,176	137,961
Roberto Clemente	70,311	Various	324,211	251,202	163,876	151,669	103,983	112,411		114,192	182,637	146,353
Roseville Avenue School		Various							25,559	23,631	37,794	41,584
Salome Urena/North 10th St Elementary School	62,028	Various	286,018	221,609	144,570	133,801						
Samuel L. Berliner (ECC-Central)	38,882	Various	179,289	138,915	90,623	83,873	57,503	62,163	68,301	63,148	100,998	83,348
Science High	275,743	Various	1,271,480	985,155	642,681	594,809	407,797	440,848	484,373	447,832	716,257	587,049
South Seventeenth Street	87,359	Various	402,822	312,110	203,610	188,443	134,441	145,337	153,456	141,879	226,920	187,189
South Street	89,294	Various	411,744	319,023	208,120	192,617	43,642	47,180	51,838	47,927	76,654	65,715
Speedway Avenue	127,530	Various	588,054	455,630	297,237	275,097	188,604	203,890	224,021	207,121	331,266	294,981
Sussex Avenue	64,742	Various	298,532	231,306	150,896	139,656	95,747	103,507	125,408	115,947	185,445	152,147
Technology High	172,163	Various	793,862	615,092	401,265	371,375	254,612	275,248	302,423	279,609	447,203	361,592
Thirteenth Avenue	202,702	Various	934,680	724,199	472,443	437,251	299,777	324,073	356,069	329,207	526,529	518,408
University High	147,869	Various	681,840	528,296	344,642	318,970	218,684	236,408	259,748	240,153	384,098	316,974
Untermann Stadium & Fieldhouse	3,600	Various	16,600	12,862	8,391	7,766	5,324	5,756	6,324	5,847	9,351	7,717
Warehouse Motor Pool	50,000	Various	230,555	178,636	116,536	107,856	73,945	79,938	87,831	81,205	129,878	107,181
Weequahic	220,995	Various	1,019,031	789,555	515,079	476,711	326,830	353,319	388,202	358,917	574,046	399,890
West Side High	145,501	Various	670,920	519,835	339,123	313,862	215,182	232,622	255,589	236,307	377,947	311,641
William H. Brown Academy		Various						141,226	152,672	167,746	158,091	204,703
Wilson Avenue	92,591	Various	426,947	330,802	215,804	199,729	136,933	148,031	162,646	150,376	240,510	197,482
Grand Total	7,958,432		\$ 36,697,169	\$ 28,433,313	\$ 18,548,924	\$ 17,167,231	\$ 12,028,764	\$ 12,533,153	\$ 13,845,925	\$ 14,203,362	\$ 17,854,957	\$ 20,134,733

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, 2021
Unaudited

	<u>Coverage</u>	<u>Deductible</u>
School Policies		
All Risk Property - (Travelers Insurance Co.)		
Buildings and Contents (All Locations)	\$1,961,881,531	
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
Excess Liability Insurance (Safety National Casualty Corp)		
Per Occurrence	8,000,000	
Per Aggregate	8,000,000	
Excess General Liability		2,000,000
Excess Automobile Liability		2,000,000
Excess Workers Compensation Insurance (State National Insurance)		
Excess Workers' Compensation	2,000,000	1,500,00
Commercial Automobile Insurance - (Selective Insurance Group)		
Auto Liability	2,000,000	
Comprehensive	Actual Cash Value cars	25,000
	Actual Cash Value buses	25,000
Collision	Actual Cash Value cars	25,000
	Actual Cash Value buses	25,000
Fidelity Insurance (Crime) - Travelers Insurance Co.		
Blanket Bond for Forgery & Employee Dishonesty	200,000	
Evan S. Gillingham, Treasurer of School Monies	3,000,000	
Student Accident and Athletic (Full Excess) -		
The Hartford Life & Accident Insurance Company		
Life Benefit	10,000	
Dismemberment	25,000	
Dental	up to 1,000	

Source: District records

Single Audit Section



K-1

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 and each major fund of the Newark Board of Education, in the County of Essex, New Jersey (the "District") as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated March 1, 2022.

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.

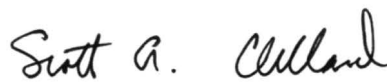
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not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

March 1, 2022
Florham Park, New Jersey

Report on Compliance For Each Major Federal and State Program and
Report on Internal Control Over Compliance Required by the
Uniform Guidance and New Jersey OMB Circular 15-08

Independent Auditors' Report

Honorable 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, 2021. 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; the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and 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, 2021 .

Report on Internal Control Over Compliance


Management of the District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal and state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal and state program and to test and report on internal control over compliance in accordance with the Uniform Guidance and New Jersey OMB Circular 15-08, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

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

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

Purpose of this Report

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and New Jersey OMB Circular 15-08. Accordingly, this report is not suitable for any other purpose.



Scott A. Clelland
Licensed Public School Accountant
No. 1049



WISS & COMPANY, LLP

March 1, 2022
Florham Park, New Jersey

Newark Board of Education
Schedule of Expenditures of Federal Awards
Year ended June 30, 2021

Federal Grantor/Pass-Through Grantor Program Title	FAIN Number	AL Number	Award Amount	Grant Period		June 30, 2020			Adjustments	Cash Received	Budgetary Expenditures	Repayment of Prior Years Balances	June 30, 2021		
				From	To	(Accounts Receivable)	Unearned Revenue	Due to Grantor					(Accounts Receivable)	Unearned Revenue	Due to Grantor
General Fund:															
U.S. Department of Health and Human Services															
Pass-Through State Department of Education															
General Fund:															
Medical Assistance Program - SEMI	2005NJ5MAP	93.778	\$ 3,880,316	07/01/2020	06/30/2021				\$ 3,880,316	\$ (3,880,316)					
FFCRA Medical Assistance Program - SEMI	2005NJ5MAP	93.778	392,201	01/01/2020	12/31/2020				392,201	(392,201)					
Total U.S. Department of Health and Human Services Pass-Through State Department of Education									4,272,517	(4,272,517)					
Total General Fund									4,272,517	(4,272,517)					
Special Revenue Fund:															
U.S. Department of Agriculture															
Pass-Through State Department of Agriculture															
Child And Adult Care Food Program	211NJ304N1099	10.558	4,660,077	07/01/2020	06/30/2021		\$ 229,093		\$ 739,866	213,223	(70,593)		\$ 1,111,589		
Total U.S. Department of Agriculture Pass-Through State Department of Agriculture							229,093		739,866	213,223	(70,593)		1,111,589		
U.S. Department of Homeland Security															
Pass-Through State Department of Education															
Special Revenue Fund:															
Disaster Grants - Public Assistance (Presidentially Declared Disasters) - Superstorm Sandy	4264DRNJ0000001	97.036	292,596	10/29/2012	06/30/2013				\$ 1,027				1,027		
Total U.S. Department of Homeland Security-Through State Department of Education									1,027				1,027		
U.S. Department of Health and Human Services:															
Head Start															
Head Start	02CD400216	93.600	\$8,871,039	07/01/2020	06/30/2021				6,583,985	(7,927,732)		\$ (1,343,747)			
Head Start- American Rescue Plan	02HE000315	93.600	\$1,196,500	04/01/2021	03/31/2023										
Head Start- COVID (P.L. 116-260)	02HE000315	93.600	\$300,969	04/01/2021	03/31/2023				372,772	(829,840)		(457,068)			
Head Start	02CH3093	93.600	\$7,705,629	07/01/2019	06/30/2020	\$ (2,600,048)		18,032	2,643,623				61,607		
Head Start	02CH3093	93.600	8,124,403	07/01/2018	06/30/2019				18,290				18,290		
Head Start	02CH3093	93.600	7,060,920	07/01/2017	06/30/2018				22,331				22,331		
Subtotal Head Start						(2,600,048)	40,621	18,032	9,600,380	(8,757,572)		(1,800,815)	102,228		
The Centers for Disease Control HIV Prevention															
The Centers for Disease Control HIV Prevention	20NU87PS004373	93.079	350,000	08/01/2020	07/31/2021				303,015	(330,629)		(27,614)			
The Centers for Disease Control HIV Prevention	19NU87PS004373	93.079	346,000	08/01/2019	07/31/2020	(177,788)		24,173	178,914	(43,318)		(18,019)			
The Centers for Disease Control HIV Prevention	18NU87PS004373	93.079	350,000	08/01/2018	07/31/2019	(10,848)		(3,078)	37,594	(23,668)		(45,633)			
Subtotal The Centers for Disease Control HIV Prevention						(188,636)		21,095	519,523	(397,615)		(83,266)			
Total U.S. Department of Health and Human Services						(2,788,684)	40,621	39,127	10,119,903	(9,155,187)		(1,846,448)	102,228		
U.S. Department of Education															
Pass-Through State Department of Education															
Special Revenue Fund:															
Title I Grants to Local Education Agencies Cluster:															
Title I Part A	S010A200030	84.010	23,282,893	07/01/2020	09/30/2021			(215,431)	18,683,306	(19,872,385)		(1,404,510)			
Title I Part A	S010A190030	84.010	26,209,633	07/01/2019	09/30/2020	(451,885)		294,742	2,405,698	(2,741,034)		(492,479)			
Title I Part A	S010A180030	84.010	24,466,734	07/01/2018	06/30/2019	(621,188)		621,188							
Title I Reallocation	S010A200030	84.010	905,713	07/01/2020	09/30/2021					(892,701)		(892,701)			
Title I Reallocation	S010A190030	84.010	690,058	07/01/2019	09/30/2020	(470,946)			470,946						
Title I SIA Part A	S010A200030	84.010A	3,454,200	07/01/2020	09/30/2021			(170,745)	799,649	(1,946,449)		(1,317,545)			
Title I SIA Part A	S010A190030	84.010A	5,897,063	07/01/2019	08/31/2020	(2,063,964)		170,745	2,968,878	(1,350,616)		(274,957)			
Title I SIA Part A	S010A180030	84.010A	5,576,704	07/01/2018	06/30/2019	(1,003,799)		16,066	528,910	474,889			16,066		
Subtotal Title I Grants to Local Education Agencies Cluster						(4,611,782)		16,066	1,229,409	25,803,366	(26,803,185)	(4,382,192)	16,066		
School Improvement Grant Cohort-4R															
School Improvement Grant Cohort-4R	S377A200031	84.377A	5,083,117	09/01/2020	08/31/2021				1,301,654	(4,626,580)		(3,324,926)			
School Improvement Grant Cohort-4R	S377A190031	84.377A	5,619,238	09/01/2019	08/31/2020	(2,785,829)		152,150	3,086,108	(468,793)		(16,364)			
School Improvement Grant Cohort-4R	S377A180031	84.377A	5,903,362	09/01/2018	08/31/2019	(558)		688					130		
Subtotal SIG Grants						(2,786,387)		152,838	4,387,762	(5,095,373)		(3,341,290)	130		
Title IIA															
Title IIA	S367A200029	84.367A	1,964,112	07/01/2020	09/30/2021			(153,167)	1,745,472	(1,816,609)		(224,304)			
Title IIA	S367A190029	84.367A	2,164,426	07/01/2019	09/30/2020	(381,046)		251,714	443,223	(368,289)		(54,398)			
Title IIA	S367A180029	84.367A	2,347,991	07/01/2018	06/30/2019	(189,927)		189,927							
Subtotal Title IIA Grants						(570,973)		288,474	2,188,695	(2,184,898)		(278,702)			
Language Instruction for English Learners and Immigrant Students:															
Title III	S365A200030	84.365	1,160,156	07/01/2020	09/30/2021			(1,295)	391,295	(390,934)		(934)			
Title III	S365A190030	84.365	1,118,288	07/01/2019	09/30/2020	(121,082)		5,889	315,707	(523,529)		(323,015)			
Title III Immigrant	S365A200030	84.365	305,848	07/01/2020	09/30/2021			(35,158)	35,158						
Title III Immigrant	S365A190030	84.365	348,402	07/01/2019	08/31/2020	(3,150)		35,158	6,013	(35,158)			2,863		
Title III Immigrant	S365A180030	84.365	367,531	07/01/2018	06/30/2019			1,056					1,056		
Subtotal Language Instruction for English Learners and Immigrant Students						(124,232)		1,056	4,594	748,173	(949,621)	(323,949)	2,863	1,056	

Newark Board of Education
 Schedule of Expenditures of Federal Awards
 Year ended June 30, 2021

Federal Grantor/Pass-Through Grantor Program Title	FAIN Number	AL Number	Award Amount	Grant Period		June 30, 2020						June 30, 2021			
				From	To	(Accounts Receivable)	Unearned Revenue	Due to Grantor	Adjustments	Cash Received	Budgetary Expenditures	Repayment of Prior Years Balances	(Accounts Receivable)	Unearned Revenue	Due to Grantor
Title IV	S424A200031	84.424	\$ 1,777,825	07/01/2020	09/30/2021				\$ (306,242)	\$ 553,611	\$ (425,398)		\$ (178,029)		
Title IV	S424A190031	84.424	1,638,355	07/01/2019	09/30/2020	\$ (237,990)			302,730	244,356	(1,061,004)		(751,908)		
Title IV	S424A180031	84.424	1,383,780	07/01/2018	06/30/2019	(58,229)		\$ 7,470	50,402	80,981	(73,154)				\$ 7,470
Subtotal Title IV Grants						<u>(296,219)</u>		<u>7,470</u>	<u>46,890</u>	<u>878,948</u>	<u>(1,559,556)</u>		<u>(929,937)</u>		<u>7,470</u>
Special Education Grant Cluster:															
IDEA, Part B	H027A200100	84.027	10,802,306	07/01/2020	09/30/2021					7,660,339	(9,461,761)		(1,801,422)		
IDEA, Part B	H027A190100	84.027	11,025,495	07/01/2019	09/30/2020	(1,986,563)			128,327	1,858,236	(925,507)		(925,507)		
IDEA, Part B	H027A180100	84.027	10,687,564	07/01/2018	06/30/2019	(422,661)			422,661				-		
IDEA, Preschool	H173A200114	84.173	280,765	07/01/2020	09/30/2021					107,666	(120,572)		(12,906)		
IDEA, Preschool	H173A190114	84.173	290,142	07/01/2019	09/30/2020	(40,280)			4,523	35,757			-		
IDEA, Preschool	H173A180114	84.173	533,593	07/01/2018	06/30/2019	(10,370)			10,370				-		
Subtotal of Special Education Grant Cluster						<u>(2,459,874)</u>			<u>565,881</u>	<u>9,661,998</u>	<u>(10,507,840)</u>		<u>(2,739,835)</u>		
Career and Technical Education (Perkins)	V048A200030	84.048A	382,582	07/01/2020	06/30/2021					247,259	(377,495)		(130,236)		
Career and Technical Education (Perkins)	V048A190030	84.048A	401,584	07/01/2019	06/30/2020	(234,913)			23,211	222,106					10,404
Career and Technical Education (Perkins)	V048A180030	84.048A	419,977	07/01/2018	06/30/2019			22,351	336				\$ 336		22,351
Career and Technical Education (Perkins)	V048A170030	84.048A	488,723	07/01/2017	06/30/2018										
Subtotal Career and Technical Education (Perkins)						<u>(234,913)</u>		<u>22,351</u>	<u>23,547</u>	<u>469,365</u>	<u>(377,495)</u>		<u>(130,236)</u>	<u>336</u>	<u>32,755</u>
21st Century Community Learning Centers	S287C200030	84.287	425,000	09/01/2020	08/31/2021					156,263	(221,232)		(64,969)		
21st Century Community Learning Centers	S287C190030	84.287	425,000	09/01/2019	08/31/2020	(234,892)			3,431	302,969	(62,063)				9,445
21st Century Community Learning Centers	S287C180030	84.287	425,000	09/01/2018	08/31/2019		\$ 562								562
Subtotal 21st Century Community Learning Centers						<u>(234,892)</u>	<u>562</u>		<u>3,431</u>	<u>459,232</u>	<u>(283,295)</u>		<u>(64,969)</u>	<u>9,445</u>	<u>562</u>
COVID-19 CARES Emergency Relief Grant - ESSER I	S425D200027	84.425D	20,527,454	3/13/2020	9/30/2022					13,977,933	(20,527,454)		(6,549,521)		
Project Prevent Newark	S184M200041	84.184M	868,003	10/01/2020	09/30/2021					373,307	(532,676)		(159,369)		
Project Prevent Newark	S184M190041	84.184M	851,385	10/01/2019	09/30/2020	(456,559)			179,098	456,789	(258,162)		(78,834)		
Subtotal Project Prevent Newark						<u>(456,559)</u>			<u>179,098</u>	<u>830,096</u>	<u>(790,838)</u>		<u>(238,203)</u>		
Supportive School Newark	S184X200029	84.184X	350,829	10/01/2020	09/30/2021					104,298	(209,568)		(105,270)		
Supportive School Newark	S184X190029	84.184X	342,605	10/01/2019	09/30/2020	(146,249)			35,391	202,822	(107,723)		(15,759)		
Subtotal Supportive Schools Newark						<u>(146,249)</u>			<u>35,391</u>	<u>307,120</u>	<u>(317,291)</u>		<u>(121,029)</u>		
Total U.S. Department of Education Pass-Through State Department of Education						<u>(1,922,080)</u>	<u>562</u>	<u>46,943</u>	<u>2,529,706</u>	<u>64,455,162</u>	<u>(74,139,473)</u>		<u>(19,099,863)</u>	<u>12,774</u>	<u>57,909</u>
U.S. Department of Treasury Pass-Through State Department of Education:															
COVID-19 Coronavirus Relief Grant:															
Local Education Agency Reopening	SLT0228	21.019	4,679,544	3/13/2020	9/30/2022					4,679,544	(4,679,544)				
Bridging the Digital Divide	SLT0228	21.019	63,294	3/13/2020	9/30/2022				153	62,930	(63,083)				
Subtotal Coronavirus Relief Grant									<u>153</u>	<u>4,742,474</u>	<u>(4,742,627)</u>				
Total U.S. Department of Treasury Pass-Through State Department of Education									<u>153</u>	<u>4,742,474</u>	<u>(4,742,627)</u>				
Total Special Revenue Fund						<u>(14,710,764)</u>	<u>270,276</u>	<u>47,970</u>	<u>3,308,699</u>	<u>74,788,288</u>	<u>(83,365,253)</u>		<u>(20,946,311)</u>	<u>1,227,618</u>	<u>57,909</u>
U.S. Department of Agriculture Pass-through State Department of Agriculture:															
Enterprise Fund:															
Child Nutrition Cluster:															
School Breakfast Program	211NJ304N1099	10.553	174,655	07/01/2020	06/30/2021					174,655	(174,655)				
School Breakfast Program	201NJ304N1099	10.553	4,949,993	07/01/2019	06/30/2020	(144,509)				144,509					
National School Lunch Program	211NJ304N1099	10.555	278,212	07/01/2020	06/30/2021					278,212	(278,212)				
National School Lunch Program	201NJ304N1099	10.555	9,099,191	07/01/2019	06/30/2020	(342,892)				342,892					
Summer Food Service Program For Children	211NJ304N1099	10.559	7,116,285	07/01/2020	06/30/2021					5,572,271	(7,116,286)		(1,544,015)		
COVID-19 - Unanticipated School Closures 2020-21	211NJ304N1099	10.559	957,042	07/01/2020	06/30/2021					957,042	(957,042)				
COVID-19 - Unanticipated School Closures 2019-20	201NJ304N1099	10.559	1,899,470	07/01/2019	06/30/2020	(875,397)				875,397					
Food Donation Program (NC)	211NJ304N1099	10.555	2,394,883	07/01/2020	06/30/2021					2,394,883	(2,195,741)				199,142
Food Donation Program (NC)	201NJ304N1099	10.555	1,731,978	07/01/2019	06/30/2020					101,838	(101,838)				
Subtotal Child Nutrition Cluster						<u>(1,362,798)</u>				<u>101,838</u>	<u>(10,823,774)</u>		<u>(1,544,015)</u>	<u>199,142</u>	
Fresh Fruit and Vegetable Program	211NJ304L1603	10.582	220,966	07/01/2020	06/30/2021					188,587	(220,966)		(32,379)		
Fresh Fruit and Vegetable Program	201NJ304L1603	10.582	318,725	07/01/2019	06/30/2020	(162,044)				162,044					
Subtotal Fresh Fruit and Vegetable Program						<u>(162,044)</u>				<u>350,631</u>	<u>(220,966)</u>		<u>(32,379)</u>		
Total Enterprise Fund						<u>(1,524,842)</u>	<u>101,838</u>	<u>-</u>	<u>-</u>	<u>11,090,492</u>	<u>(11,044,740)</u>	<u>-</u>	<u>(1,576,394)</u>	<u>199,142</u>	<u>-</u>
Total Expenditures of Federal Awards						<u>\$ (16,235,606)</u>	<u>\$ 372,114</u>	<u>\$ 47,970</u>	<u>\$ 3,308,699</u>	<u>\$ 90,151,297</u>	<u>\$ (98,682,510)</u>	<u>\$ -</u>	<u>\$ (22,522,705)</u>	<u>\$ 1,426,760</u>	<u>\$ 57,909</u>

See accompanying notes to the schedule of expenditures of federal awards and state financial assistance.

Newark Board of Education
Schedule of Expenditures of State Financial Assistance
Year ended June 30, 2021

State Grantor/Program Title	State Grant Account #	Award Amount	Grant Period		Balance at June 30, 2020				Cash Received	Transfer from General Fund	Budgetary Expenditures	Repayment of Prior Years Balances	Balance at June 30, 2021			Memo	
			From	To	(Accounts Receivable)	Unearned Revenue	Due to Grantor	Adjustments/ Carryover					(Accounts Receivable)	Unearned Revenue	Due to Grantor	Budgetary Receivable	Cumulative Total Expenditures
State Department of Education																	
<u>General Fund:</u>																	
Categorical Special Education Aid	21-495-034-5120-089	\$ 45,823,149	07/01/2020	06/30/2021				\$ 41,260,222		\$ (45,823,149)				\$ (4,562,927)	\$ (45,823,149)		
Categorical Special Education Aid	20-495-034-5120-089	45,823,149	07/01/2019	06/30/2020	\$ (4,557,800)			4,557,800									
Equalization Aid	21-495-034-5120-078	737,510,946	07/01/2020	06/30/2021				664,071,888		(737,510,946)				(73,439,058)	(737,510,946)		
Equalization Aid	20-495-034-5120-078	720,572,585	07/01/2019	06/30/2020	(71,671,753)			71,671,753									
Categorical Security Aid	21-495-034-5120-084	24,632,298	07/01/2020	06/30/2021				22,179,490		(24,632,298)				(2,452,808)	(24,632,298)		
Categorical Security Aid	20-495-034-5120-084	24,632,298	07/01/2019	06/30/2020	(2,450,052)			2,450,052									
Adjustment Aid	21-495-034-5120-085	12,840,459	07/01/2020	06/30/2021				11,561,846		(12,840,459)				(1,278,613)	(12,840,459)		
Adjustment Aid	20-495-034-5120-085	12,840,459	07/01/2019	06/30/2020	(1,277,176)			1,277,176									
Categorical Transportation Aid	21-495-034-5120-014	8,523,133	07/01/2020	06/30/2021				7,674,426		(8,523,133)				(848,707)	(8,523,133)		
Categorical Transportation Aid	20-495-034-5120-014	8,523,133	07/01/2019	06/30/2020	(847,753)			847,753									
Extraordinary Aid	21-495-034-5120-044	5,089,430	07/01/2020	06/30/2021						(5,089,430)		\$ (5,089,430)			(5,089,430)		
Extraordinary Aid	20-495-034-5120-044	2,790,916	07/01/2019	06/30/2020	(2,790,916)			2,790,916									
Additional Non Public Transportation Aid (Aid in Lieu)	21-495-034-5120-014	122,090	07/01/2020	06/30/2021						(122,090)			(122,090)		(122,090)		
T.P.A.F. Social Security Aid	21-495-034-5095-003	23,828,916	07/01/2020	06/30/2021				22,645,708		(23,828,916)			(1,183,208)		(23,828,916)		
T.P.A.F. Social Security Aid	20-495-034-5095-003	23,098,107	07/01/2019	06/30/2020	(690,311)			690,311									
On-Behalf Teachers' Pension and Annuity Fund	21-495-034-5094-002	80,099,072	07/01/2020	06/30/2021				80,099,072		(80,099,072)					(80,099,072)		
On-Behalf-Teachers' Pension and Annuity Fund – Post Retirement Medical	21-495-034-5094-001	25,101,801	07/01/2020	06/30/2021				25,101,801		(25,101,801)					(25,101,801)		
On-Behalf- Teachers' Pension & Annuity Fund – Non-contributory Insurance	21-495-034-5094-004	52,809	07/01/2020	06/30/2021				52,809		(52,809)					(52,809)		
Alyssa's Law Compliance and School Security Grants	n/a	1,933,389	04/23/2021	06/01/2022						(330,421)			(330,421)		(330,421)		
Total General Fund					<u>(84,285,761)</u>			<u>958,933,023</u>		<u>(963,954,524)</u>			<u>(6,725,149)</u>	<u>(82,582,113)</u>	<u>(963,954,524)</u>		
<u>Special Revenue Fund</u>																	
Non-Public Services																	
<u>Chapter 192: Auxiliary Services</u>																	
Compensatory Ed FY 21	21-100-034-5120-067	364,911	07/01/2020	06/30/2021				364,911		(92,490)				\$ 272,421	(92,490)		
Compensatory Ed FY 20	20-100-034-5120-067	615,856	07/01/2019	06/30/2020	(68,400)		\$ 195,817	68,400			\$ (195,817)						
English as a Second Language FY 21	21-100-034-5120-067	63,679	07/01/2020	06/30/2021				63,679		(23,979)				39,700	(23,979)		
English as a Second Language FY 20	20-100-034-5120-067	72,631	07/01/2019	06/30/2020	(4,519)		31,023	4,519			(31,023)						
Home Instruction FY 20	20-100-034-5120-067	7,000	07/01/2019	06/30/2020	(3,921)			3,921									
<u>Chapter 193: Handicapped Services</u>																	
Supplemental Instruction FY21	21-100-034-5120-066	38,046	07/01/2020	06/30/2021				38,046		(15,945)				22,101	(15,945)		
Supplemental Instruction FY20	20-100-034-5120-066	73,663	07/01/2019	06/30/2020	(9,009)		28,898	9,009			(28,898)						
Examination & Classification FY 21	21-100-034-5120-066	64,473	07/01/2020	06/30/2021			\$ 1,299	64,473		(20,992)				44,780	(20,992)		
Examination & Classification FY 20	20-100-034-5120-066	97,959	07/01/2019	06/30/2020	(9,795)		59,905	9,795			(59,905)						
Examination & Classification FY 19	19-100-034-5120-066	86,095	07/01/2018	06/30/2019			12,420				(12,420)						
Corrective Speech FY 21	21-100-034-5120-066	30,988	07/01/2020	06/30/2021				30,988		(10,572)				20,416	(10,572)		
Corrective Speech FY 20	20-100-034-5120-066	48,487	07/01/2019	06/30/2020	(5,384)		9,083	5,384			(9,083)						
Corrective Speech FY 19	19-100-034-5120-066	59,371	07/01/2018	06/30/2019			699				(699)						
Nursing Services FY 21	21-100-034-5120-070	143,412	07/01/2020	06/30/2021				143,412		(143,412)					(143,412)		
Nursing Services FY 20	20-100-034-5120-070	193,321	07/01/2019	06/30/2020			19,332				(19,332)						
Non-public Textbooks Aid FY 21	21-100-034-5120-064	84,488	07/01/2020	06/30/2021				102,143		(68,141)				34,002	(68,141)		
Non-public Textbooks Aid FY 20	20-100-034-5120-064	103,261	07/01/2019	06/30/2020			3,210				(3,210)						
Non-public Textbooks Aid FY 19	19-100-034-5120-064	108,988	07/01/2018	06/30/2019			10,451				(10,451)						
Non-public Technology Aid FY 20	20-100-034-5120-373	73,800	07/01/2019	06/30/2020			3,900				(3,900)						
Non-public Security Aid FY 21	21-100-034-5120-509	266,526	07/01/2020	07/01/2021				266,526		(227,674)				38,852	(227,674)		
Non-public Security Aid FY 20	20-100-034-5120-509	314,100	07/01/2019	06/30/2020			2,102	4,059			(2,102)		4,059				
Non-public Security Aid FY 19	19-100-034-5120-509	330,300	07/01/2018	06/30/2019			478				(478)						
Non-public Teach STEM Classes FY 21	21-100-034-5120-051	14,249	01/21/2021	06/30/2021						(13,509)			(13,509)		(13,509)		

See accompanying notes to schedules of expenditures of federal awards and state financial assistance.

Newark Board of Education
Schedule of Expenditures of State Financial Assistance
Year ended June 30, 2021

State Grantor/Program Title	State Grant Account #	Award Amount	Grant Period		Balance at June 30, 2020					Repayment of Prior Years Balances	Balance at June 30, 2021			Memo			
			From	To	(Accounts Receivable)	Unearned Revenue	Due to Grantor	Adjustments/ Carryover	Cash Received		Transfer from General Fund	Budgetary Expenditures	(Accounts Receivable)	Unearned Revenue	Due to Grantor	Budgetary Receivable	Cumulative Total Expenditures
Preschool Education Aid FY 21	21-495-034-5120-086	\$ 97,325,356	07/01/2020	06/30/2021				\$ 3,418,294	\$ 87,592,820	\$ 2,981,117	\$ (94,667,173)		\$ 9,057,594	\$ (9,732,536)	\$ (99,127,930)		
Preschool Education Aid FY 20	20-495-034-5120-086	99,412,991	07/01/2019	06/30/2020	\$ (9,595,187)	\$ 285,061		(285,061)	9,595,187								
Preschool Education Aid FY 19	19-495-034-5120-086	99,209,083	07/01/2018	06/30/2019		4,562,827		954,373					5,517,200				
					(9,595,187)	4,847,888		4,087,606	97,188,007	2,981,117	(94,667,173)		14,574,794	(9,732,536)	(99,127,930)		
Supplemental Wrap Around Program	21-495-034-5120-118	716,191	12/20/2020	06/30/2021					716,191		(716,191)				(716,191)		
Bridging the Device Gap	15-E00-110	249,500	07/01/2014	06/30/2015		13,013							13,013				
Advanced Computer Science	19-E00-138	100,000	01/15/2019	06/30/2020	(47,108)		3,805		43,303								
New Jersey Tiered System of Supports - Early Reading Professional Development Grants	n/a	3,000	07/01/2019	06/30/2020		750							750				
Total Special Revenue Fund					(9,743,323)	4,861,651	\$ 377,318	4,096,769	99,122,707	2,981,117	(96,000,078)	\$ (377,318)	\$ (13,509)	14,588,557	\$ 476,331	(9,746,045)	(100,460,835)
Capital Projects Fund																	
Schools Development Authority	Various	17,590,144	07/01/2008	completion	(1,449,087)	34,627					(411,476)		(1,856,764)	30,828		(45,092,300)	
Schools Development Authority	Various	838,685,294	07/01/2008	completion					931,294		(931,294)					(833,044,658)	
Total Capital Projects Fund					(1,449,087)	34,627			931,294		(1,342,770)		(1,856,764)	30,828		(878,136,958)	
Enterprise Fund:																	
National School Lunch Program (State Share)	21-100-010-3350-023	4,250	07/01/2020	06/30/2021					4,250		(4,250)						
National School Lunch Program (State Share)	20-100-010-3350-023	226,082	07/01/2019	06/30/2020	(62,405)				62,405								
Total Enterprise Fund					(62,405)				66,655		(4,250)						
Total Expenditures of State Financial Assistance					\$ (95,540,576)	\$ 4,896,278	\$ 377,318	\$ 4,096,769	\$ 1,059,053,679	\$ 2,981,117	\$ (1,061,301,622)	\$ (377,318)	\$ (8,595,422)	\$ 14,619,385	\$ 476,331	\$ (92,328,158)	\$ (1,942,552,317)
State Financial Assistance Not Subject to Single Audit Determination:																	
Schools Development Authority	Various	838,685,294	07/01/2008	completion					\$ 931,294		\$ (931,294)					\$ (833,044,658)	
On-Behalf Teachers' Pension and Annuity Fund	21-495-034-5094-002	80,099,072	07/01/2020	06/30/2021					80,099,072		(80,099,072)					(80,099,072)	
On-Behalf-Teachers' Pension and Annuity Fund – Post Retirement Medical	21-495-034-5094-001	25,101,801	07/01/2020	06/30/2021					25,101,801		(25,101,801)					(25,101,801)	
On-Behalf- Teachers' Pension & Annuity Fund – Non-contributory Insurance	21-495-034-5094-004	52,809	07/01/2020	06/30/2021					52,809		(52,809)					(52,809)	
Total State Financial Assistance Subject to Single Audit Determination					\$ (95,540,576)	\$ 4,896,278	\$ 377,318	\$ 4,096,769	\$ 952,868,703	\$ 2,981,117	\$ (955,116,646)	\$ (377,318)	\$ (8,595,422)	\$ 14,619,385	\$ 476,331	\$ (92,328,158)	\$ (1,004,253,977)

See accompanying notes to schedules of expenditures of federal awards and state financial assistance.

Newark Board of Education
Notes to Schedules of Expenditures of
Federal Awards and State Financial Assistance
Year Ended June 30, 2021

1. General

The accompanying schedules of expenditures of federal awards and state financial assistance include the federal award and state financial assistance activity under programs of federal and state government for the year ended June 30, 2021. 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, 2021. 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, 2021

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 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 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		\$ 20,946,311	\$ 12,619,550		\$ 8,326,761
State		\$ 9,746,045		\$ 9,732,536	\$ 13,509

The net adjustment to reconcile from the budgetary basis to the GAAP basis is \$1,777,579 for the general fund and \$12,400,535 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	\$ 4,272,517	\$ 962,176,945	\$ 966,449,462
Special Revenue Fund	73,862,897	90,069,691	163,932,588
Capital Projects Fund		1,342,770	1,342,770
Food Service Enterprise Fund	11,044,740	4,250	11,048,990
Total financial award revenues	\$ 89,180,154	\$ 1,053,593,656	\$ 1,142,773,810

Newark Board of Education
Notes to Schedules of Expenditures of
Federal Awards and State Financial Assistance
Year Ended June 30, 2021

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, 2021 amounted to \$931,294.

7. School-wide program Funds

School wide programs are not separate federal programs as defined in the Uniform Guidance; amounts used in school-wide programs are not included in the total expenditures of program contributing the funds in the Schedule of Expenditure of Federal Awards. The following funds, by program, are included in the school-wide programs in the District.

Title I	\$ 13,178,256
Title IIA	<u>1,050,549</u>
Total	<u>\$ 14,228,805</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 \$23,828,916 for the year ended June 30, 2021.

Newark Board of Education
Notes to Schedules of Expenditures of
Federal Awards and State Financial Assistance
Year Ended June 30, 2021

9. Other (continued)

The post retirement pension, disability insurance and medical benefits received on-behalf of the District for the year ended June 30, 2021 amount to \$105,253,682. 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, 2021

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:

\$2,960,475

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?

 Yes X None Reported

Are any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?

 Yes X No

Newark Board of Education

Schedule of Findings and Questioned Costs (Continued)

Year ended June 30, 2021

Part I – Summary of Auditor’s Results (continued)

Identification of major federal programs:

AL Number(s)	FAIN Number(s)	Name of Federal Program or Cluster
84.425D	S425D200027	COVID-19 Emergency Relief Grant (ESSER)
21.019	SLT0228	COVID-19 Coronavirus Relief Fund
84.377A	S377A200031	School Improvement Grant (SIG)
84.010	S010A200030	Title I

Newark Board of Education

Schedule of Findings and Questioned Costs (Continued)

Year ended June 30, 2021

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)

495-034-5120-014

Transportation Aid

495-034-5120-044

Extraordinary Aid

Newark Board of Education

Schedule of Findings and Questioned Costs (Continued)

Year ended June 30, 2021

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, 2021

**Part III– Schedule of Federal Awards and State Financial Assistance
Findings and Questioned Costs**

This section identifies the significant deficiencies, material weaknesses, and instances of noncompliance, including questioned costs, related to the audit of major federal and state programs, as required by 2 CFR 200 Section 516(a) and New Jersey Treasury Circular OMB 15-08, respectively.

Federal Award Programs

No compliance or internal control findings noted that are required to be reported in accordance with 2 CFR 200 Section 516(a)

State 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, 2021

2020-001 Instance of Non-Compliance – Allowable Cost

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.

Status of Prior Year Audit Finding

Not repeated in current year