



Annual Comprehensive Financial Report

Fiscal Year Ended June 30, 2022



**School District of the
City of Newark**

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

Annual Comprehensive Financial Report
For the Year Ended June 30, 2022

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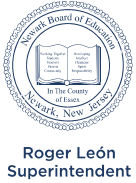
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Introductory Section



Newark Board of Education

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

Where Passion Meets Progress

March 17, 2023

Honorable President and Members of the Newark Board of Education
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, 2022, 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, 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, 2022, 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 59,286 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
2022-23	37,954	1.04%
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%

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

FY 2022-23 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 approximately 307,220. 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 the largest population of students and faculty in the state.

Economic Outlook:

In an effort to restore Newark to its pre pandemic state, Mayor Ras J. Baraka announced on October 6, 2022, that the Newark Municipal Council voted to invest \$2.0 million into the New Jersey 40 Acres and a Mule Fund (NJ FAM Fund). The fund aims to improve the health, wealth and socioeconomic disparities that exist in the Black and Latino communities. The first of its kind, it is an investment tool that will make equity and debt investments in minority owned businesses in the city of Newark. The investment will help revitalize small businesses for a population of people that have been historically marginalized and who's circumstances have been further exacerbated due to the pandemic. While \$2.0 million is specifically earmarked for Newark, this is a joint effort co-sponsored by mayors in Paterson, Trenton, Camden, Atlantic City, East Orange, Orange, and Irvington. Additionally, there are local corporations such as Bank of America who has committed \$5.0 million as well as AT&T, Panasonic, RWJ Barnabas Health and Newark's own Shaquille O'Neal. The NJ FAM Fund is looking to raise a total of \$100 million dollars to invest in small businesses and real estate development projects within New Jersey's urban districts.

Newark Liberty International Airport's terminal A, has fully reopened after a \$2.7 billion renovation project, in what is being described as the largest design-build project in New Jersey's history. The new state of the art terminal is expected to service over 13.6 million passengers a year and generate more than \$4.6 billion local economic activity. In addition, it will create 23,000 new jobs with estimated wages over \$1.9 billion according to the Port Authority. The Murphy administration made it a point to include local minority and women owned businesses in the redesign of the terminal with subcontracts valued in excess of \$1.0 billion, including art work from eight artists in Newark and Elizabeth. First Lady Tammy Murphy has also pledged to continue to partner with minority and women owned businesses in the daily operations of the terminal.

In July of 2022, Governor Phil Murphy and New York's Governor Kathy Hochul, signed a Memorandum of Understanding in an effort to build a new portal bridge between Newark and New York. What is being called the Portal North Bridge Project is aimed at improving the capacity and reliability of rail transportation between the two cities. The project will replace a 110-year-old swing bridge with a state of the art, two track, fixed span bridge. While the old bridge was the cause of major service disruptions in recent years, prior to the pandemic it carried more than 450 Amtrak and NJ Transit trains and an estimated 200,000 passengers over the Hackensack River on a daily basis.

Much like the rest of the country, Newark is continuing to dig itself out of an economic decline created by the COVID-19 Pandemic. With the assistance of federal, state and local government, Newark's economic outlook is strong. The leadership in Newark is focused on restoring this great city back to its pre pandemic status.

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 Elementary School	1900
* Alexander Street Elementary School	1896
American History High (formerly Montgomery)	1910
Ann Street Elementary School	1891
Arlington Avenue Elementary School / Ridge ECC	1924
Arts High School	1930
Avon Avenue School Elementary School	1905
Bard Early College High School / Camden Middle	1973
Barringer High School	1897
Belmont Runyon Elementary School	2004
Benjamin Franklin Elementary School	1889
Boylan Street Elementary School	1929
*Bragaw Avenue Elementary School	1928
ECC North Elementary School (formerly Branch Brook)	1924
Bruce Street / George Washington Carver	1979
Camden Street Elementary School	1968
Central High School	2008
Chancellor Avenue Elementary School	1930
Chancellor Avenue Annex Elementary School	1959
Cleveland Avenue Elementary School	1912
Dr. E. Alma Flagg Elementary School	1984
* Dr. Martin Luther King Jr.	1872
Dr. William H. Horton Elementary School	1894
Eagle Academy High School	1932
Quitman Annex Elementary School	1972
East Side High School	1911
East Ward Elementary School (Formerly Oliver Street)	1869
Elliott Street Elementary School	2015
Fifteenth Avenue Elementary School	1894
First Avenue Elementary School	2007
Fourteenth Avenue Elementary School (Formerly ECC West/Old Speedway)	1906
Harold Wilson	1983
Harriet Tubman Elementary School	1888
Hawkins Street Elementary School	1887
Hawthorne Avenue Elementary School	1908
Ivy Hill Elementary School	1931
John F. Kennedy	1967
Lafayette Street Elementary School	1848
Lincoln Elementary School	1908
Louise A. Spencer Elementary School	1976

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

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 2021 Annual Comprehensive Financial Report (ACFR). This was the **seventeenth** 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 2022 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 an 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 2021/2022 certificate.

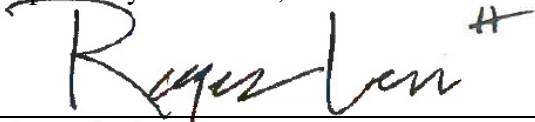
6. Other Information

Independent Audit: State statutes require an annual audit by independent certified public accountants or registered municipal accountants. The accounting firm of PKF O’Connor Davies, 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.

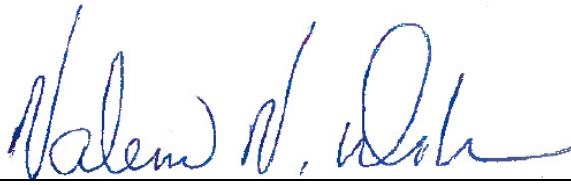
7. Acknowledgments

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, 2022

Members of the Board of Education

Term Expires

Ms. Dawn Haynes, President	2024
Ms. Asia J. Norton, Co-Vice President	2024
Ms. Vereliz Santana, Co-Vice President	2024
Mr. Hasani K. Council	2023
Ms. Josephine Garcia	2023
Ms. Daniel Gonzalez	2025
Ms. Flohisha Johnson	2023
Ms. A'Dorian Murray-Thomas	2025
Ms. Crystal Williams	2025

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

PKF O'Connor Davies, LLP
20 Commerce Drive
Cranford, New Jersey 07016

Attorneys

Various- List on file in Office of Legal

Official Depositories

Santander Bank
905 Broad Street
Newark, New Jersey 07102

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

Bank of America
1 Gateway Center
Newark, New Jersey 07102

Wells Fargo
550 Broad Street
Newark, New Jersey 07102

City National Bank
900 Broad Street
Newark, New Jersey 07102

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

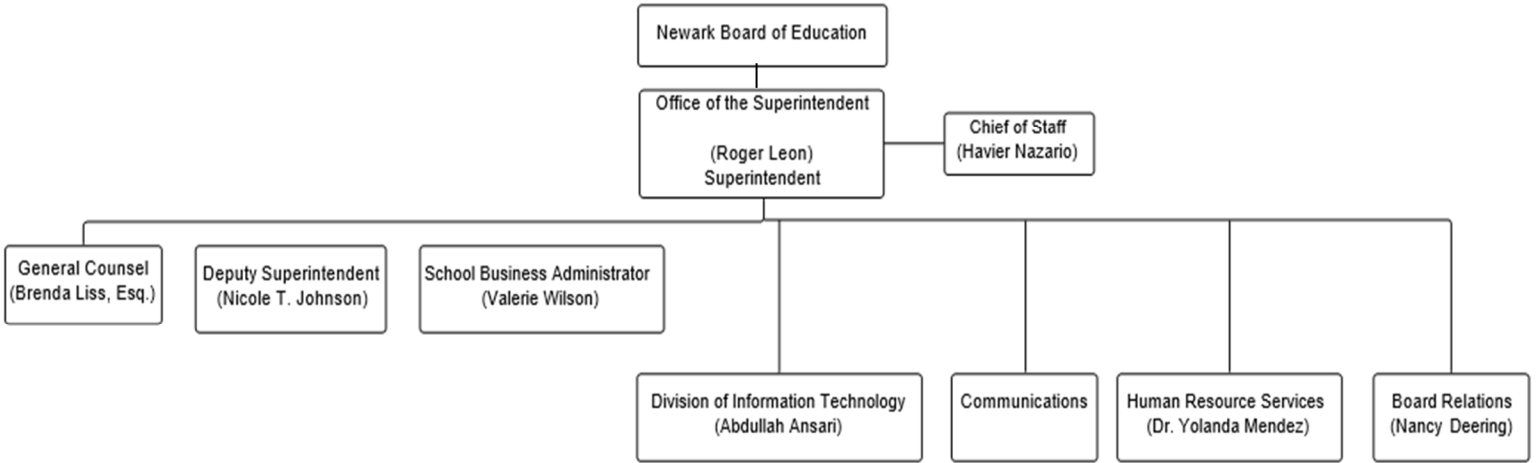
Valley National Bank
167 Bloomfield Avenue
Newark, New Jersey 07104

PNC Bank
80 Park Place
Newark, New Jersey 07102

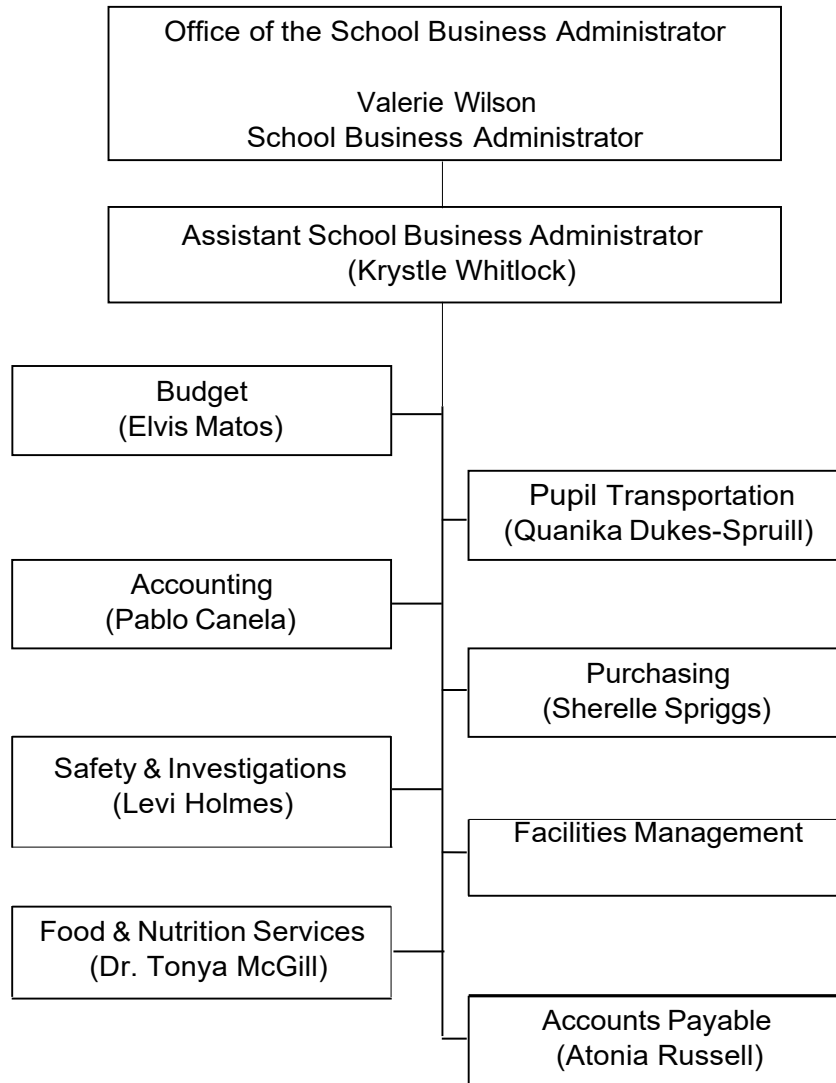
TD Bank North
105 Mulberry St. Suite 3
Newark, New Jersey 07102

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

**Newark Board of Education
Newark, NJ
Organizational Chart**



Newark Board of Education
Newark, NJ
Organizational Chart





ASSOCIATION OF
SCHOOL BUSINESS OFFICIALS
INTERNATIONAL

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

Newark Board of Education

**for its Annual Comprehensive Financial Report
for the Fiscal Year Ended June 30, 2021.**

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



A handwritten signature in black ink, reading 'William A. Sutter'.

William A. Sutter
President

A handwritten signature in black ink, reading '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**

Report on the Audit of the Financial Statements

Opinions

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 (the "District"), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying 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, 2022, 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.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS); 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 (*Government Auditing Standards*). Our responsibilities under those standards and requirements are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Change in Accounting Policy

We draw attention to Note 22 in the notes to financial statements which disclose the effects of the District's adoption of the provisions of Governmental Accounting Standards Board ("GASB") Statement No. 87, "Leases". Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for

PKF O'CONNOR DAVIES, LLP
20 Commerce Drive, Suite 301, Cranford, NJ 07016 | Tel: 908.272.6200 | Fax: 908.272.2416 | www.pkfod.com

PKF O'Connor Davies, LLP is a member firm of the PKF International Limited network of legally independent firms and does not accept any responsibility or liability for the actions or inactions on the part of any other individual member firm or firms.

**Honorable President and Members
of the Board
Newark Board of Education**

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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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, audit requirements as prescribed by the Office of School Finance, Department of Education, State of New Jersey and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, the audit requirements as prescribed by the Office of School Finance, Department of Education, State of New Jersey and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

**Honorable President and Members
of the Board
Newark Board of Education**

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We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that management's discussion and analysis and the schedules included under Required Supplementary Information in the accompanying table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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 GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary 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 combining and individual fund financial statements, school level schedules, long-term debt schedules, and the schedules of expenditures of federal awards and state financial assistance, as required by *Title 2 U.S. Code of Federal Regulations (CFR) Part 200 Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (Uniform Guidance) and New Jersey OMB Circular 15-08, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*, respectively, are presented for additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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 GAAS. In our opinion, the combining and individual fund financial statements, school level schedules, long-term debt schedules and the schedules of expenditures of federal awards and state financial assistance are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

**Honorable President and Members
of the Board
Newark Board of Education**

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Other Information

Management is responsible for the other information included in the Annual Comprehensive Financial Report for the year ended June 30, 2022. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 17, 2023 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.

PKF O'Connor Davies, LLP

Cranford, New Jersey
March 17, 2023

Scott A. Clelland

Scott A. Clelland, CPA
Licensed Public School Accountant, No. 1049

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, 2022

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, 2022. 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 four 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, capital projects fund and debt service 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.

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 in the Required Supplementary Information – Part II section of this report and additional RSI related to the general fund and special revenue fund budgetary comparisons is included in the Required Supplementary Information – Part III section 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 in the D schedules through the I schedules 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 \$391,434,912 at the close of 2022. The following table provides a summary of net position relating to the District's governmental and business-type activities at June 30, 2022 and 2021:

Net Position

	Governmental Activities		Business-type Activities		Total	
	2022	2021	2022	2021	2022	2021
Current and other assets	\$ 312,115,789	\$ 140,301,307	\$ 13,320,276	\$ 6,794,582	\$ 325,436,065	\$ 147,095,889
Capital assets, net	735,737,836	679,665,050	1,361,521	899,765	737,099,357	680,564,815
Total assets	1,047,853,625	819,966,357	14,681,797	7,694,347	1,062,535,422	827,660,704
Deferred outflow of resources	31,838,530	48,308,644			31,838,530	48,308,644
Liabilities:						
Other liabilities	336,710,029	142,335,297	1,199,388	961,320	337,909,417	143,296,617
Long term liabilities	188,782,420	298,616,132			188,782,420	298,616,132
Total liabilities	525,492,449	440,951,429	1,199,388	961,320	526,691,837	441,912,749
Deferred inflow of resources	166,065,151	105,421,536			166,065,151	105,421,536
Net position:						
Net investment in capital assets	650,514,069	663,257,713	1,361,521	899,765	651,875,590	664,157,478
Restricted	80,553,537	46,687,377			80,553,537	46,687,377
Unrestricted (deficit)	(342,933,051)	(388,043,054)	12,120,888	5,833,262	(330,812,163)	(382,209,792)
Total net position	\$ 388,134,555	\$ 321,902,036	\$ 13,482,409	\$ 6,733,027	\$ 401,616,964	\$ 328,635,063

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 operating grants and charges for services and timing of payments relating to accrued liabilities

The increase in capital assets, net is due to the current year additions exceeding the current year depreciation coupled with the inclusion of approximately \$25 million of assets related to leases due to the implementation of Governmental Accounting Standards Board Statement No. 87. The decrease in net position - net investment in capital assets is mainly due to the inclusion of the Energy Bond issuance and the remaining unspent portion of the bonds.

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 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 increase in long term liabilities is due to the issuance of Energy Bonds in July of 2021. The increase in deferred inflows of resources is primarily due to the inclusion of lease and interest receivables due to the implementation of Governmental Accounting Standards Board Statement No. 87.

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

District activities. The key elements of the District’s changes in net position for the years ended June 30, 2022 and 2021 are as follows:

Changes in Net Position

	Governmental Activities		Business-type Activities		Total	
	2022	2021	2022	2021	2021	2021
Revenues:						
Program revenues:						
Charges for services	\$ 2,437,567	\$ 1,380,132	\$ 6,793,154	\$ 6,397,179	\$ 9,230,721	\$ 7,777,311
Operating grants and contributions	189,911,942	164,921,257	33,999,677	11,048,990	223,911,619	175,970,247
Capital grants and contributions	3,097,481	1,342,770			3,097,481	1,342,770
General revenues:						
Property taxes	138,314,942	138,314,942			138,314,942	138,314,942
Federal and state aid not restricted to a specific purpose	1,044,265,758	1,047,972,862			1,044,265,758	1,047,972,862
Earnings on investments	423,307	223,265			423,307	223,265
Miscellaneous	19,314,552	18,679,972	23,298	520,120	19,337,850	19,200,092
Total revenues	1,397,765,549	1,372,835,200	40,816,129	17,966,289	1,438,581,678	1,390,801,489
Expenses:						
Instructional services	509,255,350	581,529,997			509,255,350	581,529,997
Support services	510,789,825	502,893,700			510,789,825	502,893,700
Special Schools	4,592,867	3,161,416			4,592,867	3,161,416
Charter Schools	302,703,401	273,909,092			302,703,401	273,909,092
Interest on long-term debt	4,191,587	161,522			4,191,587	161,522
Business-Type Activities			34,066,747	21,894,619	34,066,747	21,894,619
Total expenses	1,331,533,030	1,361,655,727	34,066,747	21,894,619	1,365,599,777	1,383,550,346
(Decrease) Increase in net position	66,232,519	11,179,473	6,749,382	(3,928,330)	72,981,901	7,251,143
Transfers		(5,419,766)		5,419,766	-	-
Change in net position	66,232,519	5,759,707	6,749,382	1,491,436	72,981,901	7,251,143
Net position - beginning	321,902,036	316,142,329	6,733,027	5,241,591	328,635,063	321,383,920
Net position - ending	\$ 388,134,555	\$ 321,902,036	\$ 13,482,409	\$ 6,733,027	\$ 401,616,964	\$ 328,635,063

Capital grants and contributions increased approximately \$1.7 million or 130.68%, 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 \$47.9 million or 27.24%, as a result of increased federal and state aid awarded such as Education Stabilization Funding 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. Charges for services increased approximately \$1.4 million or 18.69% primarily due to increased tuition revenue resulting from an increased population of students received by the District.

Earnings on investments increased approximately \$200,042 or 89.60% as a result of carrying more cash due to increased revenue as well as improved market conditions.

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 (\$25,631,965), while the total fund balance is \$52,662,379. 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 \$26.4 million due to increases and new in local, state and federal grants, specifically increased funding from grants including Education Stabilization Funds, Head Start and Alyssa's law security grant. Expenditures for the current year increased approximately \$24 million mostly due to increased instruction and support service costs related to COVID-19.

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 \$63,659,128 in the current fiscal year compared to expenditures of \$13,924,714 in the prior year. This is mainly attributable to the increased construction work due to the increased funding from the newly issued energy savings bonds. These projects were completed in still ongoing as of the end of the current fiscal year.

Debt Service Fund. The debt service fund accounts for resources accumulated and payments made for principal and interest on long-term general obligation debt of governmental funds. This fund was new this fiscal year and activity consisted of state aid revenue and payment of bonds. The debt service fund does not have fund balance at June 30, 2022.

The following schedule presents a summary of the General Fund, Special Revenue Fund and Debt Service Fund revenues for the fiscal year ended June 30, 2022, 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, 2022**

Revenue	Amount	Percent of Total	Increase from 2021	Percent of Increase
Local sources	\$ 149,807,826	12.40 %	\$ 2,467,056	1.67 %
State sources	1,169,878,486	82.30	117,631,850	11.18
Federal sources	102,779,569	5.30	24,644,155	31.54
Total	<u>\$ 1,422,465,881</u>	<u>100.000 %</u>	<u>\$ 144,743,061</u>	<u>11.33 %</u>

The increase in revenue from local sources of approximately \$2.4 million is mainly the result of increases in interest on investments as a result of market conditions and increases in student activity revenue due to students returning to school full time resulting in increased activities.

The increase of approximately \$116 million of state sources is attributable mainly to increased General State Aid of approximately \$85.7 million and an increase in On-behalf TPAF Pension and Medical of approximately \$35.9 million. The increases are offset by decreases in expenditures of various state grant in the current year.

The increase in federal revenues of approximately \$24.6 million is mainly the result of the District receiving increased COVID-19 pandemic related grants, most significantly the Education Stabilization Fund grant.

The following schedule presents a summary of General Fund, Special Revenue Fund and Debt Service Fund expenditures for the fiscal year ended June 30, 2022 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, 2022

<u>Expenditures</u>	<u>Amount</u>	<u>Percent of Total</u>	<u>Increase (Decrease) From 2021</u>	<u>Percent of Increase (Decrease)</u>
Current expenditures:				
Direct Instruction	\$ 317,148,396	22.76 %	\$ 28,507,338	9.88 %
Support Services	765,569,026	54.94	59,192,100	8.38
Special schools	3,596,277	0.26	1,362,282	60.98
Charter schools	302,703,401	21.72	28,794,309	10.51
Debt service:				
Principal	4,192,476	0.30	1,578,304	60.37
Interest	196,945	0.01	(202,240)	(50.66)
Total	<u>\$ 1,393,406,521</u>	<u>100.00%</u>	<u>\$ 119,232,093</u>	<u>9.36 %</u>

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 increase in debt service is the result of increases in the current year principal and interest payments made pertaining to the energy savings improvement plan financed purchases, principal payments on the other technology equipment financed purchase and the inclusion of lease payments for right-to-use buildings due to the implementation of Governmental Accounting Standards Board Statement No. 87.

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

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.

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.

State sources exceeded anticipated revenues by \$168,779,373 as a result of the District not anticipating revenues related to Extraordinary Aid, Non-public transportation aid, Securing our children's bond act, State on-behalf TPAF pension, medical and disability contributions, and State reimbursed TPAF social security contributions.

Significant budgetary transfers were made between budgetary line items and approved by the Board for various reasons including:

- Regular Program Undistributed Instruction - General Supplies, - approximately \$7.1 million was transferred out. The District originally budgeted an unusually high amount in this account line in the event of any unexpectedly large supply costs as a result of the ongoing pandemic. However, no such major expenses did occur and actual expenses were in line with prior years.
- Required Maintenance for School Facilities - approximately \$11.3M transferred to salaries due to the additional expenditures for schools being open the entirety of the school year and maintenance and repair of the schools, resulting in an increase in the number of trades, per-diems and overtime.
- Student Transportation Services - We noted approximately \$18M were transferred out of contracted services (special ed.) - vendor as a result of a decrease in the expected population of sent students requiring transportation. The funds were repurposed to cover overtime and extra pay for the District staff and trades.

Capital Assets Administration

Capital Assets. As of June 30, 2022, the District has capital assets, net of accumulated depreciation, of \$737,099,357, including land, school buildings, machinery, equipment, vehicles and construction in progress noted as follows:

	Governmental Activities		Business-type Activities		Total	
	2022	2021 (as restated)	2022	2021	2022	2021 (as restated)
Non Depreciable:						
Land	\$ 26,452,459	\$ 26,452,459			\$ 26,452,459	\$ 26,452,459
Construction in progress	299,427,679	251,377,319			299,427,679	251,377,319
Depreciable:						
Buildings and building improvements	966,744,043	947,161,342			966,744,043	947,161,342
Right to use buildings	25,044,186	25,044,186			25,044,186	25,044,186
Machinery, equipment, and vehicles	28,756,355	23,617,747	\$ 6,591,307	\$ 6,006,527	35,347,662	29,624,274
Total capital assets	1,346,424,722	1,273,653,053	6,591,307	6,006,527	1,353,016,029	1,279,659,580
Accumulated Depreciation	(610,686,886)	(568,943,817)	(5,229,786)	(5,106,762)	(615,916,672)	(574,050,579)
Total Capital Assets net of Accumulated Depreciation	\$ 735,737,836	\$ 704,709,236	\$ 1,361,521	\$ 899,765	\$ 737,099,357	\$ 705,609,001

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, 2022 and 2021 are as follows for governmental activities:

	Governmental Activities	
	2022	2021 (as restated)
Financed Purchases Obligations	\$ 14,114,013	\$ 16,903,279
Lease Obligations	23,143,996	25,044,186
Bonds Payable	93,905,000	
Unamortized Premium on Bonds	18,605,875	
Deferred Pension Liability	466,855	896,903
Compensated absences	38,546,681	41,547,411
Total long-term liabilities	<u>\$ 188,782,420</u>	<u>\$ 84,391,779</u>

The District also has a net pension liability of \$176,019,955 and \$243,567,255 at June 30, 2022 and 2021, 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 \$27,622,247 of its 2022 unassigned fund balance to partially fund the 2022/2023 operations, an increase of approximately \$25.3 million from the prior year.
- The tax levy remained consistent with the prior year, budgeting \$138,314,942 for both the 2021/22 and 2022/23 fiscal years.
- State aid has increased approximately \$120 million.
- The District considered the effects of the COVID-19 pandemic, potential for state aid reductions, CARES Act grant funding, CRSSA grant funding, and ARP grant funding in preparing the District's 2022-23 fiscal year budget.

All of these factors were considered in preparing the District's budget for the 2022-2023 fiscal year. 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, 2022.

Newark Board of Education

Statement of Net Position

June 30, 2022

	Governmental Activities	Business-type Activities	Total
Assets			
Cash and cash equivalents	\$ 229,898,521	\$ 5,029,960	\$ 234,928,481
Cash held with fiscal agents	1,832,291		1,832,291
Internal balances	(4,635,094)	4,635,094	-
Accounts receivable	84,451,638	3,018,336	87,469,974
Inventories	91,826	636,886	728,712
Restricted:			
Cash held with fiscal agents	476,607		476,607
Capital assets, non-depreciable	325,880,138		325,880,138
Capital assets, depreciable, net	409,857,698	1,361,521	411,219,219
Total assets	<u>1,047,853,625</u>	<u>14,681,797</u>	<u>1,062,535,422</u>
Deferred Outflow of Resources			
Pension deferrals	31,838,530		31,838,530
Total assets and deferred outflow of resources	<u>1,079,692,155</u>	<u>14,681,797</u>	<u>1,094,373,952</u>
Liabilities			
Accounts payable and other liabilities	55,273,808	760,516	56,034,324
Accrued liabilities	27,280,418	271,794	27,552,212
Accrued interest payable	1,957,325		1,957,325
Intergovernmental payables:			
State	391,358		391,358
Federal	6,389		6,389
Accrued liabilities for insurance claims	36,202,909		36,202,909
Unearned revenue	39,577,867	167,078	39,744,945
Net pension liability	176,019,955		176,019,955
Current portion of long-term obligations	8,580,596		8,580,596
Noncurrent portion of long-term obligations	180,201,824		180,201,824
Total liabilities	<u>525,492,449</u>	<u>1,199,388</u>	<u>526,691,837</u>
Deferred Inflow of Resources			
Pension deferrals	114,695,534		114,695,534
Lease deferrals	51,369,617		51,369,617
Total liabilities and deferred inflow of resources	<u>691,557,600</u>	<u>1,199,388</u>	<u>692,756,988</u>
Net position			
Net investment in capital assets	650,514,069	1,361,521	651,875,590
Restricted for:			
Capital projects	902,413		902,413
Capital reserve	9,419,941		9,419,941
Unemployment compensation	7,376,856		7,376,856
Student activities	973,636		973,636
Scholarships	383,144		383,144
Excess surplus - current year	33,875,300		33,875,300
Excess surplus - prior year	27,622,247		27,622,247
Unrestricted (deficit)	(342,933,051)	12,120,888	(330,812,163)
Total net position	<u>\$ 388,134,555</u>	<u>\$ 13,482,409</u>	<u>\$ 401,616,964</u>

See accompanying notes to basic financial statements.

Newark Board of Education

Statement of Activities

Year ended June 30, 2022

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	\$ 509,255,350	\$ 2,437,567	\$ 66,153,591		\$ (440,664,192)		\$ (440,664,192)
Support services:							
Attendance/social work	15,375,436				(15,375,436)		(15,375,436)
Health services	13,903,225				(13,903,225)		(13,903,225)
Support services	179,635,567		118,645,018		(60,990,549)		(60,990,549)
Improvement of instruction	47,486,120				(47,486,120)		(47,486,120)
Educational media services	2,811,314				(2,811,314)		(2,811,314)
Instructional staff training	257,646				(257,646)		(257,646)
General administration	9,672,934				(9,672,934)		(9,672,934)
School administration	36,755,635				(36,755,635)		(36,755,635)
Central services	12,844,266				(12,844,266)		(12,844,266)
Administration information technology	9,957,539				(9,957,539)		(9,957,539)
Operation and maintenance of plant services	123,388,535			\$ 3,097,481	(120,291,054)		(120,291,054)
Student transportation	58,701,608				(58,701,608)		(58,701,608)
Special schools	4,592,867				(4,592,867)		(4,592,867)
Charter schools	302,703,401		5,113,333		(297,590,068)		(297,590,068)
Interest on long-term debt	4,191,587				(4,191,587)		(4,191,587)
Total governmental activities	<u>1,331,533,030</u>	<u>2,437,567</u>	<u>189,911,942</u>	<u>3,097,481</u>	<u>(1,136,086,040)</u>		<u>(1,136,086,040)</u>
Business-type activities							
Food service	28,469,525	436,856	33,999,677			\$ 5,967,008	5,967,008
Regional day school	5,597,222	6,356,298				759,076	759,076
Total business-type activities	<u>34,066,747</u>	<u>6,793,154</u>	<u>33,999,677</u>			<u>6,726,084</u>	<u>6,726,084</u>
Total primary government	<u>\$ 1,365,599,777</u>	<u>\$ 9,230,721</u>	<u>\$ 223,911,619</u>	<u>\$ 3,097,481</u>	<u>(1,136,086,040)</u>	<u>6,726,084</u>	<u>(1,129,359,956)</u>
General revenues:							
Property taxes, levied for general purposes					138,314,942		138,314,942
Federal sources - unrestricted					4,415,762		4,415,762
State sources - unrestricted					1,039,849,996		1,039,849,996
Interest earnings					423,307		423,307
Miscellaneous income					19,314,552	23,298	19,337,850
Total general revenues					<u>1,202,318,559</u>	<u>23,298</u>	<u>1,202,341,857</u>
Change in net position					66,232,519	6,749,382	72,981,901
Net Position—beginning					321,902,036	6,733,027	328,635,063
Net Position—ending					<u>\$ 388,134,555</u>	<u>\$ 13,482,409</u>	<u>\$ 401,616,964</u>

See accompanying notes to basic financial statements.

Fund Financial Statements

Governmental Funds

Newark Board of Education
Governmental Funds

Balance Sheet

June 30, 2022

	Major Funds				Total Governmental Funds
	General Fund	Special Revenue Fund	Capital Projects Fund	Debt Service Fund	
Assets					
Cash and cash equivalents	\$ 92,053,045	\$ 23,289,910	\$ 83,420,955	\$ 1,510,318	\$ 200,274,228
Accounts receivable:					
State	8,276,904	9,812	2,057,846		10,344,562
Federal	4,472,445	17,502,256			21,974,701
Other	347,678		415,080		762,758
Interfund	4,367,025				4,367,025
Restricted Assets:					
Cash held with fiscal agents			476,607		476,607
Total assets	\$ 109,517,097	\$ 40,801,978	\$ 86,370,488	\$ 1,510,318	\$ 238,199,881
Liabilities and Fund Balances					
Liabilities:					
Accounts payable	\$ 22,084,242	\$ 8,521,547	\$ 1,189,823		\$ 31,795,612
Accrued liabilities	26,157,272	1,123,145			27,280,417
Payroll deductions and withholdings payable	6,977,233				6,977,233
Unemployment compensation claims payable	1,608,874				1,608,874
Intergovernmental payables:					-
State		391,358			391,358
Federal		6,389			6,389
Other		28,190		\$ 1,510,318	1,538,508
Interfunds payable			19,427,303		19,427,303
Other liabilities	27,097				27,097
Unearned revenue		39,101,260	476,607		39,577,867
Total liabilities	56,854,718	49,171,889	21,093,733	1,510,318	128,630,658
Fund balances:					
Restricted for:					
Excess surplus - current year	33,875,300				33,875,300
Excess surplus - prior year	27,622,247				27,622,247
Capital reserve	9,419,941				9,419,941
Capital projects			65,276,755		65,276,755
Student activities		973,636			973,636
Scholarships		383,144			383,144
Unemployment compensation	7,376,856				7,376,856
Unassigned (deficit)	(25,631,965)	(9,726,691)			(35,358,656)
Total fund balances (deficit)	52,662,379	(8,369,911)	65,276,755		109,569,223
Total liabilities and fund balances	\$ 109,517,097	\$ 40,801,978	\$ 86,370,488	\$ 1,510,318	\$ 238,199,881
Amounts reported for <i>governmental activities</i> in the statement of net position (A-1) are different because:					
Total fund balances per above					\$ 109,569,223
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. The cost of the assets is \$1,346,424,722 and the accumulated depreciation/amortization is \$610,686,886.					735,737,836
Deferred pension costs in governmental activities are not financial resources and are therefore not reported in the funds.					(82,857,004)
Net pension liability is not due and payable in the current period and therefore is not reported as a liability in the funds.					(176,019,955)
Accrued pension contributions for the June 30, 2022 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.					(14,836,803)
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.					7,281,003
Liabilities, including financed purchases payable, deferred pension liability, bonds payable, obligations under capital leases, unamortized bond premium and compensated absences are not due and payable in the current period and therefore are not reported as liabilities in the funds.					(188,782,420)
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.					(1,957,325)
Net position of governmental activities					\$ 388,134,555

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, 2022

	Major Funds				Total Governmental Funds
	General	Special	Capital	Debt	
	Fund	Revenue Fund	Projects Fund	Service Fund	
Revenues:					
Local sources:					
Local tax levy	\$ 138,314,942				\$ 138,314,942
Tuition	547,307				547,307
Rents and Royalties	1,836,705				1,836,705
Interest on investments	239,078		\$ 138,464		377,542
Miscellaneous	6,245,230	\$ 2,624,564	5,325,000		14,194,794
Total local sources	147,183,262	2,624,564	5,463,464		155,271,290
State sources	1,077,554,337	90,813,831	3,097,481	\$ 1,510,318	1,172,975,967
Federal sources	4,415,762	98,363,807			102,779,569
Total revenues	1,229,153,361	191,802,202	8,560,945	1,510,318	1,431,026,826
Expenditures:					
Current expenditures:					
Instruction	254,509,856	62,638,540			317,148,396
Support services:					
Instruction	37,543,731				37,543,731
Attendance/social work	11,462,776				11,462,776
Health services	10,438,067				10,438,067
Support services	47,283,781	112,599,739			159,883,520
Improvement of instruction	34,160,162				34,160,162
Educational media services / school library	2,103,248				2,103,248
Instructional staff training	243,484				243,484
General administration	8,229,811				8,229,811
School administration	24,602,109				24,602,109
Central services	10,024,316				10,024,316
Administration information technology	9,328,200				9,328,200
Required maintenance of plant services	37,945,755				37,945,755
Custodial services	50,682,693				50,682,693
Security	16,099,649				16,099,649
Student transportation	55,013,309				55,013,309
Unallocated benefits	133,811,096				133,811,096
On-behalf TPAF pension, medical and disability contributions	140,721,519				140,721,519
Reimbursed TPAF social security contributions	23,275,581				23,275,581
Special schools-current	3,596,277				3,596,277
Charter schools-current	297,850,606	4,852,795			302,703,401
Capital outlay			61,836,748		61,836,748
Debt service:					
Principal	2,682,158			1,510,318	4,192,476
Interest	196,945		1,822,380		2,019,325
Total expenditures	1,211,805,129	180,091,074	63,659,128	1,510,318	1,457,065,649
Excess (deficiency) of revenues over (under) expenditures	17,348,232	11,711,128	(55,098,183)	-	(26,038,823)
Other financing sources (uses):					
Bond proceeds			93,905,000		93,905,000
Bond premium			19,536,168		19,536,168
City of Newark bond proceeds			5,943,539		5,943,539
Transfers in	15,196,198	2,981,117			18,177,315
Transfers out	(2,981,117)	(15,057,734)	(138,464)		(18,177,315)
Total other financing sources (uses)	12,215,081	(12,076,617)	119,246,243	-	119,384,707
Net change in fund balance	29,563,313	(365,489)	64,148,060	-	93,345,884
Fund balances (deficit), July 1	23,099,066	(8,004,422)	1,128,695	-	16,223,339
Fund balances (deficit), June 30	\$ 52,662,379	\$ (8,369,911)	\$ 65,276,755	\$ -	\$ 109,569,223

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, 2022

Total net change in fund balances - governmental funds (from B-2)	\$	93,345,884
Amounts reported for governmental activities in the statement of activities (A-2) are different because:		
Capital additions are reported in governmental funds as expenditures. However, in the statement of activities, the costs of those assets are allocated over their estimated useful lives as depreciation expense. This is the amount by which capital additions exceeded depreciation/amortization expense and the loss on disposal in the period.		
Depreciation/amortization expense	\$	(43,678,848)
Capital additions		74,737,442
Loss on disposal of capital assets		<u>(29,994)</u>
		31,028,600
Net repayment of long-term liabilities, such as financed purchases principal and obligations under capital leases, 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.		5,619,750
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.		6,168,864
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.		430,048
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		41,802,070
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.		(1,722,258)
In the statement of activities, certain operating expenses, e.g., compensated absences (vacations) are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are reported in the amount of financial resources used (paid).		3,000,730
The issuance of long-term debt for general purposes provides current financial resources to governmental funds, however has no effect on net position.		
Energy Savings Bonds	(93,905,000)	
Bond premium	<u>(19,536,169)</u>	
		(113,441,169)
Change in net position of governmental activities (A-2)	\$	<u>66,232,519</u>

See accompanying notes to basic financial statements.

Proprietary Funds

Newark Board of Education
Proprietary Funds

Statement of Net Position

June 30, 2022

	Business-Type Activities			Governmental
	Major Enterprise Funds			Activity
	Food Service	Regional Day School	Totals	Internal Service Funds
Assets				
Current assets:				
Cash and cash equivalents	\$ 1,017,857	\$ 4,012,103	\$ 5,029,960	\$ 31,134,611
Cash held with fiscal agents				1,832,291
Accounts receivable:				
State	37,560		37,560	
Federal	2,573,819		2,573,819	
Interfund	4,635,094		4,635,094	10,425,184
Other	188,671	218,286	406,957	
Inventories	636,886		636,886	91,826
Total current assets	<u>9,089,887</u>	<u>4,230,389</u>	<u>13,320,276</u>	<u>43,483,912</u>
Capital assets:				
Machinery and equipment	6,417,498	173,809	6,591,307	
Accumulated depreciation	<u>(5,142,284)</u>	<u>(87,502)</u>	<u>(5,229,786)</u>	
Total capital assets, net	<u>1,275,214</u>	<u>86,307</u>	<u>1,361,521</u>	
Total assets	<u>10,365,101</u>	<u>4,316,696</u>	<u>14,681,797</u>	<u>43,483,912</u>
Liabilities				
Current liabilities:				
Accounts payable	716,372	44,144	760,516	
Accrued liabilities	161,402	110,392	271,794	36,202,909
Unearned revenue	167,078		167,078	
Total current liabilities	<u>1,044,852</u>	<u>154,536</u>	<u>1,199,388</u>	<u>36,202,909</u>
Net Position				
Investment in capital assets	1,275,214	86,307	1,361,521	
Restricted				6,565,336
Unrestricted	8,045,035	4,075,853	12,120,888	715,667
Total net position	<u>\$ 9,320,249</u>	<u>\$ 4,162,160</u>	<u>\$ 13,482,409</u>	<u>\$ 7,281,003</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, 2022

	Business-Type Activities			Governmental
	Major Enterprise Funds			Activity
	Food Service	Regional Day School	Totals	Internal Service Funds
Operating revenues:				
Local sources:				
Daily food sales - non-reimbursable programs	\$ 436,856		\$ 436,856	
Tuition		\$ 6,356,298	6,356,298	
Miscellaneous	23,480		23,480	
Total local sources	460,336	6,356,298	6,816,634	
Services provided to other funds				\$ 47,991,738
Total operating revenues	460,336	6,356,298	6,816,634	47,991,738
Operating expenses:				
Salaries	7,487,137	3,754,811	11,241,948	768,953
Employee benefits	3,483,632	1,336,141	4,819,773	272,804
Purchased professional services	314,512	356,650	671,162	
Other purchased services	289,747		289,747	
Energy		73,079	73,079	
Transportation		6,190	6,190	
Supplies and materials	4,135,871	54,617	4,190,488	700
Insurance				40,826,183
Depreciation	197,427	10,364	207,791	
Cost of sales - reimbursable program	12,453,552		12,453,552	
Cost of sales - non-reimbursable program	107,246		107,246	
Miscellaneous	401	5,370	5,771	
Total operating expenses	28,469,525	5,597,222	34,066,747	41,868,640
Operating (loss) income	(28,009,189)	759,076	(27,250,113)	6,123,098
Nonoperating revenues (expenses):				
State sources:				
State school lunch program	438,970		438,970	
Federal sources:				
Fresh fruit and vegetable program	340,324		340,324	
School breakfast program	9,557,253		9,557,253	
National school lunch program	18,337,718		18,337,718	
Food donation program	2,510,765		2,510,765	
Summer food service program	578,612		578,612	
Emergency Management Schools	2,224,271		2,224,271	
PEBT	11,764		11,764	
Investment income				45,766
Loss on disposal of capital assets	(182)		(182)	
Total nonoperating revenues (expenses)	33,999,495		33,999,495	45,766
Change in net position	5,990,306	759,076	6,749,382	6,168,864
Total net position - beginning	3,329,943	3,403,084	6,733,027	1,112,139
Total net position - ending	\$ 9,320,249	\$ 4,162,160	\$ 13,482,409	\$ 7,281,003

See accompanying notes to basic financial statements.

Newark Board of Education
Proprietary Funds

Statement of Cash Flows

Year ended June 30, 2022

	Business-Type Activities			Governmental
	Major Enterprise Funds			Internal
	Food Service	Regional Day School	Totals	Service Funds
Cash flows from operating activities:				
Receipts from services provided				\$ 47,991,738
Receipts from customers	\$ 271,665	\$ 6,577,275	\$ 6,848,940	
Payments to employees	(7,556,448)	(3,691,481)	(11,247,929)	(768,953)
Payments for employee benefits	(3,483,632)	(1,336,141)	(4,819,773)	(272,804)
Payments to suppliers	(16,895,705)	(562,655)	(17,458,360)	68,525
Payments for insurance				(36,639,046)
Net cash (used in) provided by operating activities	<u>(27,664,120)</u>	<u>986,998</u>	<u>(26,677,122)</u>	<u>10,379,460</u>
Cash flows from noncapital financing activities:				
Cash received from state and federal reimbursements	30,453,927		30,453,927	
Cash received from (paid to) other funds	(4,598,666)		(4,598,666)	
Cash received from food donation program	2,478,701		2,478,701	
Transfers to (from) other funds				(10,425,184)
Net cash provided by (used in) noncapital financing activities	<u>28,333,962</u>		<u>28,333,962</u>	<u>(10,425,184)</u>
Cash flows from capital and related financing activity-				
Acquisition of capital assets	(669,729)		(669,729)	
Net cash (used in) capital and related financing activity	<u>(669,729)</u>		<u>(669,729)</u>	
Cash flows from investing activity-				
Cash received from interest				45,766
Net cash provided by investing activity				<u>45,766</u>
Net increase in cash and cash equivalents	113	986,998	987,111	42
Cash and cash equivalents, beginning of year	<u>1,017,744</u>	<u>3,025,105</u>	<u>4,042,849</u>	<u>31,134,569</u>
Cash and cash equivalents, end of year	<u>\$ 1,017,857</u>	<u>\$ 4,012,103</u>	<u>\$ 5,029,960</u>	<u>\$ 31,134,611</u>
Reconciliation of operating (loss) income to net cash (used in) provided by operating activities:				
Operating (loss) income	\$ (28,009,189)	\$ 759,076	\$ (27,250,113)	\$ 6,123,098
Adjustments to reconcile operating (loss) income to net cash (used in) provided by operating activities:				
Depreciation	197,427	10,364	207,791	
Change in assets and liabilities:				
(Increase) decrease in accounts receivable - other	(188,671)	220,977	32,306	
Decrease in inventory	62,762		62,762	69,225
Increase (decrease) in accounts payable	342,862	(66,749)	276,113	(1,316,085)
(Decrease) increase in accrued liabilities	(69,311)	63,330	(5,981)	5,503,222
Net cash (used in) provided by operating activities	<u>\$ (27,664,120)</u>	<u>\$ 986,998</u>	<u>\$ (26,677,122)</u>	<u>\$ 10,379,460</u>

Non-cash from non capital financing activities

The District received \$2,478,701 of food commodities from the U.S. Department of Agriculture for the year ended June 30, 2022.

See accompanying notes to basic financial statements.

Newark Board of Education

Notes to the Basic Financial Statements

Year ended June 30, 2022

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

Newark Board of Education

Notes to the Basic Financial Statements

Year ended June 30, 2022

1. Summary of Significant Accounting Policies (continued)

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

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

Separate financial statements are provided for governmental funds 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, serial bonds, financed purchases payable 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, 2022

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, bond issuances and City funding.

Debt Service Fund: The debt service fund accounts for and reports financial resources that are restricted, committed, or assigned to an expenditure for the principal and interest on long-term debt of governmental funds.

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.

Newark Board of Education

Notes to the Basic Financial Statements

Year ended June 30, 2022

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, 2022

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.

With the exception of student activity and scholarship funds, 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, 2022

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, 2022, the unused Food Donation Program commodities of \$167,078 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 2021-2022 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, 2022

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 and right-to-use leased assets of the District are depreciated/amortized using the straight line method. The following estimated useful lives are used to compute depreciation/amortization:

	<u>Years</u>
Machinery and equipment	2-20
Buildings	50
Right-to-use buildings	10-16
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 assets 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 assets 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, 2022

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, 2022, the amount earned by these employees but not disbursed was \$9,153,393 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 \$38,546,681 at June 30, 2022. A liability for these amounts is reported in the governmental funds only if they have matured at June 30, 2022, 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, 2022

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, 2022

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 \$52,662,379 fund balance in the General Fund, \$20,460,118 of assigned for year-end encumbrances and the unassigned portion of (\$44,990,722) are included in the unassigned deficit of (\$25,631,965), \$9,419,941 has been restricted for capital reserve, \$7,376,856 has been restricted for unemployment compensation, \$33,875,300 has been restricted for excess surplus – current year, and \$27,622,247 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 (\$8,369,911) includes the restricted balances for student activities and scholarships in the amount of \$973,636 and 383,144, respectively, the remaining unassigned deficit balance of \$(9,726,691) 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 \$65,276,755 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/amortization, 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 assets, deferred outflows of resources, liabilities, deferred inflows of resources, and disclosures of contingent assets and liabilities at the date of the financial statements. Actual results could differ from those estimates.

Newark Board of Education

Notes to the Basic Financial Statements

Year ended June 30, 2022

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 \$163,997,100 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, 2022

1. Summary of Significant Accounting Policies (continued)

balance at June 30, 2022 was \$33,875,300, which will be appropriated in the 2023/24 budget and \$27,622,247 of prior year excess surplus which was appropriated in the 2022/23 budget.

U. GASB Pronouncements

Recently Issued and Adopted Accounting Principles

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 were implemented during the fiscal year ended June 30, 2022.

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.

The GASB issued Statement No. 99, *Omnibus 2022* in April 2022. The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. 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.

The GASB issued Statement No. 101, *Compensated Absences* in June 2022. The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. The requirements of this Statement are effective for periods beginning after December 15, 2023, and all reporting periods thereafter. Earlier application is encouraged. Management has not determined the impact of the Statement on the financial statements.

Newark Board of Education

Notes to the Basic Financial Statements

Year ended June 30, 2022

1. Summary of Significant Accounting Policies (continued)

V. Leases

District as a Lessee

The District is a lessee for noncancellable leases of buildings. The District recognizes a lease liability and an intangible right-to-use lease asset (“lease asset”) in the government-wide financial statements. The District recognizes lease liabilities with an initial, collective value of \$7.5 million or more.

At commencement of a lease, the District initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease is amortized on a straight-line basis over its useful life. Key estimates and judgements related to leases include how the District determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

The District uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the District uses its estimated incremental borrowing rate as the discount rate for leases.

The lease term includes the non-cancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and any purchase option price that the District is reasonably certain to exercise. The District monitors changes in circumstances that would require a remeasurement of its leases and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

Lease assets are reported with other capital assets as right-to-use assets and lease liabilities are reported with long-term liabilities on the Statement of Net Position.

District as a Lessor

The District is a lessor for noncancellable leases of buildings to eight entities, with lease agreements ranging from 5-23 years. The District recognizes a lease receivable and a deferred inflow of resources in the financial statements. At the commencement of a lease, the District initially measures the lease receivable at the present value of payments expected to be received

Newark Board of Education

Notes to the Basic Financial Statements

Year ended June 30, 2022

1. Summary of Significant Accounting Policies (continued)

during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

Key estimates and judgments to lessor accounting:

Discount Rate

The District uses the lessee's estimated borrowing rate as the discount rate to discount the expected lease receipts to present value. The estimated borrowing rate is determined by using the lesser of the Consumer Price Index, All Items for the New York-Northern New Jersey-Long Island area for the 12-month period prior to the start of each lease year or 2.5%.

Lease Term

The lease term includes the non-cancellable period of the lease.

Lease Payments

Lease receipts included in the measurement of the lease receivable are composed of fixed payments from the lessee and any payment renewal option that the District is reasonably certain to exercise.

The District monitors changes in circumstances that would require a remeasurement of its leases and will remeasure the lease receivable and deferred inflows of resources where the District is a lessor if certain changes occur that are expected to significantly affect the amount of the lease receivable.

W. Subsequent Events

Management has reviewed and evaluated all events and transactions that occurred between June 30, 2022 through March 17, 2023 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.

Newark Board of Education

Notes to the Basic Financial Statements

Year ended June 30, 2022

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 financed purchases payable, deferred pension liability, leases payable, bonds payable 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 \$188,782,420 difference are as follows:

Deferred pension liability	\$ 466,855
Bonds payable	93,905,000
Unamortized premium on bonds	18,605,875
Financed purchases payable	14,114,013
Leases payable	23,143,996
Compensated absences	<u>38,546,681</u>
Net adjustment to reduce fund balance-total governmental funds to arrive at net position – governmental activities	<u>\$ 188,782,420</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, 2022

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, 2022

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, 2022, the District's carrying amount of deposits was \$238,747,697 and the bank balance was \$294,751,407. Of the bank balance on June 30, 2022, \$28,241,222 of the District's cash deposits were secured by federal depository insurance. The New Jersey GUDPA covered the bank balance of \$260,068,360. \$3,829,794 held in the District agency accounts are not covered by GUDPA. In addition, the District has a bank balance of \$1,832,291 of funds held by fiscal agents in the name of the District at June 30, 2022.

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, 2022

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, 2022 or during the fiscal year ended June 30, 2022.

4. Capital Assets

The following schedule is a summarization of the governmental activities changes in capital assets for the year ended June 30, 2022:

	Beginning Balance (as restated)	Increases	Decreases	Dispositions/ Transfers	Ending Balance
Governmental activities					
Capital assets, not being depreciated/amortized:					
Land	\$ 26,452,459				\$ 26,452,459
Construction in progress – SDA	196,648,534	\$ 2,865,571			199,514,105
Construction in progress – District	54,728,785	64,767,490		\$ (19,582,701)	99,913,574
Total capital assets, not being depreciated/amortized	<u>277,829,778</u>	<u>67,633,061</u>		<u>(19,582,701)</u>	<u>325,880,138</u>
Capital assets, being depreciated/amortized:					
Buildings and building improvements	947,161,342			19,582,701	966,744,043
Right-to-use buildings	25,044,186				25,044,186
Machinery, equipment and vehicles	23,617,747	7,104,381	\$ (1,965,773)		28,756,355
Total capital assets being depreciated/amortized	<u>995,823,275</u>	<u>7,104,381</u>	<u>(1,965,773)</u>	<u>19,582,701</u>	<u>1,020,544,584</u>
Less accumulated depreciation/amortization for:					
Buildings and building improvements	554,773,040	38,798,911			593,571,951
Right-to-use buildings		2,187,324			2,187,324
Machinery, equipment and vehicles	14,170,777	2,692,613	(1,935,779)		14,927,611
Total accumulated depreciation/amortization	<u>568,943,817</u>	<u>43,678,848</u>	<u>(1,935,779)</u>	<u>-</u>	<u>610,686,886</u>
Total capital assets, being depreciated/amortized, net	<u>426,879,458</u>	<u>(36,574,467)</u>	<u>(29,994)</u>	<u>19,582,701</u>	<u>409,857,698</u>
Governmental activities capital assets, net	<u>\$ 704,709,236</u>	<u>\$ 31,058,594</u>	<u>\$ (29,994)</u>	<u>\$ -</u>	<u>\$ 735,737,836</u>

Depreciation/amortization expense related to governmental activities was charged to functions/programs of the District for the year ended June 30, 2022 as follows:

Newark Board of Education

Notes to the Basic Financial Statements

Year ended June 30, 2022

4. Capital Assets (continued)

	<u>Amount</u>
Current:	
Instruction	\$ 18,446,583
Support Services:	
Attendance / Social Work	666,719
Health services	607,118
Support services	9,299,445
Improvement of instructional services	1,986,887
Educational media services / school library	122,333
Instructional staff training	14,162
General administration	478,678
School administration	1,430,954
Central services	583,053
Administration information technology	542,564
Operation and maintenance of plant	6,091,392
Student transportation	3,199,787
Special schools	209,173
	<u>\$ 43,678,848</u>

The District acquired capital assets through financed purchases for energy conservation equipment for several schools located in the territorial boundaries governed by the school district. The depreciation/amortization expense on assets acquired with financed purchases and lease proceeds is included in the depreciation/amortization expense above. The District also leases a building at 765 Broad Street. The net book value of the capital assets held under these financed purchases payable and leases as of June 30, 2022 is as follows:

	<u>Balance June 30, 2021 (as restated)</u>	<u>Increases</u>	<u>Dispositions/ Transfers</u>	<u>Balance June 30, 2022</u>
Capital assets, not being depreciated/amortized:				
Construction in progress	\$ 12,442,718		\$ (12,442,718)	
Total capital assets, not being depreciated/amortized	12,442,718		(12,442,718)	
Capital assets, being depreciated/amortized:				
Buildings and building improvements	4,615,000		12,442,718	\$ 17,057,718
Machinery, equipment and vehicles	19,491,822	\$ 685,823		20,177,645
Total capital assets being depreciated/amortized	24,106,822	685,823	12,442,718	37,235,363
Less accumulated depreciation/amortization for:				
Machinery, equipment and vehicles	19,625,002	195,860		19,820,862
Total accumulated depreciation	19,625,002	195,860		19,820,862
Total capital assets, being depreciated/amortized, net	4,481,820	489,963	12,442,718	17,414,501
Capital assets held under leases	\$ 16,924,538	\$ 489,963	\$ -	\$ 17,414,501

Newark Board of Education

Notes to the Basic Financial Statements

Year ended June 30, 2022

4. Capital Assets (continued)

The following is a schedule of the business-type activities changes in capital assets for the year ended June 30, 2022:

	Balance June 30, 2021	Increases	Disposals	Balance June 30, 2022
Business-type activities:				
Equipment	\$ 6,006,527	\$ 669,729	\$ (84,949)	\$ 6,591,307
Less accumulated depreciation	(5,106,762)	(207,791)	84,767	(5,229,786)
Total Business-type activities capital assets, net	<u>\$ 899,765</u>	<u>\$ 461,938</u>	<u>\$ (182)</u>	<u>\$ 1,361,521</u>

5. Long-Term Liabilities

General Obligation Bonds

Bonds are authorized in accordance with State law or by the voters of the municipality through referendums. All bonds are retired in serial installments within the statutory period of usefulness. Bonds issued by the District are general obligation bonds. The principal and interest of these bonds will be paid from the debt service fund as required by New Jersey statutes. The bonds are direct obligations of the District for which the full faith and credit of the District is pledged.

Bonds payable at June 30, 2022 is comprised of \$93,905,000, School Energy Savings Obligation Refunding Bonds, Series 2021, issued July 15, 2021, to finance energy conservation measures pursuant to an Energy Savings Improvement Plan (“ESIP”), due in annual installments ranging from \$1,180,000 to \$5,030,000 through July 2042 at interest rates ranging from 3.0% to 5.0%.

Principal and interest due on all bonds outstanding is as follows:

	Principal	Interest	Total
Fiscal year ending June 30:			
2023	\$ 1,180,000	\$ 3,922,650	\$ 5,102,650
2024	2,915,000	3,820,275	6,735,275
2025	4,690,000	3,630,150	8,320,150
2026	2,780,000	3,443,400	6,223,400
2027	3,275,000	3,292,025	6,567,025
2028-2032	19,555,000	13,721,875	33,276,875
2033-2037	27,915,000	8,126,350	36,041,350
2038-2042	26,565,000	2,710,900	29,275,900
Thereafter	5,030,000	75,450	5,105,450
Total	<u>\$ 93,905,000</u>	<u>\$ 42,743,075</u>	<u>\$ 136,648,075</u>

Newark Board of Education

Notes to the Basic Financial Statements

Year ended June 30, 2022

5. Long-Term Liabilities (continued)

Changes in Long-Term Liabilities

During the year ended June 30, 2022, the following changes occurred in governmental activities long-term liabilities:

	Balance June 30, 2021 (as restated)	Additions	Reductions	Balance June 30, 2022	Due Within One Year
Governmental activities:					
Deferred pension liability	\$ 896,903		\$ 430,048	\$ 466,855	\$ 448,965
Serial bonds payable		\$ 93,905,000		93,905,000	1,180,000
Unamortized premium on bonds		19,536,169	930,294	18,605,875	930,294
Financed purchases payable	16,903,279	55,433	2,844,699	14,114,013	3,097,975
Leases payable	25,044,186		1,900,190	23,143,996	1,941,433
Compensated absences	41,547,411	1,725,638	4,726,368	38,546,681	981,929
Sub-total	84,391,779	115,222,240	10,831,599	188,782,420	8,580,596
Net pension liability	243,567,255	8,147,989	75,695,289	176,019,955	-
Total governmental activities					
Long-term liabilities	\$ 327,959,034	\$ 123,370,229	\$ 86,526,888	\$ 364,802,375	\$ 8,580,596

The compensated absences, other pension liability, financed purchases payable, leases payable, and net pension liability are expected to be paid from budgetary appropriations in the general fund. Serial bonds are expected to be paid from the debt service fund.

Financed Purchases Payable

A lease with a bank was entered into 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 finance purchase payable was paid on January 15, 2017. During the year ended June 30, 2022, there were not any project costs expended for the project, and the total amount expended to-date was \$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 payments. Principal and interest due on the financed purchase are included in the payment schedule below.

A lease with a bank was entered into 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 finance purchase payable 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 financed purchase are included in the payment schedule below.

Newark Board of Education

Notes to the Basic Financial Statements

Year ended June 30, 2022

5. Long-Term Liabilities (continued)

A lease with a bank was entered into 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 finance purchase payable was paid on September 1, 2018. During prior years, \$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 financed purchase are included in the payment schedule below.

The following is a schedule of payments under all financed purchases and the present value of the net future minimum payments at June 30, 2022:

	Principal	Interest	Total
Fiscal year ending June 30:			
2023	\$ 3,097,975	\$ 256,373	\$ 3,354,348
2024	1,078,393	218,723	1,297,116
2025	1,130,912	197,526	1,328,438
2026	1,186,224	175,259	1,361,483
2027	1,087,879	152,563	1,240,442
2028-2032	6,080,761	423,410	6,504,171
Thereafter	451,869	11,975	463,844
Total	\$ 14,114,013	\$ 1,435,829	\$ 15,549,842

Lease of Building (Right-to-Use)

The District leased office space (765 Broad Street) from NJ Urban Realty Partners, LLC (Landlord) under a sixteen-year lease. The initial period commenced on December 15, 2017. The lease agreement contains two successive options of five years each to renew the term of the lease. The terms of the agreement state that the base rent for the first twelve months of the lease shall be abated for the first ten months of the lease. 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 \$1,698,653 for fiscal year 2022.

In addition, the District leased storage space from Saint James Church (Landlord) under a 10 year lease. The initial period commenced on August 1, 2011. The lease agreement contains a lease extension of two years plus three successive options of one year each to renew the term of the lease. The rent expense amounted to \$201,537 for fiscal year 2022.

Newark Board of Education

Notes to the Basic Financial Statements

Year ended June 30, 2022

5. Long-Term Liabilities (continued)

The following is a schedule of the future minimum lease payments at June 30, 2022:

	<u>765 Broad Street</u>	<u>Saint James Church</u>	<u>Total</u>
2023	\$ 1,736,873	\$ 204,560	\$ 1,941,433
2024	1,808,618		1,808,618
2025	1,872,645		1,872,645
2026	1,914,779		1,914,779
2027	1,957,862		1,957,862
2028-2032	10,470,248		10,470,248
2033-2034	3,178,411		3,178,411
	<u>\$ 22,939,436</u>	<u>\$ 204,560</u>	<u>\$ 23,143,996</u>

6. Pension Plans

Plan Descriptions

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

Newark Board of Education

Notes to the Basic Financial Statements

Year ended June 30, 2022

6. Pension Plans (continued)

the average annual compensation for the highest three fiscal years' compensation for each year of membership during years of credited service. Tier 4 and 5 members are eligible to retire at age 62 and 65, respectively, with an annual benefit generally determined to be $1/60^{\text{th}}$ of the average annual compensation for the highest five fiscal years' compensation for each year of membership during years of credited service. Anyone who retires early and is under their respective tier's retirement age receives retirement benefits as calculated in the above mentioned formulas but at a reduced rate in accordance with applicable New Jersey Statute based upon their tier.

Public Employees' Retirement System

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

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.

Newark Board of Education

Notes to the Basic Financial Statements

Year ended June 30, 2022

6. Pension Plans (continued)

Pursuant to the Act, a referendum on Social Security coverage was conducted by the New Jersey Division of Pensions for eligible active members of the fund on January 30, 1981. Because the number of members voting in favor of Social Security exceeded the minimum percentage of members voting for Social Security coverage, those members were transferred to the New Jersey Public Employees' Retirement System.

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

The statute governing the BOEPPFEC Plan provides for annual cost-of-living increases for those who have been retired at least two calendar years. Under an agreement reached with the Boards of Education, Cost of Living Adjustment (COLA) effective February 1, 1983 and thereafter are billed on a pay-as-you-go basis. The annual contribution of each Board is the sum of the COLA payments made during the year to the retirees of the Board plus an administrative charge based on an actuarial calculation. The plan pays 50% of the additional COLA increase for amounts certified after 1995. The BOEPPFEC Plan issues publicly available financial reports.

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.

Newark Board of Education

Notes to the Basic Financial Statements

Year ended June 30, 2022

6. Pension Plans (continued)

The District's actuarially determined contribution to PERS (not including the deferred pension liability) for the years ended June 30, 2022, 2021, and 2020 were \$14,835,686, \$15,145,133, and \$13,119,920, 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 2022 contribution above in the amount of \$611,668, which included \$430,048 of principal and \$181,620 of interest costs. The balance at June 30, 2022 is \$466,855.

During the year ended June 30, 2022, the State of New Jersey contributed \$140,721,519 to the TPAF for on-behalf medical, long-term disability insurance, and pension contributions on behalf of the District. Also, in accordance with N.J.S.A. 18A:66-66, the State of New Jersey reimbursed the District \$23,275,581 during the year ended June 30, 2022 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, 2022, 2021, and 2020 were \$3,801,301, \$3,846,888, and \$2,964,300, 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 Employees' Retirement System (PERS)

At June 30, 2022, the District reported a liability of \$150,071,306 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 July 1, 2020, which was rolled forward to 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

Newark Board of Education

Notes to the Basic Financial Statements

Year ended June 30, 2022

6. Pension Plans (continued)

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 1.2667987757 percent, which was a decrease of 0.1176451248 from its proportion measured as of June 30, 2020.

For the year ended June 30, 2022, the District recognized full accrual pension benefit of (\$22,655,159) in the government-wide financial statements. At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to PERS from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of assumptions	\$ 781,570	\$ 53,426,358
Difference between expected and actual experience	2,366,818	1,074,333
Net difference between projected and actual earnings on pension plan investments		39,532,726
Changes in proportion and differences between District contributions and proportionate share of contributions	10,217,611	20,662,117
District contributions subsequent to the measurement date	14,836,802	
	<u>\$ 28,202,801</u>	<u>\$ 114,695,534</u>

\$14,836,802 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:	
2023	\$ (37,018,516)
2024	(26,850,747)
2025	(20,166,116)
2026	(16,807,511)
2027	(486,645)
	<u>\$ (101,329,535)</u>

Newark Board of Education

Notes to the Basic Financial Statements

Year ended June 30, 2022

6. Pension Plans (continued)

Actuarial Assumptions

The total pension liability for the June 30, 2021 measurement date was determined by an actuarial valuation as of July 1, 2020, which was rolled forward to June 30, 2021. This actuarial valuation used the following actuarial assumptions:

Actuarial Assumptions

Inflation rate:

Price	2.75%
Wage	3.25%
Salary increase through 2026	2.00 - 6.00%
	based on years of service
Thereafter	3.00 - 7.00%
	based on years of service
Investment rate of return	7.00%

The actuarial assumptions used in the July 1, 2020 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-2021.

Newark Board of Education

Notes to the Basic Financial Statements

Year ended June 30, 2022

6. Pension Plans (continued)

Long-Term Rate of Return

In accordance with State statute, the long-term expected rate of return on plan investments (7.00% at June 30, 2021) is determined by the State Treasurer, after consultation with the Directors of the Division of Investments and Division of Pensions and Benefits, the board of trustees and the actuaries. The long-term expected rate of return was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the 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, 2021 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
US Equity	27.00%	8.09%
Non-US Developed Markets Equity	13.50%	8.71%
Emerging Markets Equity	5.50%	10.96%
Private Equity	13.00%	11.30%
Real Assets	3.00%	7.40%
Real Estate	8.00%	9.15%
High Yield	2.00%	3.75%
Private Credit	8.00%	7.60%
Investment Grade Credit	8.00%	1.68%
Cash Equivalents	4.00%	0.50%
US Treasuries	5.00%	0.95%
Risk Mitigation Strategies	3.00%	3.35%
	100.00%	

Discount rate

The discount rate used to measure the total pension liability was 7.00% as of June 30, 2021. 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 non-employer contributing entity will be based on 100% 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

Newark Board of Education

Notes to the Basic Financial Statements

Year ended June 30, 2022

6. Pension Plans (continued)

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.

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 (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	\$ 204,366,686	\$ 150,071,306	\$ 103,993,980

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, 2021 are as follows:

Deferred outflows of resources	\$ 1,164,738,169
Deferred inflows of resources	8,339,123,762
Net pension liability	11,972,782,878
District's Proportion	1.2667987757%

Collective pension (benefit) for the Local Group for the measurement period ended June 30, 2021 is \$(1,599,674,464).

Newark Board of Education

Notes to the Basic Financial Statements

Year ended June 30, 2022

6. Pension Plans (continued)

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, 2021, 2020, 2019, 2018, 2017, and 2016 is 5.13, 5.16, 5.21, 5.63, 5.48, and 5.57 years, respectively.

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

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

The State's proportionate share of the TPAF net pension liability associated with the District as of June 30, 2022 was \$1,299,978,424. The District's proportionate share was \$0. 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 July 1, 2020, which was rolled forward to June 30, 2021. 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, 2021, the State's proportionate share of the TPAF net pension liability associated with the District was 2.7040526742 percent, which was an increase of 0.0168892026 from its proportion measured as of June 30, 2020.

For the year ended June 30, 2022, the District recognized on-behalf pension expense and revenue in the government-wide financial statements of \$114,031,017 for contributions incurred by the State.

Actuarial assumptions

The total pension liability for the June 30, 2021 measurement date was determined by an actuarial valuation as of July 1, 2020, which was rolled forward to June 30, 2021. The actuarial

Newark Board of Education

Notes to the Basic Financial Statements

Year ended June 30, 2022

6. Pension Plans (continued)

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

Inflation rate:	
Price	2.75%
Wage	3.25%
Salary increases:	
2011 - 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%

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-2021.

The actuarial assumptions used in the July 1, 2020 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, 2021) 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

Newark Board of Education

Notes to the Basic Financial Statements

Year ended June 30, 2022

6. Pension Plans (continued)

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, 2021 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
US Equity	27.00%	8.09%
Non-US Developed Markets Equity	13.50%	8.71%
Emerging Markets Equity	5.50%	10.96%
Private Equity	13.00%	11.30%
Real Assets	3.00%	7.40%
Real Estate	8.00%	9.15%
High Yield	2.00%	3.75%
Private Credit	8.00%	7.60%
Investment Grade Credit	8.00%	1.68%
Cash Equivalents	4.00%	0.50%
US Treasuries	5.00%	0.95%
Risk Mitigation Strategies	3.00%	3.35%
	100.00%	

Discount Rate

The discount rate used to measure the total pension liability was 7.00% as of June 30, 2021. 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 100% 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 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 in determining the total pension liability.

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

The following presents the State's proportionate share of the net pension liability associated with the District as of June 30, 2021 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 (6.00%) or 1-percentage-point higher (8.00%) than the current rate:

Newark Board of Education

Notes to the Basic Financial Statements

Year ended June 30, 2022

6. Pension Plans (continued)

	At 1% decrease (6.00%)	At current discount rate (7.00%)	At 1% increase (8.00%)
State's proportionate share of the net pension liability associated with the District	\$ 1,526,976,906	\$ 1,299,978,424	\$ 1,111,494,286

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, 2021 are as follows:

Deferred outflows of resources	\$ 6,356,228,800
Deferred inflows of resources	\$ 27,175,330,929
Net pension liability	\$ 48,075,188,642
District's Proportion	2.7040526742%

Collective pension expense of the Local Group for the plan for the measurement period ended June 30, 2021 is \$1,159,039,411.

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, 2021, 2020, 2019, 2018, 2017, 2016, and 2015 is 7.93, 7.99, 8.04, 8.29, 8.30, 8.30, and 8.30 years, respectively.

Pension plan fiduciary net position

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

Newark Board of Education

Notes to the Basic Financial Statements

Year ended June 30, 2022

6. Pension Plans (continued)

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

At June 30, 2022, the District reported a liability of \$25,948,649 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2022. 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, 2022, the District's proportion was 82.4556297 percent, which was a decrease of 0.1630928 from its proportion measured as of June 30, 2021.

For the year ended June 30, 2022 the District recognized full accrual pension expense of \$3,801,301 in the government-wide financial statements. At June 30, 2022, the District reported a deferred outflow of resources related to the BOEPPFEC in the amount of \$3,635,729, which represents the net difference between projected and actual investment earnings on pension plan investments. At June 30, 2022, the deferred outflow of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:	
2023	\$ 466,483
2024	564,929
2025	845,086
2026	1,181,121
2027	578,110
	<hr/>
	\$ 3,635,729
	<hr/>

Actuarial Assumptions

The total pension liability was determined by an actuarial valuation as of June 30, 2022, using the following actuarial assumptions, applied to all periods included in the measurement:

Salary increase	3.00%
Investment rate of return	5.00%, net of fund investment expense, including inflation
Inflation	2.00%
Cost-of-living adjustments	2.00%

Newark Board of Education

Notes to the Basic Financial Statements

Year ended June 30, 2022

6. Pension Plans (continued)

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 - 5%
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.

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.

Newark Board of Education

Notes to the Basic Financial Statements

Year ended June 30, 2022

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, 2022 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	\$ 34,627,363	\$ 25,948,649	\$ 18,427,413

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, 2022 are as follows:

Total pension liability	\$ 123,557,943
Plan fiduciary net position for retirement benefits	\$ 92,088,110
School district's net position liability	\$ 25,948,649
Plan fiduciary net position as a percentage of the total pension liability	74.53%
District's proportion	82.4556297%

Aggregate Pension Information

Total net pension liability, deferred outflows of resources, and deferred inflows of resources, as presented on the statement of net position is comprised as follows:

	Net Pension Liability	Deferred Outflows of Resources	Deferred Inflows of Resources
PERS	\$ 150,071,306	\$ 28,202,801	\$ 114,695,534
BOEPEFEC	25,948,649	3,635,729	-
Total	<u>\$ 176,019,955</u>	<u>\$ 31,838,530</u>	<u>\$ 114,695,534</u>

Newark Board of Education

Notes to the Basic Financial Statements

Year ended June 30, 2022

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 State Retired Employees Plan (State Retired OPEB Plan) is a single-employer defined benefit OPEB plan with a special funding situation. The State Retired OPEB Plan 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. The State Retired OPEB Plan covers the State, State colleges and universities, the Palisades Interstate Park Commission, and the New Jersey Building Authority (referred to collectively as "the employers") for which the State is legally obligated to pay for benefits. The State Retired OPEB Plan is treated as a cost-sharing multiple employer plan with a special funding situation for allocating the total OPEB liability and related OPEB amounts since each employer mentioned above is required to issue stand-alone financial statements. The State Retired OPEB Plan provides medical, prescription drug, and Medicare Part B reimbursement to retirees and the covered dependents of the employees. The State also offers dental care to retirees, however, since dental benefits are completely paid for by the retirees, there is no OPEB liability for these benefits.

In accordance with N.J.S.A. 52:14-17.32, the State is required to pay the premiums or periodic charges for health benefits of State employees who retire with 25 years or more of service credit in, or retires on a disability pension from, one or more of the following plans: the Judicial Retirement System (JRS), the State Police Retirement System (SPRS), the Teachers' Pension

Newark Board of Education

Notes to the Basic Financial Statements

Year ended June 30, 2022

8. Post-Retirement Benefits (continued)

and Annuity Fund (TPAF), the Public Employees' Retirement System (PERS), the Police and Firemen's Retirement System (PFRS), and the Alternate Benefit Program (ABP). In addition, N.J.S.A. 52:14-17.26 provides that for purposes of the State Retired OPEB Plan, an employee of Rutgers, the State University of New Jersey, and New Jersey Institute of Technology shall be deemed to be an employee of the State. Further, P.L.1966, c.302, addresses the other State colleges and universities, whereas while these institutions were provided autonomy from the State, their employees retained any and all rights to health benefits within the State Retired OPEB Plan and are therefore classified as State employees.

The State Health Benefit Local Education Retired Employees Plan (Local Education Retired OPEB Plan) is a multiple-employer defined benefit OPEB plan with a special funding situation. The Local Education Retired OPEB Plan 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. The Local Education Retired OPEB Plan provides medical, prescription drug, and Medicare Part B reimbursement to retirees and the covered dependents of local education employees. The State also offers dental care to retirees, however, since dental benefits are completely paid for by the retirees, there is no OPEB liability for these benefits.

The employer contributions for the participating local education employers are legally required to be funded by the State in accordance with N.J.S.A. 52:14-17.32f. According to this law, 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: TPAF, PERS, PFRS, or ABP.

Pursuant to P.L.2011, c.78, future retirees eligible for postemployment 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.

The State is legally required to pay for the OPEB benefit coverage for the participating local education employers. Therefore, these employers are considered to be in a special funding situation as defined by GASB Statement No. 75 and the State is treated as a non-employer contributing entity. The State, as a non-employer contributing entity, reported a Fiscal Year 2021 total OPEB liability of \$60,007,650,970 for this special funding situation.

Newark Board of Education

Notes to the Basic Financial Statements

Year ended June 30, 2022

8. Post-Retirement Benefits (continued)

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, 2022, 2021, and 2020 were \$26,642,254, \$25,101,801, and \$23,405,039, respectively, which equaled the required contributions for each year.

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. 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.

Additional information on Pensions and OPEB can be accessed at: state.nj.us/treasury/pensions/financial-reports.shtml.

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, 2020	\$ 2,058,573,187
Changes for the year:	
Service cost	87,298,923
Interest	46,298,024
Difference between actual and expected experiences	(372,005,463)
Changes in assumptions	1,760,781
Changes in benefit terms	(1,899,638)
Member contributions	1,183,613
Benefit payments	(36,469,875)
Net changes	<u>(273,833,635)</u>
Ending Total OPEB Liability, June 30, 2021	<u>\$ 1,784,739,552</u>

Employees covered by benefit terms

The following employees were covered by the benefit terms:

Newark Board of Education

Notes to the Basic Financial Statements

Year ended June 30, 2022

8. Post-Retirement Benefits (continued)

Local Education Group	June 30, 2021
Active Plan Members	213,901
Inactive Plan Members or Beneficiaries Currently Receiving Benefits	150,427
Total Plan Members	<u>364,328</u>

The State, a non-employer contributing entity, is the only entity that has a legal obligation to make employer contributions to OPEB for qualified retired PERS and TPAF participants. The 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 \$1,784,739,552. Additional information can be obtained from the State of New Jersey's annual comprehensive financial report.

Actuarial assumptions and other inputs

The total non-employer OPEB liability as of June 30, 2021 was determined by an actuarial valuation as of June 30, 2020, which was rolled forward to June 30, 2021 and included in the June 30, 2021 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:

	<u>TPAF</u>	<u>PERS</u>
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	2.75 - 5.65%	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

Newark Board of Education

Notes to the Basic Financial Statements

Year ended June 30, 2022

8. Post-Retirement Benefits (continued)

headcount-weighted disabled mortality table with fully generational mortality improvement projections from the central year using Scale MP-2020.

The actuarial assumptions used in the June 30, 2020 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, 2021 was 2.16%. 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 5.65% and decreases to a 4.50% long-term trend rate after seven years. For post-65 medical benefits, the actual fully-insured Medicare Advantage trend rate for fiscal year 2022 through 2023 are reflected. For PPO the trend is initially 5.74% in fiscal year 2024, increasing to 12.93% in fiscal year 2025 and decreases to 4.50% after 11 years. For HMO the trend is initially 6.01% in fiscal year 2024, increasing to 15.23% in fiscal year 2025 and decreases to 4.50% after 11 years. For prescription drug benefits, the initial trend rate is 6.75% and decreases to a 4.50% long-term trend rate after seven years. For the Medicare Part B reimbursement, the trend rate is 5.00%.

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, 2021 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 (1.16 %) or 1-percentage-point higher (3.16%) than the current rate:

Newark Board of Education

Notes to the Basic Financial Statements

Year ended June 30, 2022

8. Post-Retirement Benefits (continued)

	At 1% decrease (1.16%)	At current discount rate (2.16%)	At 1% increase (3.16%)
Total OPEB Liability (Allocable to the District and the responsibility of the State)	\$ 2,137,837,806	\$ 1,784,739,552	\$ 1,506,695,873

The following presents the total non-employer OPEB liability associated with the District as of June 30, 2021 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 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)	\$ 1,444,752,466	\$ 1,784,739,552	\$ 2,241,317,083

OPEB Expense

For the year ended June 30, 2022, the District recognized on-behalf OPEB expense and revenue in the government-wide financial statements of \$70,869,549 for OPEB expenses incurred by the State.

Collective balances of the Local Education Group at June 30, 2021 are as follows:

Deferred outflows of resources	\$ 21,546,947,255
Deferred inflows of resources	\$ 29,769,148,209
Collective OPEB Expense	\$ 3,527,672,060
District's Proportion	2.98%

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, 2022

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, 2022:

Fund	Interfund Receivable	Interfund Payable
General Fund	\$ 19,427,303	\$ 15,060,278
Capital Projects Fund		19,427,303
Food Service Enterprise Fund	4,635,094	
Self-Insurance Internal Service Fund	10,425,184	
	<u>\$ 34,487,581</u>	<u>\$ 34,487,581</u>

The interfund between the self-insurance internal service fund and the general fund represents expenditures moved from the general fund to set up the IBNR in the new self-insurance fund for health benefits. 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, 2022.

All interfunds and loans are expected to be liquidated within one year.

10. Transfers

The following represents a reconciliation of transfers made during the 2022 fiscal year:

Fund	Transfers In	Transfers Out
General Fund	\$ 15,196,198	\$ 2,981,117
Special Revenue Fund	2,981,117	15,057,734
Capital Projects Fund		138,464
	<u>\$ 18,177,315</u>	<u>\$ 18,177,315</u>

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

Newark Board of Education

Notes to the Basic Financial Statements

Year ended June 30, 2022

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, 2022 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, 2022 may be impaired. In the opinion of District management, there are no material accounts receivable that are not collectible. The District has received funding under the Elementary and Secondary School Emergency Relief (ESSER) Fund and American Recovery Program (ARP). To the extent that the District has not complied with the rules and regulations governing the ESSER and ARP funds, money may be required to be returned. In the opinion of the District, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants; therefore, no provisions have been recorded in the accompanying financial statements for such contingencies.

During the 2022 fiscal year, the District was involved in various lawsuits that have been settled, resulting in damages being awarded to the defendants. In addition, there are several pending complaints involving disability claims, discrimination, and negligence matters. The status of the cases are still in the early stages of litigation; however, management intends to vigorously defend against each complaint. At June 30, 2022, 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.

Newark Board of Education

Notes to the Basic Financial Statements

Year ended June 30, 2022

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 accident claims, and natural disasters. As of June 30, 2022, claims of \$25,777,725 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, 2022.

On January 1, 2022, the District became self-insured for health benefits. At June 30, 2022, the accrued liability for unpaid medical and prescription claims of \$10,425,184 has been recorded in the internal service fund financial statements for Incurred But Not Reported Claims (IBNR), which is subject to modification and/or assessment of existing or additional claims. The medical and prescription benefits IBNR liability has been calculated by an actuary contracted by the District's claims administrator. The actuary utilized a 4% discount rate to estimate the liabilities.

Changes in the funds incurred but not reported claims liability for all of its self-insured plans in fiscal years 2022, 2021 and 2020 were:

	Beginning of Year Liability	Current Year Claims and Changes In Estimates	Claim Payments	Balance at End of Year
2021-22	\$ 30,699,687	\$ 14,353,432	\$ 8,850,210	\$ 36,202,909
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

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

Newark Board of Education

Notes to the Basic Financial Statements

Year ended June 30, 2022

14. Deficit Fund Balances - GAAP Basis

The District has an unassigned deficit fund balance of \$25,631,965 in the General Fund and \$9,726,691 in the Special Revenue Fund as of June 30, 2022 as reported in the fund statements (modified accrual basis). N.J.S.A. 18A:22-44.2 provides that in the event a state school aid payment is not made until the following school budget year, districts must record the delayed state aid payments as revenue for budget purposes only, in the current budget year. The bill provides legal authority for school districts to recognize this revenue in the current budget year.

For intergovernmental transactions, GASB Statement No. 33 requires that recognition (revenue, expenditures, asset, and liability) should be in symmetry, i.e. if one government recognizes an asset, the other government recognizes a liability.

Since the State is recording the last two state aid payments in the subsequent fiscal year, the school district cannot recognize the last two state aid payments on the GAAP financial statements until the year the State records the payable. Due to the timing difference of recording the last two state aid payments, the Special Revenue Fund fund balance deficit does not alone indicate that the District is facing financial difficulties. Pursuant to N.J.S.A. 18A:22-44.2, any negative unassigned general or special revenue fund balance that is reported as a direct result from the delay in the payment of state aid until the following fiscal year, is not considered in violation of New Jersey statute and regulation nor in need of corrective action. The District's deficits in the GAAP fund's statement does not exceed the last state aid payments.

15. 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, 2022, \$840,929,646 has been approved by the SDA and \$835,910,229 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, 2022, 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.

Newark Board of Education

Notes to the Basic Financial Statements

Year ended June 30, 2022

16. 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.

17. 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 \$650,801,203 indicated as part of the Governmental Activities net position is calculated as follows:

Capital assets, net of depreciation	\$ 735,737,836
Capital Projects Fund Fund Balance- Bond payable portion - unspent proceeds	64,148,060
Capital Projects Fund Fund Balance- Capital lease portion - unspent proceeds	226,282
Special Revenue Fund Fund Balance - Capital lease portion - unspent proceeds	170,775
Bonds payable	(93,905,000)
Unamortized premium on bonds	(18,605,875)
Leases	(23,143,996)
Financed purchases payable	<u>(14,114,013)</u>
Total net investment in capital assets	<u>\$ 650,514,069</u>

18. Commitments

The District has contractual commitments at June 30, 2022 to various vendors, which are recorded as part of the unassigned deficit in the general fund in the amount of \$20,460,118.

There were \$60,394,867 of contractual commitments at June 30, 2022 to vendors related to the ongoing construction projects that is included in restricted for capital projects in the capital projects fund.

During the 2022 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 2022, 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, 2022

19. 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.

20. 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-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.

Newark Board of Education

Notes to the Basic Financial Statements

Year ended June 30, 2022

20. Capital Reserve Account (continued)

The activity of the capital reserve for the period July 1, 2021 to June 30, 2022 fiscal year is as follows:

Beginning balance, July 1, 2021	\$ 6,919,941
Increases:	
Board approved deposit - June 2022 resolution	2,500,000
Ending balance, June 30, 2022	<u>\$ 9,419,941</u>

The June 30, 2022 LRFPS balance of local support costs of uncompleted capital projects exceeded the June 30, 2022 capital reserve balance.

21. Lease Receivable/Revenue

The District leases buildings to eight entities, with remaining contract lives of 5-23 years. The lease revenue and interest revenue for the 2022 fiscal year from all lessor agreements is \$2,685,042 and \$615,315, respectively, for a total amount of \$3,300,357.

The future minimum lease payment to be received by the District are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 2,740,294	\$ 636,265	\$ 3,376,559
2024	2,849,848	598,240	3,448,088
2025	2,962,102	558,673	3,520,775
2026	2,857,732	518,906	3,376,638
2027	1,556,993	487,261	2,044,254
2028-2032	8,962,773	2,051,130	11,013,903
2033-2037	9,981,544	1,318,203	11,299,747
2038-2042	6,306,074	711,319	7,017,393
Thereafter	6,079,500	192,758	6,272,258
	<u>\$ 44,296,860</u>	<u>\$ 7,072,755</u>	<u>\$ 51,369,615</u>

22. Change in Accounting Policy

Effective in the fiscal year ended June 30, 2022, the District implemented Governmental Accounting Standards Board Statement No. 87, *Leases*. The objective of this Statement is to establish standards of accounting and financial reporting for leases by lessees and lessors. The implementation of the Statement required a restatement of prior year assets and liabilities in the government-wide financial statements. The restatement had no effect on net position.

Newark Board of Education

Notes to the Basic Financial Statements

Year ended June 30, 2022

22. Change in Accounting Policy (continued)

	Balance June 30, 2021	Restatement Amount	June 30, 2021 as Restated
Statement of Net Position - Governmental Activities:			
Assets:			
Accounts Receivable	\$ 20,677,973	\$ 54,669,974	\$ 75,347,947
Capital Assets being depreciated/amortized, net	679,665,050	25,044,186	704,709,236
	<u>\$ 700,343,023</u>	<u>\$ 79,714,160</u>	<u>\$ 780,057,183</u>
Liabilities:			
Current portion of long-term obligations	\$ 4,298,716	\$ 1,900,190	\$ 6,198,906
Noncurrent portion of long-term obligations	55,048,877	23,143,996	78,192,873
	<u>\$ 59,347,593</u>	<u>\$ 25,044,186</u>	<u>\$ 84,391,779</u>
Deferred Inflow of Resources:			
Lease deferrals	\$ -	\$ 54,669,974	\$ 54,669,974

Required Supplementary Information
Part II

Schedules Related to Accounting and Reporting for
Pensions and OPEB

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

Last Ten Fiscal Years

	Year Ended June 30,									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
District's proportion of the net pension liability (asset) - Local Group	1.2667987757%	1.3844439005%	1.3488004194%	1.3032166300%	1.2890764944%	1.2893691086%	1.3509544425%	1.4341157014%	1.4925909571%	n/a
District's proportionate share of the net pension liability (asset)	\$ 150,071,306	\$ 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
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
District's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	175.23%	242.41%	251.13%	278.00%	341.37%	439.86%	352.74%	293.92%	291.95%	n/a
Plan fiduciary net position as a percentage of the total pension liability - Local Group	70.33%	58.32%	56.27%	53.60%	48.10%	40.14%	47.93%	52.08%	48.72%	n/a

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,									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Contractually required contribution	\$ 14,836,802	\$ 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
Contributions in relation to the contractually required contribution	(14,836,802)	(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)
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered payroll	\$ 85,548,194	\$ 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
Contributions as a percentage of covered payroll	17.34%	17.68%	14.09%	13.39%	12.94%	13.03%	13.38%	14.31%	13.56%	13.60%

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,								
	2022	2021	2020	2019	2018	2017	2016	2015	2014
State's proportion of the net pension liability (asset) associated with the District - Local Group	2.7040526742%	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	\$ 1,299,978,424	\$ 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>\$ 1,299,978,424</u>	<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	35.52%	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,									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
District's proportion of the net pension liability (asset)- Local Group	82.4556297000%	82.6187225000%	82.1651030000%	81.6705501000%	81.3568524000%	80.6117841000%	80.8590147000%	81.0185864000%	80.7535119000%	n/a
District's proportionate share of the net pension liability (asset) associated with the District	\$ 25,948,649	\$ 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
Total proportionate share of the net pension liability (asset)	\$ 25,948,649	\$ 17,800,660	\$ 21,868,137	\$ 27,254,130	\$ 25,567,619	\$ 23,038,989	\$ 29,269,707	\$ 31,207,450	n/a	n/a
Plan fiduciary net position as a percentage of the total pension liability	25.47%	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,									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Contractually required contribution	\$ 3,801,301	\$ 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
Contributions in relation to the contractually required contribution	(3,801,301)	(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)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's covered payroll	\$ 85,644,683	\$ 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
Contributions as a percentage of covered payroll	4.44%	4.13%	3.06%	3.11%	3.63%	3.78%	4.84%	5.51%	4.05%	2.28%

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 Employees' Retirement System and Teachers' Pension and Annuity Fund

Last Ten Fiscal Years*

	Year Ended June 30,					
	2022	2021	2020	2019	2018	2017
State's proportion of the net OPEB liability (asset) associated with the District	2.98%	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	1,784,739,552	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	<u>\$ 1,784,739,552</u>	<u>\$ 2,058,573,187</u>	<u>\$ 1,293,112,158</u>	<u>\$ 1,485,749,393</u>	<u>\$ 1,767,476,175</u>	<u>\$ 1,918,689,646</u>
Plan fiduciary net position as a percentage of the total pension liability	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	2022	2021	2020	2019	2018	2017**
Total OPEB Liability						
Service cost	\$ 87,298,923	\$ 47,750,404	\$ 46,137,518	\$ 51,934,799	\$ 62,509,159	
Interest cost	46,298,024	46,327,263	58,545,774	64,454,390	55,906,221	
Difference between actual and expected experiences	(372,005,463)	330,104,596	(278,082,909)	(189,263,459)		
Changes of assumptions	1,760,781	376,030,581	19,280,409	(170,497,179)	(230,197,810)	
Changes of benefit terms	(1,899,638)					
Member contributions	1,183,613	1,086,250	1,176,661	1,373,077	1,507,458	
Gross benefit payments	(36,469,875)	(35,838,065)	(39,694,688)	(39,728,410)	(40,938,499)	
Net change in total OPEB liability	<u>(273,833,635)</u>	<u>765,461,029</u>	<u>(192,637,235)</u>	<u>(281,726,782)</u>	<u>(151,213,471)</u>	
Total OPEB liability - beginning	<u>2,058,573,187</u>	<u>1,293,112,158</u>	<u>1,485,749,393</u>	<u>1,767,476,175</u>	<u>1,918,689,646</u>	
Total OPEB liability - ending	<u>\$ 1,784,739,552</u>	<u>\$ 2,058,573,187</u>	<u>\$ 1,293,112,158</u>	<u>\$ 1,485,749,393</u>	<u>\$ 1,767,476,175</u>	
Covered-employee payroll	<u>\$ 397,609,784</u>	<u>\$ 399,139,180</u>	<u>\$ 396,988,771</u>	<u>\$ 392,345,942</u>	<u>\$ 360,334,849</u>	
Total OPEB liability as a percentage of covered-employee payroll	<u>448.87%</u>	<u>515.75%</u>	<u>325.73%</u>	<u>378.68%</u>	<u>490.51%</u>	

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, 2022

PUBLIC EMPLOYEES' RETIREMENT SYSTEM - PENSION

Benefit Changes

There were none.

Changes of Assumptions

There were none.

TEACHERS PENSION AND ANNUITY FUND - PENSION

Benefit Changes

There were none.

Changes of Assumptions

The discount rate changed from 5.40% as of June 30, 2020 to 7.00% as of June 30, 2021.

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 2.21% as of June 30, 2020 to 2.16% as of June 30, 2021.

**Required Supplementary Information
Part III**

Budgetary Comparison Schedules

Newark Board of Education
General Fund

Budgetary Comparison Schedule
(Budgetary Basis)

Year ended June 30, 2022

	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	547,307	\$ (119,398)
Rents and Royalties	1,400,000		1,400,000	1,836,705	436,705
Miscellaneous	3,037,144		3,037,144	6,484,303	3,447,159
Total - local sources	<u>143,418,791</u>		<u>143,418,791</u>	<u>147,183,257</u>	<u>3,764,466</u>
State sources:					
Categorical special education aid	45,823,149		45,823,149	45,823,149	
Equalization aid	823,229,149		823,229,149	823,229,149	
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	5,675,254	3,447,786
Additional nonpublic transportation aid				113,680	113,680
Securing our children's future bond act				1,220,807	1,220,807
On-behalf TPAF pension and disability insurance				114,031,017	114,031,017
On-behalf TPAF post retirement medical				26,642,254	26,642,254
On-behalf TPAF long-term disability				48,248	48,248
Reimbursed TPAF social security contributions				23,275,581	23,275,581
Total - state sources	<u>917,275,656</u>		<u>917,275,656</u>	<u>1,086,055,029</u>	<u>168,779,373</u>
Federal sources:					
Medical reimbursement	3,118,248		3,118,248	4,415,762	1,297,514
Total - federal sources	<u>3,118,248</u>		<u>3,118,248</u>	<u>4,415,762</u>	<u>1,297,514</u>
Total revenues	<u>1,063,812,695</u>		<u>1,063,812,695</u>	<u>1,237,654,048</u>	<u>173,841,353</u>
Expenditures					
Current expense:					
Instruction:					
Regular programs:					
Salaries of teachers:					
Kindergarten	9,313,424	\$ (742,041)	8,571,383	8,192,563	378,820
Grades 1-5	55,948,851	(3,088,372)	52,860,479	52,153,498	706,981
Grades 6-8	37,802,788	(1,902,043)	35,900,745	35,341,708	559,037
Grades 9-12	54,345,051	(616,696)	53,728,355	53,419,531	308,824
Instruction- home instruction:					
Salaries of teachers		392,229	392,229	392,039	190
Regular programs - undistributed instruction:					
Other salaries for instruction	3,712,750	34,499	3,747,249	3,659,954	87,295
Purchased professional-educational services	5,757,842	(2,206,957)	3,550,885	3,518,194	32,691
Purchased technical services	562,054	(83,291)	478,763	268,786	209,977
Other purchased services	2,272,665	(12,859)	2,259,806	1,893,284	366,522
General supplies	18,432,249	(8,089,118)	10,343,131	7,509,655	2,833,476
Textbooks	3,023,011	162,753	3,185,764	2,467,605	718,159
Other objects	2,526,846	(1,347,263)	1,179,583	615,935	563,648
Total regular programs	<u>193,697,531</u>	<u>(17,499,159)</u>	<u>176,198,372</u>	<u>169,432,752</u>	<u>6,765,620</u>
Special education:					
Cognitive mild:					
Salaries of teachers	657,411	(175,000)	482,411	439,479	42,932
Other salaries for instruction	20,508		20,508	820	19,688
General supplies	15,403	(2,045)	13,358	2,355	11,003
Total cognitive mild	<u>693,322</u>	<u>(177,045)</u>	<u>516,277</u>	<u>442,654</u>	<u>73,623</u>
Cognitive moderate:					
Salaries of teachers	223,780	(13,000)	210,780	206,991	3,789
Other salaries for instruction	7,800		7,800	7,800	7,800
General supplies	11,908	(2,500)	9,408	3,555	5,853
Other objects	2,500		2,500	2,500	2,500
Total cognitive moderate	<u>245,988</u>	<u>(15,500)</u>	<u>230,488</u>	<u>210,546</u>	<u>19,942</u>

Newark Board of Education
General Fund

Budgetary Comparison Schedule
(Budgetary Basis)

Year ended June 30, 2022

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Current expense (continued):					
Instruction (continued):					
Special education (continued):					
Learning and/or language disabilities:					
Salaries of teachers	\$ 10,392,653	\$ (1,110,900)	\$ 9,281,753	\$ 9,074,286	\$ 207,467
Other salaries for instruction	846,157	7,180	853,337	607,953	245,384
Purchased professional-educational services	8,800	(4,000)	4,800	2,630	2,170
General supplies	136,466	(24,257)	112,209	90,196	22,013
Other objects	1,000		1,000		1,000
Total learning and/or language disabilities	<u>11,385,076</u>	<u>(1,131,977)</u>	<u>10,253,099</u>	<u>9,775,065</u>	<u>478,034</u>
Auditory impairments:					
Salaries of teachers	839,376	(60,000)	779,376	729,416	49,960
Other salaries for instruction	540,420	(43,607)	496,813	397,645	99,168
Other purchased services	5,000		5,000		5,000
General supplies	22,000		22,000	7,612	14,388
Total auditory impairments	<u>1,406,796</u>	<u>(103,607)</u>	<u>1,303,189</u>	<u>1,134,673</u>	<u>168,516</u>
Emotional regulation impairments:					
Salaries of teachers	1,722,783	(15,000)	1,707,783	1,679,478	28,305
Other salaries for instruction	658,851	76,000	734,851	678,840	56,011
Purchased professional-educational services	42,360		42,360	9,495	32,865
General supplies	44,281	(2,464)	41,817	28,956	12,861
Other objects	8,000		8,000		8,000
Total emotional regulation impairments	<u>2,476,275</u>	<u>58,536</u>	<u>2,534,811</u>	<u>2,396,769</u>	<u>138,042</u>
Multiple disabilities:					
Salaries of teachers	3,701,554	52,000	3,753,554	3,669,761	83,793
Other salaries for instruction	1,032,108	66,500	1,098,608	1,013,036	85,572
Purchased professional-educational services	9,900		9,900	2,000	7,900
General supplies	51,515	(1,556)	49,959	41,886	8,073
Other objects	4,400		4,400		4,400
Total multiple disabilities	<u>4,799,477</u>	<u>116,944</u>	<u>4,916,421</u>	<u>4,726,683</u>	<u>189,738</u>
Resource room/center:					
Salaries of teachers	15,952,627	(426,109)	15,526,518	15,131,760	394,758
Other salaries for instruction	462,885	328,566	791,451	474,315	317,136
General supplies	207,487	(17,199)	190,288	127,255	63,033
Textbooks	1,200		1,200		1,200
Other objects	3,250		3,250	639	2,611
Total resource room/center	<u>16,627,449</u>	<u>(114,742)</u>	<u>16,512,707</u>	<u>15,733,969</u>	<u>778,738</u>
Autism:					
Salaries of teachers	7,909,982	(201,000)	7,708,982	7,577,509	131,473
Other salaries for instruction	2,309,883	118,300	2,428,183	2,238,005	190,178
Purchased professional-educational services	22,500		22,500		22,500
General supplies	112,478	(5,124)	107,354	84,082	23,272
Total autism	<u>10,354,843</u>	<u>(87,824)</u>	<u>10,267,019</u>	<u>9,899,596</u>	<u>367,423</u>
Preschool disabilities-full time:					
Salaries of teachers	2,092,473	322,662	2,415,135	2,415,135	
Other salaries for instruction	982,084	(119,431)	862,653	862,653	
General supplies	24,797	153,527	178,324	178,324	
Total preschool disabilities - full time	<u>3,099,354</u>	<u>356,758</u>	<u>3,456,112</u>	<u>3,456,112</u>	

Newark Board of Education
General Fund

Budgetary Comparison Schedule
(Budgetary Basis)

Year ended June 30, 2022

	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	\$ 724,674	\$ (565,459)	\$ 159,215	\$ 159,215	\$ -
Total home instruction	724,674	(565,459)	159,215	159,215	-
Total special education	51,813,254	(1,663,916)	50,149,338	47,935,282	2,214,056
Bilingual education:					
Salaries of teachers	26,863,174	(380,813)	26,482,361	25,986,951	495,410
Other salaries for instruction	1,557,519	(32,138)	1,525,381	1,214,088	311,293
Purchased professional-educational services	6,500		6,500		6,500
Purchased technical services	55,080	225,624	280,704	280,704	
General supplies	1,228,219	(435,632)	792,587	736,725	55,862
Other objects	88,632	(78,207)	10,425	4,303	6,122
Total bilingual education	29,799,124	(701,166)	29,097,958	28,222,771	875,187
School sponsored co-curricular activities:					
Salaries	2,605,095	24,829	2,629,924	2,315,251	314,673
Supplies and materials	128,123	(4,450)	123,673	21,609	102,064
Other objects	659,177	(198,001)	461,176	447,265	13,911
Total school sponsored co-curricular activities	3,392,395	(177,622)	3,214,773	2,784,125	430,648
School sponsored athletic activities:					
Salaries	3,068,403	88,852	3,157,255	2,871,003	286,252
Purchased services	410,017	63,708	473,725	415,936	57,789
Supplies and materials	1,273,279	(471,620)	801,659	443,977	357,682
Other objects	249,599	(3,040)	246,559	218,068	28,491
Total school sponsored athletic activities	5,001,298	(322,100)	4,679,198	3,948,984	730,214
Before / after school programs - instruction:					
Salaries	2,810,071	730,896	3,540,967	2,907,033	633,934
Other salaries for instruction	252,539	233,159	485,698	321,485	164,213
Purchased professional and technical services	47,794	18,576	66,370	66,370	
Total before / after school programs - instruction	3,110,404	982,631	4,093,035	3,294,888	798,147
Before / after school programs - support services:					
Salaries	264,378	203,072	467,450	467,450	
Purchased services	67,826	(62,573)	5,253	5,253	-
Supplies and materials	124,299	(49,364)	74,935	74,935	
Total before / after school programs - support services	456,503	91,135	547,638	547,638	-
Alternative education programs - instruction:					
Purchased professional and technical services	5,400		5,400		5,400
General supplies	6,118		6,118	4,049	2,069
Total alternative education programs - instruction	11,518	-	11,518	4,049	7,469
Alternative education programs - support services:					
Salaries of teachers	70,000	(70,000)			-
Total alternative education programs - support services	70,000	(70,000)	-	-	-
Other supplemental / at-risk programs - instruction:					
Salaries of reading specialists	222,856	(89,041)	133,815	131,959	1,856
Purchased professional and technical services	224,720	37,230	261,950	206,128	55,822
Total other supplemental / at-risk programs - instruction	447,576	(51,811)	395,765	338,087	57,678
Total instruction	287,799,603	(19,412,008)	268,387,595	256,508,576	11,879,019

Newark Board of Education
General Fund

Budgetary Comparison Schedule
(Budgetary Basis)

Year ended June 30, 2022

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Current expense (continued):					
Undistributed expenditures:					
Instruction:					
Tuition to other school districts in the state-regular	\$ 494,841	\$ (160,000)	\$ 334,841	\$ 162,418	\$ 172,423
Tuition to other school districts in the state-special	2,191,639	(508,000)	1,683,639	1,549,081	134,558
Tuition to county vocational - regular	8,325,053	(640,000)	7,685,053	6,953,317	731,736
Tuition to county vocational - special	1,490,182	65,000	1,555,182	1,525,753	29,429
Tuition to county spec. svcs. & rds	5,951,606	(120,000)	5,831,606	5,762,424	69,182
Tuition to private school - hand in state	24,578,752	(3,721,591)	20,857,161	19,176,964	1,680,197
Tuition to private school - hand out state	80,301	2,190	82,491	33,593	48,898
Tuition to state facilities	1,229,392		1,229,392	1,229,392	
Tuition - other	810,724		1,190,976	1,150,789	40,187
Total undistributed expenditures - instruction	<u>45,152,490</u>	<u>(4,702,149)</u>	<u>40,450,341</u>	<u>37,543,731</u>	<u>2,906,610</u>
Attendance and social work services:					
Salaries	10,074,098	(268,113)	9,805,985	9,437,373	368,612
Salaries of family liaisons/comm parent inv. specialist	2,302,306	(40,200)	2,262,106	1,943,101	319,005
Other purchased services	23,490	22,600	46,090	32,305	13,785
Supplies and material	58,335	(1,281)	57,054	30,270	26,784
Other objects	46,309		46,309	19,727	26,582
Total attendance and social work services	<u>12,504,538</u>	<u>(286,994)</u>	<u>12,217,544</u>	<u>11,462,776</u>	<u>754,768</u>
Health services:					
Salaries	9,475,698	(301,600)	9,174,098	9,034,933	139,165
Other salaries	1,046,188	42,050	1,088,238	985,509	102,729
Purchased professional and technical services	160,960	(72,146)	88,814	29,232	59,582
Other purchased services	6,000		6,000		6,000
Supplies and materials	406,408	18,181	424,589	365,586	59,003
Other objects	25,682	(2,875)	22,807	22,807	
Total health services	<u>11,120,936</u>	<u>(316,390)</u>	<u>10,804,546</u>	<u>10,438,067</u>	<u>366,479</u>
Other support services - student OT, PT, speech and related services:					
Salaries	4,416,296	(832,000)	3,584,296	3,539,428	44,868
Purchased professional educational services	7,728,449	256,150	7,984,599	7,095,196	889,403
Total other support services - student OT, PT, speech and related services	<u>12,144,745</u>	<u>(575,850)</u>	<u>11,568,895</u>	<u>10,634,624</u>	<u>934,271</u>
Other support services - students - extra services:					
Salaries	11,744,634	(1,667,000)	10,077,634	9,136,877	940,757
Total other support services - students - extra services	<u>11,744,634</u>	<u>(1,667,000)</u>	<u>10,077,634</u>	<u>9,136,877</u>	<u>940,757</u>
Other support services - guidance:					
Salaries of other prof. staff	9,502,359	(118,326)	9,384,033	9,123,098	260,935
Salaries secretary/clerical assts.	445,794	(5,009)	440,785	431,894	8,891
Other salaries	1,890,872	(258,502)	1,632,370	1,480,824	151,546
Purchased professional educational services	5,600	41,400	47,000	13,465	33,535
Other purchased professional and technical services	175,734	(80,867)	94,867	10,000	84,867
Other purchased services	12,416	(5,500)	6,916	3,093	3,823
Supplies and materials	172,475	464	172,939	87,246	85,693
Other objects	135,034	(77,456)	57,578	18,409	39,169
Total other support services - guidance	<u>12,340,284</u>	<u>(503,796)</u>	<u>11,836,488</u>	<u>11,168,029</u>	<u>668,459</u>

Newark Board of Education
General Fund

Budgetary Comparison Schedule
(Budgetary Basis)

Year ended June 30, 2022

	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	\$ 16,617,003	\$ (1,269,726)	\$ 15,347,277	\$ 15,347,130	\$ 147
Salaries secretary/clerical assts.	105,810	(30,000)	75,810	65,706	10,104
Other salaries	384,342	(45,000)	339,342	332,169	7,173
Other purchased professional and technical services	651,639	(321,124)	330,515	270,068	60,447
Misc. purchased services	17,150		17,150	1,070	16,080
Supplies and materials	123,688	40,000	163,688	125,371	38,317
Other objects	34,900		34,900	31,030	3,870
Total other support services - students special (child study teams)	17,934,532	(1,625,850)	16,308,682	16,172,544	136,138
Improvement of instruction services/instructional staff:					
Salaries of supervisors of instruction	7,154,066	66,000	7,220,066	6,944,172	275,894
Salaries of other professional staff	10,423,442	168,970	10,592,412	10,359,197	233,215
Salaries of secretarial and clerical assistants	5,054,067	82,250	5,136,317	4,766,880	369,437
Other salaries	3,784,025	(790,897)	2,993,128	2,866,140	126,988
Salaries of facilitators, math & literacy coaches	7,722,876	(313,666)	7,409,210	7,092,833	316,377
Purchased professional educational services	3,124,871	(1,008,546)	2,116,325	1,749,426	366,899
Other purchased professional and technical services	98,000	(20,548)	77,452	3,363	74,089
Other purchased services	137,140	212,115	349,255	182,222	167,033
Supplies and materials	227,502	(35,000)	192,502	80,267	112,235
Other objects	306,290	(8,009)	298,281	115,662	182,619
Total improvement of instruction services/instructional staff	38,032,279	(1,647,331)	36,384,948	34,160,162	2,224,786
Educational media services/school library:					
Salaries	2,040,116	69,094	2,109,210	2,043,683	65,527
Other salaries	34,085	(5,000)	29,085	9,940	19,145
Purchased prof. and tech. services	43,500		43,500	34,873	8,627
Other purchased services	1,100	(1,100)			
Supplies and materials	90,111	(15,000)	75,111	14,752	60,359
Other objects	15,500		15,500		15,500
Total educational media services/school library	2,224,412	47,994	2,272,406	2,103,248	169,158
Instructional staff training services:					
Purchased professional educational services	397,888	(37,117)	360,771	174,857	185,914
Other purchased services	267,509	(58,000)	209,509	59,211	150,298
Supplies and materials	24,680		24,680	9,177	15,503
Other objects	7,195	(2,250)	4,945	239	4,706
Total instructional staff training services	697,272	(97,367)	599,905	243,484	356,421
Support services - general administration:					
Salaries	1,668,105	(69,479)	1,598,626	1,495,661	102,965
Salaries of attorneys	844,106	(15,000)	829,106	823,660	5,446
Other salaries	771,131	(63,521)	707,610	639,156	68,454
Legal services	2,773,104	(500,000)	2,273,104	1,186,910	1,086,194
Expenditure & internal control audit fees	383,125		383,125	184,000	199,125
Other purchased prof. services	185,000	(5,132)	179,868	85,000	94,868
Purchased tech. services	235,894	26,686	262,580	198,230	64,350
Communications/telephone	3,391,688	(330,496)	3,061,192	1,863,440	1,197,752
Miscellaneous purchased services	161,814	(10,000)	151,814	48,458	103,356
General supplies	142,865	(35,769)	107,096	73,334	33,762
Judgments against the school district	2,000,000	(2,195)	1,997,805	1,303,352	694,453
Miscellaneous expenditures	463,792	(91,325)	372,467	328,610	43,857
Total support services - general administration	13,020,624	(1,096,231)	11,924,393	8,229,811	3,694,582
Support services -school administration:					
Salaries of principals/asst. principals	18,251,993	679,500	18,931,493	18,675,552	255,941
Salaries secretary/clerical assts.	4,659,200	131,900	4,791,100	4,671,739	119,361
Other salaries	120,532	66,821	187,353	130,031	57,322
Other purchased services	1,286,205	27,105	1,313,310	804,082	509,228
Supplies and materials	311,764	1,860	313,624	167,164	146,460
Other objects	331,578	(12,483)	319,095	153,541	165,554
Total support services - school administration	24,961,272	894,703	25,855,975	24,602,109	1,253,866

Newark Board of Education
General Fund

Budgetary Comparison Schedule
(Budgetary Basis)

Year ended June 30, 2022

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Current expense (continued):					
Undistributed expenditures (continued)					
Central services:					
Salaries	\$ 9,278,039	\$ (1,209,508)	\$ 8,068,531	\$ 7,724,608	\$ 343,923
Purchased professional services	1,752,031	5,606,989	7,359,020	1,154,254	6,204,766
Purchased technical services	2,936,902	(2,009,822)	927,080	695,930	231,150
Misc purchased services	471,138	(42,861)	428,277	200,219	228,058
Supplies and materials	225,258	55,171	280,429	141,119	139,310
Miscellaneous expenditures	117,853	15,090	132,943	73,661	59,282
Total central services	<u>14,781,221</u>	<u>2,415,059</u>	<u>17,196,280</u>	<u>9,989,791</u>	<u>7,206,489</u>
Admin info technology:					
Salaries	2,713,157	(260,000)	2,453,157	2,296,441	156,716
Purchased professional services	1,278,622	(4,681)	1,273,941	1,194,182	79,759
Purchased technical services	3,385,648	298,461	3,684,109	3,450,436	233,673
Other purchased services	55,000	(50,000)	5,000		5,000
Supplies and materials	1,935,879	60,659	1,996,538	1,818,925	177,613
Other objects	24,844	(10,000)	14,844		14,844
Total admin info technology	<u>9,393,150</u>	<u>34,439</u>	<u>9,427,589</u>	<u>8,759,984</u>	<u>667,605</u>
Required maintenance for school facilities:					
Salaries	16,203,205	11,320,807	27,524,012	27,523,633	379
Cleaning, repair and maintenance services	6,945,184	(2,834,210)	4,110,974	3,130,780	980,194
Lead testing of drinking water	250,000	(141,607)	108,393	37,057	71,336
General supplies	1,945,687	1,875,549	3,821,236	3,492,281	328,955
Other objects	60,567	(25,000)	35,567	214	35,353
Total required maintenance for school facilities	<u>25,404,643</u>	<u>10,195,539</u>	<u>35,600,182</u>	<u>34,183,965</u>	<u>1,416,217</u>
Custodial services:					
Salaries	23,678,906	(1,481,340)	22,197,566	22,194,845	2,721
Purchased professional and technical services	1,953,584	2,314,336	4,267,920	2,553,747	1,714,173
Cleaning, repair and maintenance services	7,149,086	(3,040,155)	4,108,931	2,872,114	1,236,817
Rental of land bldgs. - non-lease purchase	9,325,462	247,192	9,572,654	9,237,136	335,518
Other purchased property services	1,150,000	824,945	1,974,945	1,974,944	1
Insurance	2,958,480	36,695	2,995,175	2,964,822	30,353
Misc. purchased services	39,722		39,722	16,575	23,147
General supplies	1,474,291	(1,354,798)	119,493	78,212	41,281
Energy (electricity)	10,797,293	(1,255,026)	9,542,267	9,274,377	267,890
Energy (oil)	158,001	(54,956)	103,045	84,006	19,039
Energy (gasoline)	15,820	159,828	175,648	145,428	30,220
Other objects	101,449	(79,675)	21,774	17,735	4,039
Total custodial services	<u>58,802,094</u>	<u>(3,682,954)</u>	<u>55,119,140</u>	<u>51,413,941</u>	<u>3,705,199</u>
Security:					
Salaries	14,019,169	1,050,701	15,069,870	14,668,591	401,279
Purchased professional and technical services	38,972	(8,110)	30,862	27,719	3,143
Cleaning, repair and maintenance services	1,448	9,053	10,501	9,099	1,402
General supplies	83,015	4,991	88,006	70,058	17,948
Total security	<u>14,142,604</u>	<u>1,056,635</u>	<u>15,199,239</u>	<u>14,775,467</u>	<u>423,772</u>
Student transportation services:					
Salaries for pupil trans. - (other than between home/school)	1,753,888	(302,893)	1,450,995	1,349,700	101,295
Salaries for pupil trans. - (between home & school-nonpublic)	150,000	215,000	365,000	363,031	1,969
Management fee- ESC & CTSA trans. program	450,000	(160,000)	290,000	268,661	21,339
Other purchased professional and technical services	115,613	(3,748)	111,865	76,007	35,858
Cleaning, repair and maintenance services	177,796	(65,000)	112,796	66,604	46,192
Rental payments-school buses	232,926	410	233,336	229,079	4,257
Contracted services (between home and sch.) - vendor	3,674,311	(1,412,820)	2,261,491	2,193,124	68,367
Contracted services (other than home to sch.) - vendor	2,048,547	(45,009)	2,003,538	1,117,846	885,692
Contracted services (special ed.) - vendor	21,420,771	18,832,500	40,253,271	36,970,288	3,282,983
Contracted services (regular) - esc	900,000	(865,000)	35,000	8,900	26,100
Contracted services (special ed.) - esc	9,196,589	3,010,000	12,206,589	11,970,305	236,284
Contracted services - aid in lieu of payments - nonpublic	540,675	(250,000)	290,675	269,889	20,786
Contracted services - aid in lieu of payments - charter	351,939		351,939	105,227	246,712
Miscellaneous purchased services	5,000		5,000	1,539	3,461
Supplies and materials	55,517	(30,000)	25,517	20,130	5,387
Other objects	13,133	(3,800)	9,333	2,979	6,354
Total student transportation services	<u>41,086,705</u>	<u>18,919,640</u>	<u>60,006,345</u>	<u>55,013,309</u>	<u>4,993,036</u>

Newark Board of Education
General Fund

Budgetary Comparison Schedule
(Budgetary Basis)

Year ended June 30, 2022

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Current expense (continued):					
Undistributed expenditures (continued)					
Unallocated benefits - employee benefits:					
Social security contributions	\$ 10,473,111	\$ 450,000	\$ 10,923,111	\$ 10,732,012	\$ 191,099
T.P.A.F. Contributions - ERIP (Early Retirement Incentive Program)	3,643,829	1,900,000	5,543,829	5,391,001	152,828
Other retirement contributions-regular	4,194,100		4,194,100	4,108,085	86,015
Other retirement contributions-deferred	589,428	22,240	611,668	611,668	
Unemployment compensation	2,000,000	(1,878,402)	121,598	115,148	6,450
Worker's compensation	8,666,246	(2,520,237)	6,146,009	5,885,388	260,621
Health benefits	88,886,839	(360,186)	88,526,653	84,695,992	3,830,661
Tuition reimbursement	368,500	(368,420)	80		80
Other employment benefits	14,421,794	7,876,670	22,298,464	22,271,802	26,662
Total unallocated benefits	<u>133,243,847</u>	<u>5,121,665</u>	<u>138,365,512</u>	<u>133,811,096</u>	<u>4,554,416</u>
On-behalf payments:					
On-behalf TPAF pension and annuity fund				114,031,017	(114,031,017)
On-behalf TPAF post retirement medical				26,642,254	(26,642,254)
On-behalf TPAF long-term disability				48,248	(48,248)
Reimbursed TPAF social security contributions				23,275,581	(23,275,581)
Total on-behalf payments				<u>163,997,100</u>	<u>(163,997,100)</u>
Total undistributed expenditures	<u>498,732,282</u>	<u>22,483,762</u>	<u>521,216,044</u>	<u>647,840,115</u>	<u>(126,624,071)</u>
Total current expense	<u>786,531,885</u>	<u>3,071,754</u>	<u>789,603,639</u>	<u>904,348,691</u>	<u>(114,745,052)</u>
Capital outlay					
Equipment:					
Regular programs - instruction:					
Kindergarten	10,000	(3,060)	6,940	6,940	
Grades 1-5	102,924	38,185	141,109	32,522	108,587
Grades 6-8	14,940		14,940		14,940
Grades 9-12	145,116	134,504	279,620	50,580	229,040
Special Education - instruction:					
Multiple Disabilities	7,400	(3,700)	3,700		3,700
Undistributed expenditures:					
Non-Instructional	344,510	(2,608)	341,902	132,783	209,119
Health Services	114,000	42,457	156,457		156,457
Support services school administration	74,000	16,211	90,211	38,924	51,287
Central services	5,000	64,406	69,406	34,525	34,881
Admin info tech	612,675		612,675	568,216	44,459
Security		1,324,413	1,324,413	1,324,182	231
Required maintenance for school facilities	572,698	(218,661)	354,037	217,678	136,359
Custodial services		59,094	59,094	59,093	1
Total equipment	<u>2,003,263</u>	<u>1,451,241</u>	<u>3,454,504</u>	<u>2,465,443</u>	<u>989,061</u>
Facilities acquisition and construction services:					
Construction services	4,383,636	10,120	4,393,756	3,544,112	849,644
Total facilities acquisition and construction services	<u>4,383,636</u>	<u>10,120</u>	<u>4,393,756</u>	<u>3,544,112</u>	<u>849,644</u>
Total capital outlay	<u>6,386,899</u>	<u>1,461,361</u>	<u>7,848,260</u>	<u>6,009,555</u>	<u>1,838,705</u>
Special schools:					
Summer school - instruction:					
Other salaries for instruction	1,140,683	88,422	1,229,105	1,226,301	2,804
Purchased professional educational services	1,052,322	(60,000)	992,322	799,779	192,543
General supplies	315,108	(244,362)	70,746	34,693	36,053
Total summer school - instruction	<u>2,508,113</u>	<u>(215,940)</u>	<u>2,292,173</u>	<u>2,060,773</u>	<u>231,400</u>
Summer school - support services:					
Salaries	697,718	80,940	778,658	775,557	3,101
Total summer school - support services	<u>697,718</u>	<u>80,940</u>	<u>778,658</u>	<u>775,557</u>	<u>3,101</u>
Total summer school	<u>3,205,831</u>	<u>(135,000)</u>	<u>3,070,831</u>	<u>2,836,330</u>	<u>234,501</u>
Accredited evening/adult/post grad.- instruction:					
Stipends	375,000		375,000	320,118	54,882
Total accredited evening/adult/post grad.- instruction	<u>375,000</u>	<u>-</u>	<u>375,000</u>	<u>320,118</u>	<u>54,882</u>

Newark Board of Education
General Fund

Budgetary Comparison Schedule
(Budgetary Basis)

Year ended June 30, 2022

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Accredited evening/adult/post grad.- support:					
Salaries	\$ 271,914	\$ 171,500	\$ 443,414	\$ 438,760	\$ 4,654
Supplies and materials	21,256		21,256	1,069	20,187
Other objects	2,500		2,500		2,500
Total accredited evening/adult/post grad.-support	<u>295,670</u>	<u>171,500</u>	<u>467,170</u>	<u>439,829</u>	<u>27,341</u>
Total accredited evening/adult/post grad.	<u>670,670</u>	<u>171,500</u>	<u>842,170</u>	<u>759,947</u>	<u>82,223</u>
Total special schools	<u>3,876,501</u>	<u>36,500</u>	<u>3,913,001</u>	<u>3,596,277</u>	<u>316,724</u>
Transfer of funds to charter schools	<u>300,000,000</u>	<u>(2,147,003)</u>	<u>297,852,997</u>	<u>297,850,606</u>	<u>2,391</u>
Total expenditures	<u>1,096,795,285</u>	<u>2,422,612</u>	<u>1,099,217,897</u>	<u>1,211,805,129</u>	<u>(112,587,232)</u>
(Deficiency) excess of revenues (under) over expenditures	<u>(32,982,590)</u>	<u>(2,422,612)</u>	<u>(35,405,202)</u>	<u>25,848,919</u>	<u>61,254,121</u>
Other financing sources (uses):					
Transfer in - contribution to school based budgets - GF	374,638,667	(8,037,956)	366,600,711	353,581,773	(13,018,938)
Transfer in - contribution to school based budgets - GF - 2021/22 encumbrances				1,486,508	1,486,508
Transfer in - contribution to school based budgets - SRF	14,898,650	702,807	15,601,457	15,057,734	(543,723)
Transfers in - capital projects fund	-			138,464	138,464
Transfers out - Preschool Education Aid Inclusion	(2,981,117)		(2,981,117)	(2,981,117)	
Transfers out - food service	(500,000)	500,000			
Transfer out - contribution to school based budgets	(374,638,667)	8,037,956	(366,600,711)	(353,581,773)	13,018,938
Transfer out - contribution to school based budgets - 2021/22 encumbrances				(1,486,508)	(1,486,508)
Total other financing sources (uses)	<u>11,417,533</u>	<u>1,202,807</u>	<u>12,620,340</u>	<u>12,215,081</u>	<u>(405,259)</u>
Net change in fund balance	(21,565,057)	(1,219,805)	(22,784,862)	38,064,000	60,848,862
Fund balances, July 1	<u>105,681,179</u>		<u>105,681,179</u>	<u>105,681,179</u>	
Fund balances, June 30	<u>\$ 84,116,122</u>	<u>\$ (1,219,805)</u>	<u>\$ 82,896,317</u>	<u>\$ 143,745,179</u>	<u>\$ 60,848,862</u>
Recapitulation of fund balance:					
Restricted fund balance:					
Excess surplus - current year				\$ 33,875,300	
Excess surplus - prior year - designated for subsequent years expenditures				27,622,247	
Capital reserve				9,419,941	
Unemployment compensation				7,376,856	
Assigned to:					
Year end encumbrances				20,460,118	
Unassigned fund balance				<u>44,990,717</u>	
Total				143,745,179	
Reconciliation to governmental funds statements GAAP:					
Last state aid payments not recognized on GAAP Basis				<u>(91,082,800)</u>	
Fund balance per governmental fund (GAAP) (B-2)				<u>\$ 52,662,379</u>	

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, 2022

	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
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	547,307		547,307
Rents and royalties	1,400,000		1,400,000				1,400,000		1,400,000	1,836,705		1,836,705
Miscellaneous	3,037,144		3,037,144				3,037,144		3,037,144	6,484,303		6,484,303
Total - local sources	<u>143,418,791</u>		<u>143,418,791</u>				<u>143,418,791</u>		<u>143,418,791</u>	<u>147,183,257</u>		<u>147,183,257</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	823,229,149		823,229,149				823,229,149		823,229,149	823,229,149		823,229,149
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	5,675,254		5,675,254
Additional nonpublic transportation aid										113,680		113,680
Securing our children's future bond act										1,220,807		1,220,807
On-behalf TPAF pension and annuity fund										114,031,017		114,031,017
On-behalf TPAF post retirement medical										26,642,254		26,642,254
On-behalf TPAF long-term disability insurance										48,248		48,248
Reimbursed TPAF social security contributions										23,275,581		23,275,581
Total - state sources	<u>917,275,656</u>		<u>917,275,656</u>				<u>917,275,656</u>		<u>917,275,656</u>	<u>1,086,055,029</u>		<u>1,086,055,029</u>
Federal sources:												
Medical reimbursement	3,118,248		3,118,248				3,118,248		3,118,248	4,415,762		4,415,762
Total - federal sources	<u>3,118,248</u>		<u>3,118,248</u>				<u>3,118,248</u>		<u>3,118,248</u>	<u>4,415,762</u>		<u>4,415,762</u>
Total revenues	<u>1,063,812,695</u>		<u>1,063,812,695</u>				<u>1,063,812,695</u>		<u>1,063,812,695</u>	<u>1,237,654,048</u>		<u>1,237,654,048</u>
Expenditures												
Current expense:												
Instruction:												
Regular programs:												
Salaries of teachers:												
Kindergarten	1,041,027	\$ 8,272,397	9,313,424	\$ (754,351)	\$ 12,310	\$ (742,041)	286,676	\$ 8,284,707	8,571,383	283,572	\$ 7,908,991	8,192,563
Grades 1-5	1,087,838	54,861,013	55,948,851	(622,127)	(2,466,245)	(3,088,372)	465,711	52,394,768	52,860,479	463,711	51,689,787	52,153,498
Grades 6-8	458,372	37,344,416	37,802,788	(224,428)	(1,677,615)	(1,902,043)	233,944	35,666,801	35,900,745	233,149	35,108,559	35,341,708
Grades 9-12	1,313,505	53,031,546	54,345,051	292,804	(909,500)	(616,696)	1,606,309	52,122,046	53,728,355	1,606,208	51,813,323	53,419,531
Instruction- home instruction:												
Salaries of teachers				392,229		392,229	392,229		392,229	392,039		392,039

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, 2022

	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	\$ 78,354	\$ 3,634,396	\$ 3,712,750	\$ 42,099	\$ (7,600)	\$ 34,499	\$ 120,453	\$ 3,626,796	\$ 3,747,249	\$ 120,452	\$ 3,539,502	\$ 3,659,954
Purchased professional-educational services	5,757,842		5,757,842	(2,285,909)	78,952	(2,206,957)	3,471,933	78,952	3,550,885	3,471,933	46,261	3,518,194
Purchased technical services	472,883	89,171	562,054	(103,186)	19,895	(83,291)	369,697	109,066	478,763	208,391	60,395	268,786
Other purchased services	2,268,665	4,000	2,272,665	(12,859)		(12,859)	2,255,806	4,000	2,259,806	1,893,284		1,893,284
General supplies	14,169,292	4,262,957	18,432,249	(7,891,924)	(197,194)	(8,089,118)	6,277,368	4,065,763	10,343,131	4,260,137	3,249,518	7,509,655
Textbooks	2,942,919	80,092	3,023,011	190,762	(28,009)	162,753	3,133,681	52,083	3,185,764	2,461,262	6,343	2,467,605
Other objects	1,727,397	799,449	2,526,846	(1,237,608)	(109,655)	(1,347,263)	489,789	689,794	1,179,583	253,325	362,610	615,935
Total regular programs	31,318,094	162,379,437	193,697,531	(12,214,498)	(5,284,661)	(17,499,159)	19,103,596	157,094,776	176,198,372	15,647,463	153,785,289	169,432,752
Special education:												
Cognitive mild:												
Salaries of teachers		657,411	657,411		(175,000)	(175,000)		482,411	482,411		439,479	439,479
Other salaries for instruction		20,508	20,508					20,508	20,508		820	820
General supplies		15,403	15,403		(2,045)	(2,045)		13,358	13,358		2,355	2,355
Total cognitive mild	-	693,322	693,322	-	(177,045)	(177,045)	-	516,277	516,277	-	442,654	442,654
Cognitive moderate:												
Salaries of teachers		223,780	223,780		(13,000)	(13,000)		210,780	210,780		206,991	206,991
Other salaries for instruction		7,800	7,800					7,800	7,800			
General supplies		11,908	11,908		(2,500)	(2,500)		9,408	9,408		3,555	3,555
Other objects		2,500	2,500					2,500	2,500			
Total cognitive moderate	-	245,988	245,988	-	(15,500)	(15,500)	-	230,488	230,488	-	210,546	210,546
Learning and/or language disabilities:												
Salaries of teachers		10,392,653	10,392,653		(1,110,900)	(1,110,900)		9,281,753	9,281,753		9,074,286	9,074,286
Other salaries for instruction		846,157	846,157		7,180	7,180		853,337	853,337		607,953	607,953
Purchased professional - educational services		8,800	8,800		(4,000)	(4,000)		4,800	4,800		2,630	2,630
General supplies		136,466	136,466		(24,257)	(24,257)		112,209	112,209		90,196	90,196
Other objects		1,000	1,000					1,000	1,000			
Total learning and/or language disabilities	-	11,385,076	11,385,076	-	(1,131,977)	(1,131,977)	-	10,253,099	10,253,099	-	9,775,065	9,775,065
Auditory impairments:												
Salaries of teachers		839,376	839,376		(60,000)	(60,000)		779,376	779,376		729,416	729,416
Other salaries for instruction	43,607	496,813	540,420	(43,607)		(43,607)		496,813	496,813		397,645	397,645
Other purchased services		5,000	5,000					5,000	5,000			
General supplies		22,000	22,000					22,000	22,000		7,612	7,612
Total auditory impairments	43,607	1,363,189	1,406,796	(43,607)	(60,000)	(103,607)	-	1,303,189	1,303,189	-	1,134,673	1,134,673
Emotional regulation impairments:												
Salaries of teachers		1,722,783	1,722,783		(15,000)	(15,000)		1,707,783	1,707,783		1,679,478	1,679,478
Other salaries for instruction		658,851	658,851		76,000	76,000		734,851	734,851		678,840	678,840
Purchased professional-educational services		42,360	42,360					42,360	42,360		9,495	9,495
General supplies		44,281	44,281		(2,464)	(2,464)		41,817	41,817		28,956	28,956
Other objects		8,000	8,000					8,000	8,000			
Total emotional regulation impairments	-	2,476,275	2,476,275	-	58,536	58,536	-	2,534,811	2,534,811	-	2,396,769	2,396,769

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, 2022

	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		\$ 3,701,554	\$ 3,701,554		\$ 52,000	\$ 52,000		\$ 3,753,554	\$ 3,753,554		\$ 3,669,761	\$ 3,669,761
Other salaries for instruction		1,032,108	1,032,108		66,500	66,500		1,098,608	1,098,608		1,013,036	1,013,036
Purchased professional-educational services		9,900	9,900					9,900	9,900		2,000	2,000
General supplies		51,515	51,515		(1,556)	(1,556)		49,959	49,959		41,886	41,886
Other objects		4,400	4,400					4,400	4,400			
Total multiple disabilities	-	4,799,477	4,799,477	-	116,944	116,944	-	4,916,421	4,916,421	-	4,726,683	4,726,683
Resource room/center:												
Salaries of teachers	\$ 543,262	15,409,365	15,952,627	\$ (157,865)	(268,244)	(426,109)	\$ 385,397	15,141,121	15,526,518	\$ 382,887	14,748,873	15,131,760
Other salaries for instruction	5,850	457,035	462,885	25,865	302,701	328,566	31,715	759,736	791,451	31,715	442,600	474,315
General supplies	3,600	203,887	207,487	6,993	(24,192)	(17,199)	10,593	179,695	190,288	9,064	118,191	127,255
Other objects		3,250	3,250					3,250	3,250		639	639
Total resource room/center	552,712	16,074,737	16,627,449	(125,007)	10,265	(114,742)	427,705	16,085,002	16,512,707	423,666	15,310,303	15,733,969
Autism:												
Salaries of teachers		7,909,982	7,909,982	10,000	(211,000)	(201,000)	10,000	7,698,982	7,708,982	1,565	7,575,944	7,577,509
Other salaries for instruction	32,311	2,277,572	2,309,883	(20,000)	138,300	118,300	12,311	2,415,872	2,428,183	600	2,237,405	2,238,005
Purchased professional-educational services		22,500	22,500					22,500	22,500			
General supplies		112,478	112,478		(5,124)	(5,124)		107,354	107,354		84,082	84,082
Total autism	32,311	10,322,532	10,354,843	(10,000)	(77,824)	(87,824)	22,311	10,244,708	10,267,019	2,165	9,897,431	9,899,596
Preschool disabilities-full time:												
Salaries of teachers	2,092,473		2,092,473	322,662		322,662	2,415,135		2,415,135	2,415,135		2,415,135
Other salaries for instruction	982,084		982,084	(119,431)		(119,431)	862,653		862,653	862,653		862,653
General supplies	24,797		24,797	153,527		153,527	178,324		178,324	178,324		178,324
Total preschool disabilities - full time	3,099,354	-	3,099,354	356,758	-	356,758	3,456,112	-	3,456,112	3,456,112	-	3,456,112
Home instruction:												
Purchased professional-educational services	724,674		724,674	(565,459)		(565,459)	159,215		159,215	159,215		159,215
Total home instruction	724,674	-	724,674	(565,459)	-	(565,459)	159,215	-	159,215	159,215	-	159,215
Total special education	4,452,658	47,360,596	51,813,254	(387,315)	(1,276,601)	(1,663,916)	4,065,343	46,083,995	50,149,338	4,041,158	43,894,124	47,935,282
Bilingual education:												
Salaries of teachers		26,863,174	26,863,174	78,052	(458,865)	(380,813)	78,052	26,404,309	26,482,361	78,052	25,908,899	25,986,951
Other salaries for instruction		1,557,519	1,557,519	252,662	(284,800)	(32,138)	252,662	1,272,719	1,525,381	252,662	961,426	1,214,088
Other purchased services	55,080		55,080	225,624		225,624	280,704		280,704	280,704		280,704
General supplies	906,570	321,649	1,228,219	(425,697)	(9,935)	(435,632)	480,873	311,714	792,587	480,873	255,852	736,725
Textbooks												
Other objects	80,092	8,540	88,632	(78,207)		(78,207)	1,885	8,540	10,425	1,885	2,418	4,303
Total bilingual education	1,041,742	28,757,382	29,799,124	52,434	(753,600)	(701,166)	1,094,176	28,003,782	29,097,958	1,094,176	27,128,595	28,222,771

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, 2022

	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	\$ 380,096	\$ 2,224,999	\$ 2,605,095	\$ 447,029	\$ (422,200)	\$ 24,829	\$ 827,125	\$ 1,802,799	\$ 2,629,924	\$ 827,125	\$ 1,488,126	\$ 2,315,251
Supplies and materials		128,123	128,123		(4,450)	(4,450)		123,673	123,673		21,609	21,609
Other objects	630,442	28,735	659,177	(195,001)	(3,000)	(198,001)	435,441	25,735	461,176	435,441	11,824	447,265
Total school sponsored co-curricular activities	1,010,538	2,381,857	3,392,395	252,028	(429,650)	(177,622)	1,262,566	1,952,207	3,214,773	1,262,566	1,521,559	2,784,125
School sponsored athletic activities:												
Salaries	219,000	2,849,403	3,068,403	(7,000)	95,852	88,852	212,000	2,945,255	3,157,255	164,760	2,706,243	2,871,003
Purchased services	410,017		410,017	63,708		63,708	473,725		473,725	415,936		415,936
Supplies and materials	501,812	771,467	1,273,279	(411,500)	(60,120)	(471,620)	90,312	711,347	801,659	60,109	383,868	443,977
Other objects	5,925	243,674	249,599	8,400	(11,440)	(3,040)	14,325	232,234	246,559	11,193	206,875	218,068
Total school sponsored athletic activities	1,136,754	3,864,544	5,001,298	(346,392)	24,292	(322,100)	790,362	3,888,836	4,679,198	651,998	3,296,986	3,948,984
Before / after school programs - instruction:												
Salaries of teachers	757,484	2,052,587	2,810,071	637,922	92,974	730,896	1,395,406	2,145,561	3,540,967	1,395,406	1,511,627	2,907,033
Other salaries for instruction	13,593	238,946	252,539	(9,941)	243,100	233,159	3,652	482,046	485,698	3,652	317,833	321,485
Purchased professional and technical services	47,794		47,794	18,576		18,576	66,370		66,370	66,370		66,370
Total before / after school programs - instruction	818,871	2,291,533	3,110,404	646,557	336,074	982,631	1,465,428	2,627,607	4,093,035	1,465,428	1,829,460	3,294,888
Before / after school programs - support services:												
Salaries	264,378		264,378	203,072		203,072	467,450		467,450	467,450		467,450
Purchased services	67,826		67,826	(62,573)		(62,573)	5,253		5,253	5,253		5,253
Supplies and materials	124,299		124,299	(49,364)		(49,364)	74,935		74,935	74,935		74,935
Total before / after school programs - support services	456,503	-	456,503	91,135	-	91,135	547,638	-	547,638	547,638	-	547,638
Alternative education programs - instruction:												
Purchased professional and technical services		5,400	5,400					5,400	5,400			
General supplies		6,118	6,118					6,118	6,118		4,049	4,049
Total alternative education programs - instruction	-	11,518	11,518	-	-	-	-	11,518	11,518	-	4,049	4,049
Alternative education programs - support services:												
Salaries	70,000		70,000	(70,000)		(70,000)						
Total alternative education programs - support services	70,000	-	70,000	(70,000)	-	(70,000)	-	-	-	-	-	-
Other supplemental / at-risk programs - instruction:												
Salaries of reading specialists		222,856	222,856		(89,041)	(89,041)		133,815	133,815		131,959	131,959
Purchased professional and technical services		224,720	224,720		37,230	37,230		261,950	261,950		206,128	206,128
Total other supplemental / at-risk programs - instruction	-	447,576	447,576	-	(51,811)	(51,811)	-	395,765	395,765	-	338,087	338,087
Total instruction	40,305,160	247,494,443	287,799,603	(11,976,051)	(7,435,957)	(19,412,008)	28,329,109	240,058,486	268,387,595	24,710,427	231,798,149	256,508,576

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, 2022

	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	\$ 494,841		\$ 494,841	\$ (160,000)		\$ (160,000)	\$ 334,841		\$ 334,841	\$ 162,418		\$ 162,418
Tuition to other school districts in the state-special	2,191,639		2,191,639	(508,000)		(508,000)	1,683,639		1,683,639	1,549,081		1,549,081
Tuition to county vocational - regular	8,325,053		8,325,053	(640,000)		(640,000)	7,685,053		7,685,053	6,953,317		6,953,317
Tuition to county vocational - special	1,490,182		1,490,182	65,000		65,000	1,555,182		1,555,182	1,525,753		1,525,753
Tuition to county spec. svcs. & rds	5,951,606		5,951,606	(120,000)		(120,000)	5,831,606		5,831,606	5,762,424		5,762,424
Tuition to private school - hand in state	24,578,752		24,578,752	(3,721,591)		(3,721,591)	20,857,161		20,857,161	19,176,964		19,176,964
Tuition to private school - hand out state	80,301		80,301	2,190		2,190	82,491		82,491	33,593		33,593
Tuition to state facilities	1,229,392		1,229,392				1,229,392		1,229,392	1,229,392		1,229,392
Tuition - other	810,724		810,724	380,252		380,252	1,190,976		1,190,976	1,150,789		1,150,789
Total undistributed expenditures - instruction	45,152,490	-	45,152,490	(4,702,149)	-	(4,702,149)	40,450,341	-	40,450,341	37,543,731	-	37,543,731
Attendance and social work services:												
Salaries	4,399,270	\$ 5,674,828	10,074,098	(245,797)	\$ (22,316)	(268,113)	4,153,473	\$ 5,652,512	9,805,985	4,070,468	\$ 5,366,905	9,437,373
Salaries of family liaisons / comm parent inv. Specialists	109,500	2,192,806	2,302,306		(40,200)	(40,200)	109,500	2,152,606	2,262,106	96,508	1,846,593	1,943,101
Other purchased services	23,490		23,490	22,600		22,600	46,090		46,090	32,305		32,305
Supplies and materials		58,335	58,335		(1,281)	(1,281)		57,054	57,054	30,270		30,270
Other objects	6,200	40,109	46,309				6,200	40,109	46,309	2,247	17,480	19,727
Total attendance and social work services	4,538,460	7,966,078	12,504,538	(223,197)	(63,797)	(286,994)	4,315,263	7,902,281	12,217,544	4,201,528	7,261,248	11,462,776
Health services:												
Salaries	1,707,128	7,768,570	9,475,698	(206,000)	(95,600)	(301,600)	1,501,128	7,672,970	9,174,098	1,479,204	7,555,729	9,034,933
Other salaries	865,195	180,993	1,046,188	26,750	15,300	42,050	891,945	196,293	1,088,238	860,682	124,827	985,509
Purchased prof. and tech. services	160,960		160,960	(72,146)		(72,146)	88,814		88,814	29,232		29,232
Other purchased services	6,000		6,000				6,000		6,000			6,000
Supplies and materials	279,243	127,165	406,408	20,398	(2,217)	18,181	299,641	124,948	424,589	287,975	77,611	365,586
Other objects	25,682		25,682	(2,875)		(2,875)	22,807		22,807	22,807		22,807
Total health services	3,044,208	8,076,728	11,120,936	(233,873)	(82,517)	(316,390)	2,810,335	7,994,211	10,804,546	2,679,900	7,758,167	10,438,067
Other support services - speech, OT, PT and related services:												
Salaries	4,416,296		4,416,296	(832,000)		(832,000)	3,584,296		3,584,296	3,539,428		3,539,428
Purchased professional educational services	7,728,449		7,728,449	256,150		256,150	7,984,599		7,984,599	7,095,196		7,095,196
Total other support services - speech, OT, PT and related services	12,144,745	-	12,144,745	(575,850)	-	(575,850)	11,568,895	-	11,568,895	10,634,624	-	10,634,624
Other support services - students - extra services:												
Salaries	11,744,634		11,744,634	(1,667,000)		(1,667,000)	10,077,634		10,077,634	9,136,877		9,136,877
Total other support services - students - extra services	11,744,634	-	11,744,634	(1,667,000)	-	(1,667,000)	10,077,634	-	10,077,634	9,136,877	-	9,136,877
Other support services - students - guidance:												
Salaries of other prof. staff	1,646,048	7,856,311	9,502,359	(176,792)	58,466	(118,326)	1,469,256	7,914,777	9,384,033	1,438,368	7,684,730	9,123,098
Salaries secretary/clerical asssts.	386,878	58,916	445,794	(5,009)		(5,009)	381,869	58,916	440,785	373,708	58,186	431,894
Other salaries	1,201,857	689,015	1,890,872	(47,202)	(211,300)	(258,502)	1,154,655	477,715	1,632,370	1,082,192	398,632	1,480,824
Purchased professional - educational services		5,600	5,600	40,000	1,400	41,400	40,000	7,000	47,000	8,965	4,500	13,465
Other purchased prof. and tech. services	175,734		175,734	(80,867)		(80,867)	94,867		94,867	10,000		10,000
Other purchased services	12,416		12,416	(5,500)		(5,500)	6,916		6,916	3,093		3,093
Supplies and materials	129,878	42,597	172,475	500	(36)	464	130,378	42,561	172,939	69,590	17,656	87,246
Other objects	121,254	13,780	135,034	(76,956)	(500)	(77,456)	44,298	13,280	57,578	17,741	668	18,409
Total other support services - students - guidance	3,674,065	8,666,219	12,340,284	(351,826)	(151,970)	(503,796)	3,322,239	8,514,249	11,836,488	3,003,657	8,164,372	11,168,029

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, 2022

	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 (continued):												
Other support services - students special (child study teams):												
Salaries of other prof. staff	\$ 16,617,003		\$ 16,617,003	\$ (1,269,726)		\$ (1,269,726)	\$ 15,347,277		\$ 15,347,277	\$ 15,347,130		\$ 15,347,130
Salaries secretary/clerical assts. (105)	105,810		105,810	(30,000)		(30,000)	75,810		75,810	65,706		65,706
Other salaries	384,342		384,342	(45,000)		(45,000)	339,342		339,342	332,169		332,169
Other purchased prof. and tech. services	651,639		651,639	(321,124)		(321,124)	330,515		330,515	270,068		270,068
Other purchased services	17,150		17,150				17,150		17,150	1,070		1,070
Supplies and materials	123,688		123,688	40,000		40,000	163,688		163,688	125,371		125,371
Other objects	34,900		34,900				34,900		34,900	31,030		31,030
Total other support services - students special (child study teams)	17,934,532	-	17,934,532	(1,625,850)	-	(1,625,850)	16,308,682	-	16,308,682	16,172,544	-	16,172,544
Improvement of instruction services/instructional staff:												
Salaries of supervisors of instruction		\$ 7,154,066	7,154,066		\$ 66,000	66,000		\$ 7,220,066	7,220,066		\$ 6,944,172	6,944,172
Salaries of other professional staff	4,257,023	6,166,419	10,423,442	452,970	(284,000)	168,970	4,709,993	5,882,419	10,592,412	4,639,287	5,719,910	10,359,197
Salaries of secretarial and clerical assistants	659,643	4,394,424	5,054,067	62,000	20,250	82,250	721,643	4,414,674	5,136,317	657,400	4,109,480	4,766,880
Other salaries	2,963,819	820,206	3,784,025	(792,397)	1,500	(790,897)	2,171,422	821,706	2,993,128	2,087,769	778,371	2,866,140
Salaries of facilitators, math and literacy coaches	273,347	7,449,529	7,722,876	(9,166)	(304,500)	(313,666)	264,181	7,145,029	7,409,210	254,005	6,838,828	7,092,833
Purchased professional educational services	2,568,370	556,501	3,124,871	(972,631)	(35,915)	(1,008,546)	1,595,739	520,586	2,116,325	1,380,140	369,286	1,749,426
Other purchased professional and technical services	98,000		98,000	(20,548)		(20,548)	77,452		77,452	3,363		3,363
Other purchased services	137,140		137,140	212,115		212,115	349,255		349,255	182,222		182,222
Supplies and materials	179,314	48,188	227,502	(35,000)		(35,000)	144,314	48,188	192,502	39,945	40,322	80,267
Other objects	48,037	258,253	306,290	13,381	(21,390)	(8,009)	61,418	236,863	298,281	28,261	87,401	115,662
Total improvement of instruction services/instructional staff	11,184,693	26,847,586	38,032,279	(1,089,276)	(558,055)	(1,647,331)	10,095,417	26,289,531	36,384,948	9,272,392	24,887,770	34,160,162
Educational media services/school library:												
Salaries		2,040,116	2,040,116	96,294	(27,200)	69,094	96,294	2,012,916	2,109,210	59,161	1,984,522	2,043,683
Other salaries	25,400	8,685	34,085		(5,000)	(5,000)	25,400	3,685	29,085	8,940	1,000	9,940
Purchased prof. and tech. services	37,500	6,000	43,500				37,500	6,000	43,500	30,373	4,500	34,873
Other purchased services		1,100	1,100		(1,100)	(1,100)						
Supplies and materials		90,111	90,111		(15,000)	(15,000)		75,111	75,111		14,752	14,752
Other objects		15,500	15,500					15,500	15,500			
Total educational media services/school library	62,900	2,161,512	2,224,412	96,294	(48,300)	47,994	159,194	2,113,212	2,272,406	98,474	2,004,774	2,103,248
Instructional staff training services:												
Purchased professional - educational services	182,314	215,574	397,888	(117)	(37,000)	(37,117)	182,197	178,574	360,771	120,739	54,118	174,857
Other purchased services	267,509		267,509	(58,000)		(58,000)	209,509		209,509	59,211		59,211
Supplies and materials		24,680	24,680					24,680	24,680		9,177	9,177
Other objects		7,195	7,195		(2,250)	(2,250)		4,945	4,945		239	239
Total instructional staff training services	449,823	247,449	697,272	(58,117)	(39,250)	(97,367)	391,706	208,199	599,905	179,950	63,534	243,484
Support services - general administration:												
Salaries	1,668,105		1,668,105	(69,479)		(69,479)	1,598,626		1,598,626	1,495,661		1,495,661
Salaries of attorneys	844,106		844,106	(15,000)		(15,000)	829,106		829,106	823,660		823,660
Other salaries	771,131		771,131	(63,521)		(63,521)	707,610		707,610	639,156		639,156
Legal services	2,773,104		2,773,104	(500,000)		(500,000)	2,273,104		2,273,104	1,186,910		1,186,910
Expenditure & internal control audit fees	383,125		383,125				383,125		383,125	184,000		184,000
Other purchased prof. services	185,000		185,000	(5,132)		(5,132)	179,868		179,868	85,000		85,000
Purchased tech. services	235,894		235,894	26,686		26,686	262,580		262,580	198,230		198,230
Communications/telephone	3,391,688		3,391,688	(330,496)		(330,496)	3,061,192		3,061,192	1,863,440		1,863,440
Miscellaneous purchased services	161,814		161,814	(10,000)		(10,000)	151,814		151,814	48,458		48,458
General supplies	142,865		142,865	(35,769)		(35,769)	107,096		107,096	73,334		73,334
Judgments against the school district	2,000,000		2,000,000	(2,195)		(2,195)	1,997,805		1,997,805	1,303,352		1,303,352
Miscellaneous expenditures	463,792		463,792	(91,325)		(91,325)	372,467		372,467	328,610		328,610
Total support services - general administration	13,020,624	-	13,020,624	(1,096,231)	-	(1,096,231)	11,924,393	-	11,924,393	8,229,811	-	8,229,811

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, 2022

	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 (continued):												
Support services -school administration:												
Salaries of principals/asst. principals	\$ 2,192,959	\$ 16,059,034	\$ 18,251,993	\$ 50,000	\$ 629,500	\$ 679,500	\$ 2,242,959	\$ 16,688,534	\$ 18,931,493	\$ 2,149,373	\$ 16,526,179	\$ 18,675,552
Salaries secretary/clerical assts.	264,775	4,394,425	4,659,200	36,000	95,900	131,900	300,775	4,490,325	4,791,100	291,553	4,380,186	4,671,739
Other salaries	7,900	112,632	120,532	9,100	57,721	66,821	17,000	170,353	187,353	15,047	114,984	130,031
Other purchased services	35,488	1,250,717	1,286,205	10,550	16,555	27,105	46,038	1,267,272	1,313,310	23,665	780,417	804,082
Supplies and materials	15,210	296,554	311,764	(3,085)	4,945	1,860	12,125	301,499	313,624	8,977	158,187	167,164
Other objects	7,300	324,278	331,578	3,461	(15,944)	(12,483)	10,761	308,334	319,095	9,141	144,400	153,541
Total support services - school administration	2,523,632	22,437,640	24,961,272	106,026	788,677	894,703	2,629,658	23,226,317	25,855,975	2,497,756	22,104,353	24,602,109
Central Services:												
Salaries	9,278,039		9,278,039	(1,209,508)		(1,209,508)	8,068,531		8,068,531	7,724,608		7,724,608
Purchased professional services	1,752,031		1,752,031	5,606,989		5,606,989	7,359,020		7,359,020	1,154,254		1,154,254
Purchased technical services	2,936,902		2,936,902	(2,009,822)		(2,009,822)	927,080		927,080	695,930		695,930
Misc purchased services	471,138		471,138	(42,861)		(42,861)	428,277		428,277	200,219		200,219
Supplies and materials	225,258		225,258	55,171		55,171	280,429		280,429	141,119		141,119
Miscellaneous expenditures	117,853		117,853	15,090		15,090	132,943		132,943	73,661		73,661
Total Central Services	14,781,221	-	14,781,221	2,415,059	-	2,415,059	17,196,280	-	17,196,280	9,989,791	-	9,989,791
Admin Info Technology:												
Salaries	2,713,157		2,713,157	(260,000)		(260,000)	2,453,157		2,453,157	2,296,441		2,296,441
Purchased professional services	1,278,622		1,278,622	(4,681)		(4,681)	1,273,941		1,273,941	1,194,182		1,194,182
Purchased technical services	3,385,648		3,385,648	298,461		298,461	3,684,109		3,684,109	3,450,436		3,450,436
Other purchased services	55,000		55,000	(50,000)		(50,000)	5,000		5,000			
Supplies and materials	1,935,879		1,935,879	60,659		60,659	1,996,538		1,996,538	1,818,925		1,818,925
Other objects	24,844		24,844	(10,000)		(10,000)	14,844		14,844			
Total Admin Info Technology	9,393,150	-	9,393,150	34,439	-	34,439	9,427,589	-	9,427,589	8,759,984	-	8,759,984
Required maintenance for school facilities:												
Salaries	16,203,205		16,203,205	11,320,807		11,320,807	27,524,012		27,524,012	27,523,633		27,523,633
Cleaning, repair and maintenance services	6,945,184		6,945,184	(2,834,210)		(2,834,210)	4,110,974		4,110,974	3,130,780		3,130,780
Lead testing of drinking water	250,000		250,000	(141,607)		(141,607)	108,393		108,393	37,057		37,057
General supplies	1,945,687		1,945,687	1,875,549		1,875,549	3,821,236		3,821,236	3,492,281		3,492,281
Other objects	60,567		60,567	(25,000)		(25,000)	35,567		35,567	214		214
Total required maintenance for school facilities	25,404,643	-	25,404,643	10,195,539	-	10,195,539	35,600,182	-	35,600,182	34,183,965	-	34,183,965
Custodial services:												
Salaries	23,678,906		23,678,906	(1,481,340)		(1,481,340)	22,197,566		22,197,566	22,194,845		22,194,845
Purchased professional and technical services	1,953,584		1,953,584	2,314,336		2,314,336	4,267,920		4,267,920	2,553,747		2,553,747
Cleaning, repair and maintenance services	7,149,086		7,149,086	(3,040,155)		(3,040,155)	4,108,931		4,108,931	2,872,114		2,872,114
Rental of land bldgs. - non-lease purchase	9,325,462		9,325,462	247,192		247,192	9,572,654		9,572,654	9,237,136		9,237,136
Other purchased property services	1,150,000		1,150,000	824,945		824,945	1,974,945		1,974,945	1,974,944		1,974,944
Insurance	2,958,480		2,958,480	36,695		36,695	2,995,175		2,995,175	2,964,822		2,964,822
Misc. purchased services	39,722		39,722				39,722		39,722	16,575		16,575
General supplies	1,474,291		1,474,291	(1,354,798)		(1,354,798)	119,493		119,493	78,212		78,212
Energy (electricity)	10,797,293		10,797,293	(1,255,026)		(1,255,026)	9,542,267		9,542,267	9,274,377		9,274,377
Energy (oil)	158,001		158,001	(54,956)		(54,956)	103,045		103,045	84,006		84,006
Energy (gasoline)	15,820		15,820	159,828		159,828	175,648		175,648	145,428		145,428
Other objects	101,449		101,449	(79,675)		(79,675)	21,774		21,774	17,735		17,735
Total custodial services	58,802,094	-	58,802,094	(3,682,954)	-	(3,682,954)	55,119,140	-	55,119,140	51,413,941	-	51,413,941

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, 2022

	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	\$ 5,999,963	\$ 8,019,206	\$ 14,019,169	\$ 983,001	\$ 67,700	\$ 1,050,701	\$ 6,982,964	\$ 8,086,906	\$ 15,069,870	\$ 6,982,948	\$ 7,685,643	\$ 14,668,591
Purchased professional and technical services	38,972		38,972	(8,110)		(8,110)	30,862		30,862	27,719		27,719
Cleaning, repair and maintenance services	1,448		1,448	9,053		9,053	10,501		10,501	9,099		9,099
General supplies	11,779	71,236	83,015	2,791	2,200	4,991	14,570	73,436	88,006	12,456	57,602	70,058
Total security	6,052,162	8,090,442	14,142,604	986,735	69,900	1,056,635	7,038,897	8,160,342	15,199,239	7,032,222	7,743,245	14,775,467
Student transportation services:												
Salaries for pupil trans. - (other than home/school)	1,753,888		1,753,888	(302,893)		(302,893)	1,450,995		1,450,995	1,349,700		1,349,700
Salaries for pupil trans. - (between home & school-nonpublic)	150,000		150,000	215,000		215,000	365,000		365,000	363,031		363,031
Management fee- ESC & CTSA trans. program	450,000		450,000	(160,000)		(160,000)	290,000		290,000	268,661		268,661
Other purchased professional and technical services	115,613		115,613	(3,748)		(3,748)	111,865		111,865	76,007		76,007
Cleaning, repair and maintenance services	177,796		177,796	(65,000)		(65,000)	112,796		112,796	66,604		66,604
Rental payments-school buses	232,926		232,926	410		410	233,336		233,336	229,079		229,079
Contracted services (between home and sch.) - vendor	3,674,311		3,674,311	(1,412,820)		(1,412,820)	2,261,491		2,261,491	2,193,124		2,193,124
Contracted services (other than home to sch.) - vendor	1,532,375	516,172	2,048,547	(62,723)	17,714	(45,009)	1,469,652	533,886	2,003,538	945,624	172,222	1,117,846
Contracted services (special ed.) - vendor	21,420,771		21,420,771	18,832,500		18,832,500	40,253,271		40,253,271	36,970,288		36,970,288
Contracted services (regular) - esc	900,000		900,000	(865,000)		(865,000)	35,000		35,000	8,900		8,900
Contracted services (special ed.) - esc	9,196,589		9,196,589	3,010,000		3,010,000	12,206,589		12,206,589	11,970,305		11,970,305
Contracted services - aid in lieu of payments - nonpublic	540,675		540,675	(250,000)		(250,000)	290,675		290,675	269,889		269,889
Contracted services - aid in lieu of payments - charter	351,939		351,939				351,939		351,939	105,227		105,227
Miscellaneous purchased services	5,000		5,000				5,000		5,000	1,539		1,539
General supplies	55,517		55,517	(30,000)		(30,000)	25,517		25,517	20,130		20,130
Other Objects	13,133		13,133	(3,800)		(3,800)	9,333		9,333	2,979		2,979
Total student transportation services	40,570,533	516,172	41,086,705	18,901,926	17,714	18,919,640	59,472,459	533,886	60,006,345	54,841,087	172,222	55,013,309
Unallocated benefits - employee benefits:												
Social security contributions	10,473,111		10,473,111	450,000		450,000	10,923,111		10,923,111	10,732,012		10,732,012
T.P.A.F. Contributions - ERIP (Early Retirement Incentive Program)	3,643,829		3,643,829	1,900,000		1,900,000	5,543,829		5,543,829	5,391,001		5,391,001
Other retirement contributions - pers	4,194,100		4,194,100				4,194,100		4,194,100	4,108,085		4,108,085
Other retirement contributions - deferred pers	589,428		589,428	22,240		22,240	611,668		611,668	611,668		611,668
Unemployment compensation	2,000,000		2,000,000	(1,878,402)		(1,878,402)	121,598		121,598	115,148		115,148
Worker's compensation	8,666,246		8,666,246	(2,520,237)		(2,520,237)	6,146,009		6,146,009	5,885,388		5,885,388
Health benefits	31,449,708	57,437,131	88,886,839	(360,186)		(360,186)	31,089,522	57,437,131	88,526,653	27,258,861	57,437,131	84,695,992
Tuition reimbursement	368,500		368,500	(368,420)		(368,420)	80		80			
Other employment benefits	14,421,794		14,421,794	7,876,670		7,876,670	22,298,464		22,298,464	22,271,802		22,271,802
Total unallocated benefits	75,806,716	57,437,131	133,243,847	5,121,665	-	5,121,665	80,928,381	57,437,131	138,365,512	76,373,965	57,437,131	133,811,096
On-behalf payments:												
On-behalf TPAF pension and annuity fund										114,031,017		114,031,017
On-behalf TPAF post retirement medical										26,642,254		26,642,254
On-behalf TPAF long-term disability insurance										48,248		48,248
Reimbursed TPAF social security contributions										23,275,581		23,275,581
Total on-behalf payments										163,997,100		163,997,100
Total undistributed expenditures	356,285,325	142,446,957	498,732,282	22,551,360	(67,598)	22,483,762	378,836,685	142,379,359	521,216,044	510,243,299	137,596,816	647,840,115
Total expenditures - current expense	396,590,485	389,941,400	786,531,885	10,575,309	(7,503,555)	3,071,754	407,165,794	382,437,845	789,603,639	534,953,726	369,394,965	904,348,691

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, 2022

	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	\$ 10,000	\$ 1,940	\$ (5,000)	\$ (3,060)	\$ 6,940		\$ 6,940	\$ 6,940		\$ 6,940
Grades 1-5		102,924	102,924		38,185	38,185		\$ 141,109	141,109		\$ 32,522	32,522
Grades 6-8		14,940	14,940					14,940	14,940			
Grades 9-12	10,000	135,116	145,116		134,504	134,504	10,000	269,620	279,620	5,421	45,159	50,580
Special Education - instruction:												
Undistributed expenditures:												
Non-Instructional		344,510	344,510	9,186	(11,794)	(2,608)	9,186	332,716	341,902	5,850	126,933	132,783
Health Services	114,000		114,000	42,457		42,457	156,457		156,457			
Support services - instructional staff												
Support services school administration		74,000	74,000		16,211	16,211		90,211	90,211		38,924	38,924
Central services	5,000		5,000	64,406		64,406	69,406		69,406	34,525		34,525
Admin info tech	612,675		612,675				612,675		612,675	568,216		568,216
Security				1,324,413		1,324,413	1,324,413		1,324,413	1,324,182		1,324,182
Required maintenance for school facilities	572,698		572,698	(218,661)		(218,661)	354,037		354,037	217,678		217,678
Custodial services				59,094		59,094	59,094		59,094	59,093		59,093
Total equipment	1,319,373	683,890	2,003,263	1,282,835	168,406	1,451,241	2,602,208	852,296	3,454,504	2,221,905	243,538	2,465,443
Facilities acquisition and construction services:												
Construction services	4,383,636		4,383,636	10,120		10,120	4,393,756		4,393,756	3,544,112		3,544,112
Total facilities acquisition and construction svcs.	4,383,636	-	4,383,636	10,120	-	10,120	4,393,756	-	4,393,756	3,544,112	-	3,544,112
Total capital outlay	5,703,009	683,890	6,386,899	1,292,955	168,406	1,461,361	6,995,964	852,296	7,848,260	5,766,017	243,538	6,009,555
Special schools:												
Summer school - instruction:												
Other salaries for instruction	1,140,683		1,140,683	88,422		88,422	1,229,105		1,229,105	1,226,301		1,226,301
Purchased professional and technical services	1,052,322		1,052,322	(60,000)		(60,000)	992,322		992,322	799,779		799,779
General supplies	315,108		315,108	(244,362)		(244,362)	70,746		70,746	34,693		34,693
Total summer school - instruction	2,508,113	-	2,508,113	(215,940)	-	(215,940)	2,292,173	-	2,292,173	2,060,773	-	2,060,773
Summer school - support services:												
Salaries	697,718		697,718	80,940		80,940	778,658		778,658	775,557		775,557
Total summer school support services	697,718	-	697,718	80,940	-	80,940	778,658	-	778,658	775,557	-	775,557
Total summer school	3,205,831	-	3,205,831	(135,000)	-	(135,000)	3,070,831	-	3,070,831	2,836,330	-	2,836,330
Accredited evening/adult/post grad.- instruction:												
Stipends	375,000		375,000				375,000		375,000	320,118		320,118
Total accredited evening/adult/post grad.- instruction	375,000	-	375,000	-	-	-	375,000	-	375,000	320,118	-	320,118

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, 2022

	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	\$ 171,500		\$ 171,500	\$ 443,414		\$ 443,414	\$ 438,760		\$ 438,760
Supplies and materials	21,256		21,256				21,256		21,256	1,069		1,069
Other objects	2,500		2,500				2,500		2,500			
Total accredited evening/adult/post grad.-support	295,670		295,670	171,500		171,500	467,170		467,170	439,829		439,829
Total accredited evening/adult/post grad.	670,670		670,670	171,500		171,500	842,170		842,170	759,947		759,947
Total special schools	3,876,501		3,876,501	36,500		36,500	3,913,001		3,913,001	3,596,277		3,596,277
Transfer of funds to charter schools	300,000,000		300,000,000	(2,147,003)		(2,147,003)	297,852,997		297,852,997	297,850,606		297,850,606
Total expenditures	706,169,995	\$ 390,625,290	1,096,795,285	9,757,761	\$ (7,335,149)	2,422,612	715,927,756	\$ 383,290,141	1,099,217,897	842,166,626	\$ 369,638,503	1,211,805,129
Excess (deficiency) of revenues over (under) expenditures	357,642,700	(390,625,290)	(32,982,590)	(9,757,761)	7,335,149	(2,422,612)	347,884,939	(383,290,141)	(35,405,202)	395,487,422	(369,638,503)	25,848,919
Other financing sources (uses):												
Transfer in - contribution to school based budgets - GF		374,638,667	374,638,667		(8,037,956)	(8,037,956)		366,600,711	366,600,711		353,581,773	353,581,773
Transfer in - contribution to school based budgets - encumbrances 2021/22											1,486,508	1,486,508
Transfer in - contribution to school based budgets - SRF		14,898,650	14,898,650		702,807	702,807		15,601,457	15,601,457		15,057,734	15,057,734
Transfers in - capital projects fund										138,464		138,464
Transfers in - after school program fund												
Transfers out - Preschoold 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)	500,000		500,000						
Transfer out - contribution to school based budgets	(374,638,667)		(374,638,667)	8,037,956		8,037,956	(366,600,711)		(366,600,711)	(353,581,773)		(353,581,773)
Transfer out - contribution to school based budgets - 2021/22 encumbrances										(1,486,508)		(1,486,508)
Total other financing sources (uses)	(378,119,784)	389,537,317	11,417,533	8,537,956	(7,335,149)	1,202,807	(369,581,828)	382,202,168	12,620,340	(357,910,934)	370,126,015	12,215,081
(Deficiency) of revenues and other financing sources (under) expenditures and other financing sources (uses)	(20,477,084)	(1,087,973)	(21,565,057)	(1,219,805)		(1,219,805)	(21,696,889)	(1,087,973)	(22,784,862)	37,576,488	487,512	38,064,000
Fund balances, July 1	104,593,206	1,087,973	105,681,179				104,593,206	1,087,973	105,681,179	104,593,206	1,087,973	105,681,179
Fund balances, June 30	\$ 84,116,122	-	\$ 84,116,122	\$ (1,219,805)	-	\$ (1,219,805)	\$ 82,896,317	-	\$ 82,896,317	\$ 142,169,694	\$ 1,575,485	\$ 143,745,179
Recapitulation of (deficiency) excess of revenues (under) over expenditures												
Adjustment for prior year encumbrances	\$ (18,171,732)	\$ (1,087,973)	\$ (19,259,705)				\$ (18,171,732)	\$ (1,087,973)	\$ (19,259,705)	\$ (18,171,732)	\$ (1,087,973)	\$ (19,259,705)
Budgeted fund balance	(2,305,352)		(2,305,352)				(2,305,352)		(2,305,352)	53,248,220	1,575,485	54,823,705
Capital reserve				\$ (1,219,805)	\$ -	\$ (1,219,805)	(1,219,805)		(1,219,805)	2,500,000		2,500,000
Total	\$ (20,477,084)	\$ (1,087,973)	\$ (21,565,057)	\$ (1,219,805)	\$ -	\$ (1,219,805)	\$ (21,696,889)	\$ (1,087,973)	\$ (22,784,862)	\$ 37,576,488	\$ 487,512	\$ 38,064,000

Newark Public Schools
 Special Revenue Fund
 Budgetary Comparison Schedule
 Budgetary Basis
 Year ended June 30, 2022

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REVENUES					
Local sources	\$ 7,710,318	\$ 17,792,371	\$ 25,502,689	\$ 2,599,468	\$ (22,903,221)
State sources	49,678,368	(2,519,674)	47,158,694	96,129,997	48,971,303
Federal sources	92,469,127	301,501,441	393,970,568	111,236,734	(282,733,834)
Total revenues	<u>149,857,813</u>	<u>316,774,138</u>	<u>466,631,951</u>	<u>209,966,199</u>	<u>(256,665,752)</u>
EXPENDITURES					
Instruction:					
Salaries of teachers	34,628,673	(19,319,749)	15,308,924	14,763,547	545,377
Other salaries for instruction	4,662,584	28,862,450	33,525,034	18,261,077	15,263,957
Unused vacation time	50,000	75,000	125,000		125,000
Purchased prof. and technical services	1,117,504	508,708	1,626,212	258,264	1,367,948
Purchased prof. and educational services	140,000	16,497,623	16,637,623	2,654,489	13,983,134
Purchased technical services		4,535,686	4,535,686	2,175,924	2,359,762
Other purchased services	78,225	(17,046)	61,179	8,256	52,923
Travel		7,860	7,860		7,860
General supplies	2,168,133	62,606,086	64,774,219	21,063,069	43,711,150
Textbooks	148,973	11,505,363	11,654,336	464,407	11,189,929
Other objects		4,289,573	4,289,573	97,659	4,191,914
Total instruction	<u>42,994,092</u>	<u>109,551,554</u>	<u>152,545,646</u>	<u>59,746,692</u>	<u>92,798,954</u>
Support services:					
Salaries of teachers		10,542	10,542	10,542	
Salaries of supervisors of instruction	1,120,496	84,780	1,205,276	1,131,557	73,719
Salaries of program directors	918,148	(147,423)	770,725	770,725	
Salaries of other professional staff	5,052,474	(25,084)	5,027,390	3,555,885	1,471,505
Salaries of secretarial and clerical asst.	619,200	165,389	784,589	661,869	122,720
Other salaries	983,226	10,174,290	11,157,516	6,225,173	4,932,343
Salaries of family - parent liason	249,972	527,799	777,771	750,685	27,086
Salaries of Community/School/Social Services Coordinators		139,430	139,430	139,430	
Salaries of master teachers	2,603,728	803,860	3,407,588	2,913,049	494,539
Unused vacation time	50,000	75,000	125,000	101,368	23,632
Personal services - employee benefits	6,015,185	10,019,122	16,034,307	11,891,198	4,143,109
Purchased professional and technical services		59,895	59,895	30,400	29,495
Purchased professional-educational services	206,678	31,536,422	31,743,100	12,613,698	19,129,402
Purchased educational services - contracted Pre-K	58,421,799	(6,816,976)	51,604,823	49,953,074	1,651,749
Purchased educational services - Head Start	7,208,576	271,593	7,480,169	7,479,691	478
Other purchased professional - education services	200,000	213,533	413,533	400,917	12,616
Other purchased professional services	331,914	18,183,911	18,515,825	2,249,237	16,266,588
Rentals	100,855	410,258	511,113	466,287	44,826
Other purchased services		14,992,894	14,992,894	293,423	14,699,471
Contr. Services - transportation	220,575	200,663	421,238	175,701	245,537
Cleaning, repair and maintenance services	50,000	67,736,802	67,786,802	12,175,119	55,611,683
Communications/Telephone		242,070	242,070	242,070	
Travel	35,000	208,336	243,336	30,089	213,247
Miscellaneous purchases	158,000	3,939,126	4,097,126	3,704,623	392,503
Supplies and materials	2,077,111	15,623,181	17,700,292	2,143,580	15,556,712
Energy		68,747	68,747	68,747	
Scholarships awarded				296,100	(296,100)
Student activities				1,652,683	(1,652,683)
Other objects	130,000	5,302,179	5,432,179	885,896	4,546,283
Total support services	<u>86,752,937</u>	<u>174,000,339</u>	<u>260,753,276</u>	<u>123,012,816</u>	<u>137,740,460</u>
Facilities acquisition and construction services:					
Architectural engineering services		298,071	298,071	298,071	
Construction services		11,699,132	11,699,132	2,769,126	8,930,006
Buildings		2,952,544	2,952,544	2,440,618	511,926
Instructional equipment	20,000	9,450,481	9,470,481	4,004,419	5,466,062
Noninstructional equipment	500,000	6,319,846	6,819,846	965,603	5,854,243
Total facilities acquisition and construction services	<u>520,000</u>	<u>30,720,074</u>	<u>31,240,074</u>	<u>10,477,837</u>	<u>20,762,237</u>
Contribution to Charter Schools	4,692,134	275,518	4,967,652	4,852,795	114,857
Other financing sources (uses):					
Contribution to school based budgets	14,898,650	702,807	15,601,457	15,057,734	543,723
Transfer in from general fund				(2,981,117)	2,981,117
Total other financing sources (uses)	<u>14,898,650</u>	<u>702,807</u>	<u>15,601,457</u>	<u>12,076,617</u>	<u>3,524,840</u>
Total expenditures and other financing sources (uses)	<u>149,857,813</u>	<u>315,250,292</u>	<u>465,108,105</u>	<u>210,166,757</u>	<u>254,941,348</u>
Excess (deficiency) of revenues (under) over expenditures	-	1,523,846	1,523,846	(200,558)	1,724,404
Fund Balance, July 1	1,728,114		1,728,114	1,728,114	
Fund Balance June 30	\$ 1,728,114	\$ 1,523,846	\$ 3,251,960	1,527,556	\$ 1,724,404
Reconciliation to GAAP					
Last state aid payments not recognized on GAAP Basis				(9,897,468)	
Fund balance per governmental special revenue fund (GAAP) (B-2)				<u>\$ (8,369,912)</u>	
Recapitulation:					
Restricted -					
Student Activities				\$ 973,636	
Scholarships				383,144	
Unassigned (deficit)				(9,726,693)	
				<u>\$ (8,369,913)</u>	

Note to Required Supplementary Information

Newark Board of Education
Note to Required Supplementary Information

Budget to GAAP Reconciliation

Year ended June 30, 2022

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)	\$ 1,237,654,048	\$ 209,966,199
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		(29,751,408)
Prior year (net of cancellations)		11,752,342
State aid payment from prior year recognized in prior year for budgetary purposes, and recognized for GAAP statements in the current fiscal year.	82,582,113	9,732,536
State aid payments recognized for budgetary purposes, not recognized for GAAP statements.	(91,082,800)	(9,897,467)
Total revenues as reported on the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds (B-2)	\$ 1,229,153,361	\$ 191,802,202
Uses/outflows of resources		
Actual amounts (budgetary basis) "total outflows" from the Budgetary Comparison Schedule (C-1, C-2)	\$ 1,211,805,129	\$ 213,147,874
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		(29,751,408)
Prior year (net of cancellations)		11,752,342
Transfers to the General Fund are presented as outflows of budgetary resources but are not expenditures for financial reporting purposes.		(15,057,734)
Total expenditures as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds (B-2)	\$ 1,211,805,129	\$ 180,091,074

Supplementary Information

School Level Schedules

Newark Board of Education
General Fund

Combining Balance Sheet - Budgetary Basis
June 30, 2022

	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund
Assets			
Cash and cash equivalents	\$ 78,887,698	\$ 13,165,347	\$ 92,053,045
Interfunds receivable	19,427,303		19,427,303
Intergovernmental accounts receivable - state	99,359,704		99,359,704
Intergovernmental accounts receivable - federal	4,472,445		4,472,445
Intergovernmental accounts receivable - other	347,678		347,678
Total assets	<u>\$ 202,494,828</u>	<u>\$ 13,165,347</u>	<u>\$ 215,660,175</u>
Liabilities and fund balances			
Liabilities:			
Accounts payable	\$ 21,473,180	\$ 611,062	\$ 22,084,242
Accrued liabilities	15,178,472	10,978,800	26,157,272
Payroll deductions and withholdings payable	6,977,233		6,977,233
Unemployment compensation claims payable	1,608,874		1,608,874
Interfund payable	15,060,278		15,060,278
Other liabilities	27,097		27,097
Total liabilities	<u>60,325,134</u>	<u>11,589,862</u>	<u>71,914,996</u>
Fund balances:			
Restricted fund balances:			
Excess surplus-prior year	27,622,247		27,622,247
Excess surplus-current year	33,875,295		33,875,295
Capital reserve	9,419,941		9,419,941
Unemployment compensation	7,376,856		7,376,856
Assigned to:			
Other purposes - year end encumbrances	18,884,633	1,575,485	20,460,118
Unassigned fund balance	44,990,722		44,990,722
Total fund balances	<u>142,169,694</u>	<u>1,575,485</u>	<u>143,745,179</u>
Total liabilities and fund balances	<u>\$ 202,494,828</u>	<u>\$ 13,165,347</u>	<u>\$ 215,660,175</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2022

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	\$ 366,600,711		\$ 353,581,773	\$ 13,018,938
General Fund Reserve for Encumbrances at June 30, 2021	1,087,973		998,996	88,977
	<u>367,688,684</u>	<u>95.93 %</u>	<u>354,580,769</u>	<u>13,107,915</u>
Restricted Federal Resources				
Title I, Part A	14,626,457	3.82	14,116,575	509,882
Title II, Part A	975,000	0.25	941,159	33,841
	<u>15,601,457</u>	<u>4.07</u>	<u>15,057,734</u>	<u>543,723</u>
Restricted Federal Resources Total				
Totals	<u>\$ 383,290,141</u>	<u>100.00 %</u>	<u>\$ 369,638,503</u>	<u>\$ 13,651,638</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2022

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	\$ 9,940,033		\$ 9,643,924	\$ 296,109
General Fund Reserve for Encumbrances at June 30, 2021	<u>10,765</u>		<u>9,352</u>	<u>1,413</u>
General Fund Contribution	<u>9,950,798</u>	<u>95.07</u> %	<u>9,653,276</u>	<u>297,522</u>
Restricted Federal Resources				
Title I, Part A	482,861	4.61	468,424	14,437
Title II, Part A	<u>33,232</u>	<u>0.32</u>	<u>32,238</u>	<u>994</u>
Restricted Federal Resources Total	<u>516,093</u>	<u>4.93</u>	<u>500,662</u>	<u>15,431</u>
Total	<u>\$ 10,466,891</u>	<u>100.00</u> %	<u>\$ 10,153,938</u>	<u>\$ 312,953</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2022

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	\$ 7,862,692		\$ 7,456,786	\$ 405,906
General Fund Reserve for Encumbrances at June 30, 2021	31,150		31,150	
General Fund Contribution	<u>7,893,842</u>	<u>96.98</u> %	<u>7,487,936</u>	<u>405,906</u>
Restricted Federal Resources				
Title I, Part A	229,011	2.81	217,235	11,776
Title II, Part A	<u>17,405</u>	<u>0.21</u>	<u>16,510</u>	<u>895</u>
Restricted Federal Resources Total	<u>246,416</u>	<u>3.02</u>	<u>233,745</u>	<u>12,671</u>
Total	<u><u>\$ 8,140,258</u></u>	<u><u>100.00</u></u> %	<u><u>\$ 7,721,681</u></u>	<u><u>\$ 418,577</u></u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2022

School: Avon Avenue

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budget	\$ 4,864,629		\$ 4,624,995	\$ 239,634
General Fund Reserve for Encumbrances at June 30, 2021	<u>24,847</u>		<u>24,847</u>	
General Fund Contribution	<u>4,889,476</u>	<u>94.85</u> %	<u>4,649,842</u>	<u>239,634</u>
Restricted Federal Resources				
Title I, Part A	250,766	4.86	238,476	12,290
Title II, Part A	<u>14,731</u>	<u>0.29</u>	<u>14,009</u>	<u>722</u>
Restricted Federal Resources Total	<u>265,497</u>	<u>5.15</u>	<u>252,485</u>	<u>13,012</u>
Total	<u>\$ 5,154,973</u>	<u>100.00</u> %	<u>\$ 4,902,327</u>	<u>\$ 252,646</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2022

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	\$ 4,296,894		\$ 4,240,331	\$ 56,563
General Fund Reserve for Encumbrances at June 30, 2021	<u>11,756</u>		<u>11,606</u>	<u>150</u>
General Fund Contribution	<u>4,308,650</u>	96.44 %	<u>4,251,937</u>	<u>56,713</u>
Restricted Federal Resources				
Title I, Part A	148,341	3.32	146,388	1,953
Title II, Part A	<u>10,881</u>	<u>0.24</u>	<u>10,738</u>	<u>143</u>
Restricted Federal Resources Total	<u>159,222</u>	<u>3.56</u>	<u>157,126</u>	<u>2,096</u>
Total	<u>\$ 4,467,872</u>	<u>100.00 %</u>	<u>\$ 4,409,063</u>	<u>\$ 58,809</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2022

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	\$ 16,712,425		\$ 16,214,462	\$ 497,963
General Fund Reserve for Encumbrances at June 30, 2021	<u>41,779</u>		<u>41,717</u>	<u>62</u>
General Fund Contribution	<u>16,754,204</u>	<u>96.86 %</u>	<u>16,256,179</u>	<u>498,025</u>
Restricted Federal Resources				
Title I, Part A	495,567	2.87	480,836	14,731
Title II, Part A	<u>47,054</u>	<u>0.27</u>	<u>45,655</u>	<u>1,399</u>
Restricted Federal Resources Total	<u>542,621</u>	<u>3.14</u>	<u>526,491</u>	<u>16,130</u>
Total	<u>\$ 17,296,825</u>	<u>100.00 %</u>	<u>\$ 16,782,670</u>	<u>\$ 514,155</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2022

School: Barringer STEAM Academy

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budget			\$ (2,918)	\$ 2,918
General Fund Reserve for Encumbrances at June 30, 2021	\$ 2,918		2,918	
General Fund Contribution	2,918	100.00 %	-	2,918
Total	\$ 2,918	100.00 %	\$ -	\$ 2,918

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2022

School: Belmont Runyon

Resources	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budget	\$ 5,289,346		\$ 5,166,459	\$ 122,887
General Fund Reserve for Encumbrances at June 30, 2021	<u>19,310</u>		<u>19,035</u>	<u>275</u>
General Fund Contribution	<u>5,308,656</u>	<u>96.26</u> %	<u>5,185,494</u>	<u>123,162</u>
Restricted Federal Resources				
Title I, Part A	194,158	3.52	189,654	4,504
Title II, Part A	<u>12,084</u>	<u>0.22</u>	<u>11,804</u>	<u>280</u>
Restricted Federal Resources Total	<u>206,242</u>	<u>3.74</u>	<u>201,458</u>	<u>4,784</u>
Total	<u><u>\$ 5,514,898</u></u>	<u><u>100.00</u></u> %	<u><u>\$ 5,386,952</u></u>	<u><u>\$ 127,946</u></u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2022

School: Branch Brook

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budget			\$ (45)	\$ 45
General Fund Reserve for Encumbrances at June 30, 2021	\$ 45		45	
General Fund Contribution	45	100.00 %	-	45
Total	<u>\$ 45</u>	<u>100.00 %</u>	<u>\$ -</u>	<u>\$ 45</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2022

School: Bruce Street

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budget	\$ 1,836,690		\$ 1,649,487	\$ 187,203
General Fund Contribution	1,836,690	98.84 %	1,649,487	187,203
Restricted Federal Resources				
Title I, Part A	20,153	1.08	18,099	2,054
Title II, Part A	1,497	0.08	1,344	153
Restricted Federal Resources Total	21,650	1.16	19,443	2,207
Total	<u>\$ 1,858,340</u>	<u>100.00 %</u>	<u>\$ 1,668,930</u>	<u>\$ 189,410</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2022

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	\$ 6,247,810		\$ 6,135,155	\$ 112,655
General Fund Reserve for Encumbrances at June 30, 2021	<u>5,407</u>		<u>5,407</u>	
General Fund Contribution	<u>6,253,217</u>	<u>95.72</u> %	<u>6,140,562</u>	<u>112,655</u>
Restricted Federal Resources				
Title I, Part A	264,275	4.04	259,514	4,761
Title II, Part A	<u>15,961</u>	<u>0.24</u>	<u>15,673</u>	<u>288</u>
Restricted Federal Resources Total	<u>280,236</u>	<u>4.28</u>	<u>275,187</u>	<u>5,049</u>
Total	<u><u>\$ 6,533,453</u></u>	<u><u>100.00</u></u> %	<u><u>\$ 6,415,749</u></u>	<u><u>\$ 117,704</u></u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2022

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	\$ 11,372,609		\$ 10,926,804	\$ 445,805
General Fund Reserve for Encumbrances at June 30, 2021	<u>7,420</u>		<u>7,420</u>	
General Fund Contribution	<u>11,380,029</u>	<u>97.28</u> %	<u>10,934,224</u>	<u>445,805</u>
Restricted Federal Resources				
Title I, Part A	297,600	2.54	285,942	11,658
Title II, Part A	<u>20,746</u>	<u>0.18</u>	<u>19,933</u>	<u>813</u>
Restricted Federal Resources Total	<u>318,346</u>	<u>2.72</u>	<u>305,875</u>	<u>12,471</u>
Total	<u><u>\$ 11,698,375</u></u>	<u><u>100.00</u></u> %	<u><u>\$ 11,240,099</u></u>	<u><u>\$ 458,276</u></u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2022

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	\$ 4,629,227		\$ 4,482,562	\$ 146,665
General Fund Reserve for Encumbrances at June 30, 2021	<u>7,782</u>		<u>7,782</u>	
General Fund Contribution	<u>4,637,009</u>	94.91 %	<u>4,490,344</u>	<u>146,665</u>
Restricted Federal Resources				
Title I, Part A	235,649	4.82	228,196	7,453
Title II, Part A	<u>13,368</u>	<u>0.27</u>	<u>12,945</u>	<u>423</u>
Restricted Federal Resources Total	<u>249,017</u>	<u>5.09</u>	<u>241,141</u>	<u>7,876</u>
Total	<u><u>\$ 4,886,026</u></u>	<u><u>100.00 %</u></u>	<u><u>\$ 4,731,485</u></u>	<u><u>\$ 154,541</u></u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2022

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	\$ 4,221,021		\$ 4,021,618	\$ 199,403
General Fund Reserve for Encumbrances at June 30, 2021	<u>2,450</u>		<u>2,450</u>	
General Fund Contribution	<u>4,223,471</u>	<u>95.73</u> %	<u>4,024,068</u>	<u>199,403</u>
Restricted Federal Resources				
Title I, Part A	177,548	4.02	169,165	8,383
Title II, Part A	<u>11,175</u>	<u>0.25</u>	<u>10,647</u>	<u>528</u>
Restricted Federal Resources Total	<u>188,723</u>	<u>4.27</u>	<u>179,812</u>	<u>8,911</u>
Total	<u>\$ 4,412,194</u>	<u>100.00</u> %	<u>\$ 4,203,880</u>	<u>\$ 208,314</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2022

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	\$ 4,349,283		\$ 4,144,208	\$ 205,075
General Fund Reserve for Encumbrances at June 30, 2021	9,259		9,259	
General Fund Contribution	<u>4,358,542</u>	95.32 %	<u>4,153,467</u>	<u>205,075</u>
Restricted Federal Resources				
Title I, Part A	202,456	4.43	192,930	9,526
Title II, Part A	<u>11,576</u>	<u>0.25</u>	<u>11,031</u>	<u>545</u>
Restricted Federal Resources Total	<u>214,032</u>	<u>4.68</u>	<u>203,961</u>	<u>10,071</u>
Total	<u><u>\$ 4,572,574</u></u>	<u><u>100.00 %</u></u>	<u><u>\$ 4,357,428</u></u>	<u><u>\$ 215,146</u></u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2022

School: Dr. William Horton

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budget	\$ 6,371,440		\$ 6,047,033	\$ 324,407
General Fund Reserve for Encumbrances at June 30, 2021	9,902		8,722	1,180
General Fund Contribution	<u>6,381,342</u>	<u>94.39</u> %	<u>6,055,755</u>	<u>325,587</u>
Restricted Federal Resources				
Title I, Part A	359,895	5.32	341,533	18,362
Title II, Part A	<u>19,864</u>	<u>0.29</u>	<u>18,851</u>	<u>1,013</u>
Restricted Federal Resources Total	<u>379,759</u>	<u>5.61</u>	<u>360,384</u>	<u>19,375</u>
Total	<u>\$ 6,761,101</u>	<u>100.00</u> %	<u>\$ 6,416,139</u>	<u>\$ 344,962</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2022

School: Eagle Academy

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budget	\$ 3,061,400		\$ 2,952,485	\$ 108,915
General Fund Reserve for Encumbrances at June 30, 2021	1,169		1,169	
General Fund Contribution	<u>3,062,569</u>	<u>97.84</u> %	<u>2,953,654</u>	<u>108,915</u>
Restricted Federal Resources				
Title I, Part A	62,234	1.99	60,021	2,213
Title II, Part A	<u>5,267</u>	<u>0.17</u>	<u>5,080</u>	<u>187</u>
Restricted Federal Resources Total	<u>67,501</u>	<u>2.16</u>	<u>65,101</u>	<u>2,400</u>
Total	<u>\$ 3,130,070</u>	<u>100.00</u> %	<u>\$ 3,018,755</u>	<u>\$ 111,315</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2022

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	\$ 18,831,898		\$ 18,388,837	\$ 443,061
General Fund Reserve for Encumbrances at June 30, 2021	<u>106,692</u>		<u>106,620</u>	<u>72</u>
General Fund Contribution	<u>18,938,590</u>	<u>95.57</u> %	<u>18,495,457</u>	<u>443,133</u>
Restricted Federal Resources				
Title I, Part A	823,365	4.15	804,100	19,265
Title II, Part A	<u>55,208</u>	<u>0.28</u>	<u>53,916</u>	<u>1,292</u>
Restricted Federal Resources Total	<u>878,573</u>	<u>4.43</u>	<u>858,016</u>	<u>20,557</u>
Total	<u><u>\$ 19,817,163</u></u>	<u><u>100.00</u></u> %	<u><u>\$ 19,353,473</u></u>	<u><u>\$ 463,690</u></u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2022

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	\$ 7,311,208		\$ 7,183,474	\$ 127,734
General Fund Reserve for Encumbrances at June 30, 2021	22,387		22,387	
General Fund Contribution	<u>7,333,595</u>	<u>94.37</u> %	<u>7,205,861</u>	<u>127,734</u>
Restricted Federal Resources				
Title I, Part A	411,487	5.30	404,320	7,167
Title II, Part A	<u>25,265</u>	<u>0.33</u>	<u>24,825</u>	<u>440</u>
Restricted Federal Resources Total	<u>436,752</u>	<u>5.63</u>	<u>429,145</u>	<u>7,607</u>
Total	<u>\$ 7,770,347</u>	<u>100.00</u> %	<u>\$ 7,635,006</u>	<u>\$ 135,341</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2022

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	\$ 9,519,120		\$ 9,295,404	\$ 223,716
General Fund Reserve for Encumbrances at June 30, 2021	32,250		32,250	
General Fund Contribution	<u>9,551,370</u>	94.76 %	<u>9,327,654</u>	<u>223,716</u>
Restricted Federal Resources				
Title I, Part A	497,647	4.94	485,991	11,656
Title II, Part A	<u>30,451</u>	<u>0.30</u>	<u>29,738</u>	<u>713</u>
Restricted Federal Resources Total	<u>528,098</u>	<u>5.24</u>	<u>515,729</u>	<u>12,369</u>
Total	<u><u>\$ 10,079,468</u></u>	<u><u>100.00 %</u></u>	<u><u>\$ 9,843,383</u></u>	<u><u>\$ 236,085</u></u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2022

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	\$ 2,460,611		\$ 2,293,108	\$ 167,503
General Fund Reserve for Encumbrances at June 30, 2021	1,939		1,939	
General Fund Contribution	<u>2,462,550</u>	<u>97.98</u> %	<u>2,295,047</u>	<u>167,503</u>
Restricted Federal Resources				
Title I, Part A	47,628	1.90	44,388	3,240
Title II, Part A	<u>2,968</u>	<u>0.12</u>	<u>2,766</u>	<u>202</u>
Restricted Federal Resources Total	<u>50,596</u>	<u>2.02</u>	<u>47,154</u>	<u>3,442</u>
Total	<u>\$ 2,513,146</u>	<u>100.00</u> %	<u>\$ 2,342,201</u>	<u>\$ 170,945</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2022

School: Franklin Avenue

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budget	\$ 6,301,587		\$ 6,181,906	\$ 119,681
General Fund Reserve for Encumbrances at June 30, 2021	18,011		18,011	
General Fund Contribution	<u>6,319,598</u>	95.78 %	<u>6,199,917</u>	<u>119,681</u>
Restricted Federal Resources				
Title I, Part A	261,857	3.97	256,898	4,959
Title II, Part A	<u>16,469</u>	<u>0.25</u>	<u>16,157</u>	<u>312</u>
Restricted Federal Resources Total	<u>278,326</u>	<u>4.22</u>	<u>273,055</u>	<u>5,271</u>
Total	<u><u>\$ 6,597,924</u></u>	<u><u>100.00 %</u></u>	<u><u>\$ 6,472,972</u></u>	<u><u>\$ 124,952</u></u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2022

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	\$ 4,602,104		\$ 4,436,979	\$ 165,125
General Fund Reserve for Encumbrances at June 30, 2021	4,017		4,017	
General Fund Contribution	<u>4,606,121</u>	95.08 %	<u>4,440,996</u>	<u>165,125</u>
Restricted Federal Resources				
Title I, Part A	224,627	4.64	216,574	8,053
Title II, Part A	<u>13,608</u>	<u>0.28</u>	<u>13,120</u>	<u>488</u>
Restricted Federal Resources Total	<u>238,235</u>	<u>4.92</u>	<u>229,694</u>	<u>8,541</u>
Total	<u><u>\$ 4,844,356</u></u>	<u><u>100.00 %</u></u>	<u><u>\$ 4,670,690</u></u>	<u><u>\$ 173,666</u></u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2022

School: Harriet Tubman

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budget	\$ 3,946,199		\$ 3,826,841	\$ 119,358
General Fund Reserve for Encumbrances at June 30, 2021	4,182		4,182	
General Fund Contribution	<u>3,950,381</u>	95.98 %	<u>3,831,023</u>	<u>119,358</u>
Restricted Federal Resources				
Title I, Part A	155,738	3.78	151,032	4,706
Title II, Part A	<u>9,972</u>	<u>0.24</u>	<u>9,671</u>	<u>301</u>
Restricted Federal Resources Total	<u>165,710</u>	<u>4.02</u>	<u>160,703</u>	<u>5,007</u>
Total	<u><u>\$ 4,116,091</u></u>	<u><u>100.00 %</u></u>	<u><u>\$ 3,991,726</u></u>	<u><u>\$ 124,365</u></u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2022

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	\$ 5,786,857		\$ 5,638,664	\$ 148,193
General Fund Reserve for Encumbrances at June 30, 2021	13,610		11,450	2,160
General Fund Contribution	<u>5,800,467</u>	<u>95.04</u> %	<u>5,650,114</u>	<u>150,353</u>
Restricted Federal Resources				
Title I, Part A	284,542	4.66	277,166	7,376
Title II, Part A	<u>18,046</u>	<u>0.30</u>	<u>17,578</u>	<u>468</u>
Restricted Federal Resources Total	<u>302,588</u>	<u>4.96</u>	<u>294,744</u>	<u>7,844</u>
Total	<u><u>\$ 6,103,055</u></u>	<u><u>100.00</u></u> %	<u><u>\$ 5,944,858</u></u>	<u><u>\$ 158,197</u></u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2022

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	\$ 4,497,232		\$ 4,374,134	\$ 123,098
General Fund Reserve for Encumbrances at June 30, 2021	2,180		2,180	
General Fund Contribution	<u>4,499,412</u>	<u>95.21 %</u>	<u>4,376,314</u>	<u>123,098</u>
Restricted Federal Resources				
Title I, Part A	214,113	4.53	208,255	5,858
Title II, Part A	<u>12,432</u>	<u>0.26</u>	<u>12,092</u>	<u>340</u>
Restricted Federal Resources Total	<u>226,545</u>	<u>4.79</u>	<u>220,347</u>	<u>6,198</u>
Total	<u><u>\$ 4,725,957</u></u>	<u><u>100.00 %</u></u>	<u><u>\$ 4,596,661</u></u>	<u><u>\$ 129,296</u></u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2022

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	\$ 5,662,375		\$ 5,512,290	\$ 150,085
General Fund Reserve for Encumbrances at June 30, 2021	<u>7,951</u>		<u>6,773</u>	<u>1,178</u>
General Fund Contribution	<u>5,670,326</u>	<u>96.74 %</u>	<u>5,519,063</u>	<u>151,263</u>
Restricted Federal Resources				
Title I, Part A	179,269	3.06	174,487	4,782
Title II, Part A	<u>11,897</u>	<u>0.20</u>	<u>11,580</u>	<u>317</u>
Restricted Federal Resources Total	<u>191,166</u>	<u>3.26</u>	<u>186,067</u>	<u>5,099</u>
Total	<u>\$ 5,861,492</u>	<u>100.00 %</u>	<u>\$ 5,705,130</u>	<u>\$ 156,362</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2022

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	\$ 6,341,016		\$ 6,130,361	\$ 210,655
General Fund Reserve for Encumbrances at June 30, 2021	<u>1,533</u>		<u>1,533</u>	
General Fund Contribution	<u>6,342,549</u>	96.64 %	<u>6,131,894</u>	<u>210,655</u>
Restricted Federal Resources				
Title I, Part A	206,719	3.15	199,853	6,866
Title II, Part A	<u>13,822</u>	<u>0.21</u>	<u>13,363</u>	<u>459</u>
Restricted Federal Resources Total	<u>220,541</u>	<u>3.36</u>	<u>213,216</u>	<u>7,325</u>
Total	<u>\$ 6,563,090</u>	<u>100.00 %</u>	<u>\$ 6,345,110</u>	<u>\$ 217,980</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2022

School: John F. Kennedy

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budget	\$ 5,345,351		\$ 5,204,065	\$ 141,286
General Fund Reserve for Encumbrances at June 30, 2021	<u>2,700</u>		<u>2,383</u>	<u>317</u>
General Fund Contribution	<u>5,348,051</u>	<u>98.94</u> %	<u>5,206,448</u>	<u>141,603</u>
Restricted Federal Resources				
Title I, Part A	53,404	0.99	51,990	1,414
Title II, Part A	<u>3,823</u>	<u>0.07</u>	<u>3,722</u>	<u>101</u>
Restricted Federal Resources Total	<u>57,227</u>	<u>1.06</u>	<u>55,712</u>	<u>1,515</u>
Total	<u>\$ 5,405,278</u>	<u>100.00</u> %	<u>\$ 5,262,160</u>	<u>\$ 143,118</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2022

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	\$ 7,390,611		\$ 7,152,514	\$ 238,097
General Fund Reserve for Encumbrances at June 30, 2021	<u>38,774</u>		<u>38,774</u>	
General Fund Contribution	<u>7,429,385</u>	<u>93.34 %</u>	<u>7,191,288</u>	<u>238,097</u>
Restricted Federal Resources				
Title I, Part A	498,394	6.26	482,421	15,973
Title II, Part A	<u>32,136</u>	<u>0.40</u>	<u>31,106</u>	<u>1,030</u>
Restricted Federal Resources Total	<u>530,530</u>	<u>6.66</u>	<u>513,527</u>	<u>17,003</u>
Total	<u><u>\$ 7,959,915</u></u>	<u><u>100.00 %</u></u>	<u><u>\$ 7,704,815</u></u>	<u><u>\$ 255,100</u></u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2022

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	\$ 4,509,188		\$ 4,373,041	\$ 136,147
General Fund Reserve for Encumbrances at June 30, 2021	<u>12,306</u>		<u>12,220</u>	<u>86</u>
General Fund Contribution	<u>4,521,494</u>	<u>96.44</u> %	<u>4,385,261</u>	<u>136,233</u>
Restricted Federal Resources				
Title I, Part A	156,749	3.34	152,026	4,723
Title II, Part A	<u>10,480</u>	<u>0.22</u>	<u>10,164</u>	<u>316</u>
Restricted Federal Resources Total	<u>167,229</u>	<u>3.56</u>	<u>162,190</u>	<u>5,039</u>
Total	<u>\$ 4,688,723</u>	<u>100.00</u> %	<u>\$ 4,547,451</u>	<u>\$ 141,272</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2022

School: Louise A. Spencer

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budget	\$ 7,413,025		\$ 7,124,729	\$ 288,296
General Fund Reserve for Encumbrances at June 30, 2021	<u>10,957</u>		<u>8,469</u>	<u>2,488</u>
General Fund Contribution	<u>7,423,982</u>	<u>95.68</u> %	<u>7,133,198</u>	<u>290,784</u>
Restricted Federal Resources				
Title I, Part A	315,665	4.07	303,301	12,364
Title II, Part A	<u>19,731</u>	<u>0.25</u>	<u>18,958</u>	<u>773</u>
Restricted Federal Resources Total	<u>335,396</u>	<u>4.32</u>	<u>322,259</u>	<u>13,137</u>
Total	<u><u>\$ 7,759,378</u></u>	<u><u>100.00</u></u> %	<u><u>\$ 7,455,457</u></u>	<u><u>\$ 303,921</u></u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2022

School: Luis Munoz Marin

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budget	\$ 7,025,528		\$ 6,728,604	\$ 296,924
General Fund Reserve for Encumbrances at June 30, 2021	<u>8,196</u>		<u>8,196</u>	
General Fund Contribution	<u>7,033,724</u>	<u>95.08</u> %	<u>6,736,800</u>	<u>296,924</u>
Restricted Federal Resources				
Title I, Part A	342,406	4.63	327,952	14,454
Title II, Part A	<u>21,441</u>	<u>0.29</u>	<u>20,536</u>	<u>905</u>
Restricted Federal Resources Total	<u>363,847</u>	<u>4.92</u>	<u>348,488</u>	<u>15,359</u>
Total	<u><u>\$ 7,397,571</u></u>	<u><u>100.00</u></u> %	<u><u>\$ 7,085,288</u></u>	<u><u>\$ 312,283</u></u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2022

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	\$ 5,821,401		\$ 5,631,152	\$ 190,249
General Fund Reserve for Encumbrances at June 30, 2021	<u>14,089</u>		<u>14,089</u>	
General Fund Contribution	<u>5,835,490</u>	<u>97.59</u> %	<u>5,645,241</u>	<u>190,249</u>
Restricted Federal Resources				
Title I, Part A	131,259	2.20	126,980	4,279
Title II, Part A	<u>12,378</u>	<u>0.21</u>	<u>11,974</u>	<u>404</u>
Restricted Federal Resources Total	<u>143,637</u>	<u>2.41</u>	<u>138,954</u>	<u>4,683</u>
Total	<u><u>\$ 5,979,127</u></u>	<u><u>100.00</u></u> %	<u><u>\$ 5,784,195</u></u>	<u><u>\$ 194,932</u></u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2022

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	\$ 7,311,740		\$ 6,914,968	\$ 396,772
General Fund Reserve for Encumbrances at June 30, 2021	<u>20,036</u>		<u>18,886</u>	<u>1,150</u>
General Fund Contribution	<u>7,331,776</u>	<u>95.24</u> %	<u>6,933,854</u>	<u>397,922</u>
Restricted Federal Resources				
Title I, Part A	345,343	4.49	326,600	18,743
Title II, Part A	<u>20,960</u>	<u>0.27</u>	<u>19,822</u>	<u>1,138</u>
Restricted Federal Resources Total	<u>366,303</u>	<u>4.76</u>	<u>346,422</u>	<u>19,881</u>
Total	<u>\$ 7,698,079</u>	<u>100.00</u> %	<u>\$ 7,280,276</u>	<u>\$ 417,803</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2022

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	\$ 7,558,190		\$ 7,274,201	\$ 283,989
General Fund Reserve for Encumbrances at June 30, 2021	24,710		24,509	201
General Fund Contribution	<u>7,582,900</u>	<u>95.61</u> %	<u>7,298,710</u>	<u>284,190</u>
Restricted Federal Resources				
Title I, Part A	326,133	4.11	313,910	12,223
Title II, Part A	<u>21,816</u>	<u>0.28</u>	<u>20,998</u>	<u>818</u>
Restricted Federal Resources Total	<u>347,949</u>	<u>4.39</u>	<u>334,908</u>	<u>13,041</u>
Total	<u><u>\$ 7,930,849</u></u>	<u><u>100.00</u></u> %	<u><u>\$ 7,633,618</u></u>	<u><u>\$ 297,231</u></u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2022

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	\$ 4,111,948		\$ 3,890,614	\$ 221,334
General Fund Reserve for Encumbrances at June 30, 2021	<u>5,932</u>		<u>5,932</u>	
General Fund Contribution	<u>4,117,880</u>	<u>96.30</u> %	<u>3,896,546</u>	<u>221,334</u>
Restricted Federal Resources				
Title I, Part A	148,173	3.46	140,209	7,964
Title II, Part A	<u>10,240</u>	<u>0.24</u>	<u>9,690</u>	<u>550</u>
Restricted Federal Resources Total	<u>158,413</u>	<u>3.70</u>	<u>149,899</u>	<u>8,514</u>
Total	<u><u>\$ 4,276,293</u></u>	<u><u>100.00</u></u> %	<u><u>\$ 4,046,445</u></u>	<u><u>\$ 229,848</u></u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2022

School: Newark Global Studies

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budget	\$ 2,520,698		\$ 2,368,730	\$ 151,968
General Fund Contribution	2,520,698	98.10 %	2,368,730	151,968
Restricted Federal Resources				
Title I, Part A	45,750	1.78	42,992	2,758
Title II, Part A	3,048	0.12	2,864	184
Restricted Federal Resources Total	48,798	1.90	45,856	2,942
Total	<u>\$ 2,569,496</u>	<u>100.00 %</u>	<u>\$ 2,414,586</u>	<u>\$ 154,910</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2022

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	\$ 6,748,135		\$ 6,584,548	\$ 163,587
General Fund Reserve for Encumbrances at June 30, 2021	<u>24,771</u>		<u>22,919</u>	<u>1,852</u>
General Fund Contribution	<u>6,772,906</u>	<u>97.79</u> %	<u>6,607,467</u>	<u>165,439</u>
Restricted Federal Resources				
Title I, Part A	142,430	2.06	138,951	3,479
Title II, Part A	<u>10,373</u>	<u>0.15</u>	<u>10,120</u>	<u>253</u>
Restricted Federal Resources Total	<u>152,803</u>	<u>2.21</u>	<u>149,071</u>	<u>3,732</u>
Total	<u><u>\$ 6,925,709</u></u>	<u><u>100.00</u></u> %	<u><u>\$ 6,756,538</u></u>	<u><u>\$ 169,171</u></u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2022

School: Salome Ureña (North Tenth Street)

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budget	\$ 4,588,935		\$ 4,409,072	\$ 179,863
General Fund Reserve for Encumbrances at June 30, 2021	4,656		4,656	
General Fund Contribution	<u>4,593,591</u>	<u>96.39 %</u>	<u>4,413,728</u>	<u>179,863</u>
Restricted Federal Resources				
Title I, Part A	161,970	3.40	155,628	6,342
Title II, Part A	<u>9,838</u>	<u>0.21</u>	<u>9,453</u>	<u>385</u>
Restricted Federal Resources Total	<u>171,808</u>	<u>3.61</u>	<u>165,081</u>	<u>6,727</u>
Total	<u><u>\$ 4,765,399</u></u>	<u><u>100.00 %</u></u>	<u><u>\$ 4,578,809</u></u>	<u><u>\$ 186,590</u></u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2022

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	\$ 8,008,608		\$ 7,876,589	\$ 132,019
General Fund Reserve for Encumbrances at June 30, 2021	10,644		7,988	2,656
General Fund Contribution	<u>8,019,252</u>	<u>94.56</u> %	<u>7,884,577</u>	<u>134,675</u>
Restricted Federal Resources				
Title I, Part A	432,282	5.10	425,022	7,260
Title II, Part A	<u>28,820</u>	<u>0.34</u>	<u>28,336</u>	<u>484</u>
Restricted Federal Resources Total	<u>461,102</u>	<u>5.44</u>	<u>453,358</u>	<u>7,744</u>
Total	<u><u>\$ 8,480,354</u></u>	<u><u>100.00</u></u> %	<u><u>\$ 8,337,935</u></u>	<u><u>\$ 142,419</u></u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2022

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	\$ 7,068,508		\$ 6,722,530	\$ 345,978
General Fund Reserve for Encumbrances at June 30, 2021	<u>76,763</u>		<u>76,763</u>	
General Fund Contribution	<u>7,145,271</u>	<u>95.14 %</u>	<u>6,799,293</u>	<u>345,978</u>
Restricted Federal Resources				
Title I, Part A	342,688	4.56	326,095	16,593
Title II, Part A	<u>22,671</u>	<u>0.30</u>	<u>21,573</u>	<u>1,098</u>
Restricted Federal Resources Total	<u>365,359</u>	<u>4.86</u>	<u>347,668</u>	<u>17,691</u>
Total	<u><u>\$ 7,510,630</u></u>	<u><u>100.00 %</u></u>	<u><u>\$ 7,146,961</u></u>	<u><u>\$ 363,669</u></u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2022

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	\$ 6,082,992		\$ 5,749,780	\$ 333,212
General Fund Reserve for Encumbrances at June 30, 2021	42,157		42,157	
General Fund Contribution	<u>6,125,149</u>	<u>95.87</u> %	<u>5,791,937</u>	<u>333,212</u>
Restricted Federal Resources				
Title I, Part A	246,892	3.86	233,461	13,431
Title II, Part A	<u>17,164</u>	<u>0.27</u>	<u>16,230</u>	<u>934</u>
Restricted Federal Resources Total	<u>264,056</u>	<u>4.13</u>	<u>249,691</u>	<u>14,365</u>
Total	<u><u>\$ 6,389,205</u></u>	<u><u>100.00</u></u> %	<u><u>\$ 6,041,628</u></u>	<u><u>\$ 347,577</u></u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2022

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	\$ 6,528,286		\$ 6,369,349	\$ 158,937
General Fund Reserve for Encumbrances at June 30, 2021	1,625		1,625	
General Fund Contribution	<u>6,529,911</u>	<u>96.31 %</u>	<u>6,370,974</u>	<u>158,937</u>
Restricted Federal Resources				
Title I, Part A	235,441	3.47	229,710	5,731
Title II, Part A	<u>14,597</u>	<u>0.22</u>	<u>14,242</u>	<u>355</u>
Restricted Federal Resources Total	<u>250,038</u>	<u>3.69</u>	<u>243,952</u>	<u>6,086</u>
Total	<u><u>\$ 6,779,949</u></u>	<u><u>100.00 %</u></u>	<u><u>\$ 6,614,926</u></u>	<u><u>\$ 165,023</u></u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2022

School: Rafael Hernandez

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budget	\$ 5,967,041		\$ 5,732,879	\$ 234,162
General Fund Reserve for Encumbrances at June 30, 2021	6,199		6,199	
General Fund Contribution	<u>5,973,240</u>	<u>94.80</u> %	<u>5,739,078</u>	<u>234,162</u>
Restricted Federal Resources				
Title I, Part A	308,853	4.90	296,745	12,108
Title II, Part A	<u>18,822</u>	<u>0.30</u>	<u>18,084</u>	<u>738</u>
Restricted Federal Resources Total	<u>327,675</u>	<u>5.20</u>	<u>314,829</u>	<u>12,846</u>
Total	<u><u>\$ 6,300,915</u></u>	<u><u>100.00</u></u> %	<u><u>\$ 6,053,907</u></u>	<u><u>\$ 247,008</u></u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2022

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	\$ 7,192,811		\$ 7,088,912	\$ 103,899
General Fund Reserve for Encumbrances at June 30, 2021	9,371		9,371	
General Fund Contribution	<u>7,202,182</u>	96.55 %	<u>7,098,283</u>	<u>103,899</u>
Restricted Federal Resources				
Title I, Part A	240,386	3.22	236,918	3,468
Title II, Part A	<u>17,030</u>	<u>0.23</u>	<u>16,784</u>	<u>246</u>
Restricted Federal Resources Total	<u>257,416</u>	<u>3.45</u>	<u>253,702</u>	<u>3,714</u>
Total	<u><u>\$ 7,459,598</u></u>	<u><u>100.00 %</u></u>	<u><u>\$ 7,351,985</u></u>	<u><u>\$ 107,613</u></u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2022

School: Roberto Clemente

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budget	\$ 5,905,933		\$ 5,579,613	\$ 326,320
General Fund Reserve for Encumbrances at June 30, 2021	5,989		5,989	
General Fund Contribution	<u>5,911,922</u>	95.00 %	<u>5,585,602</u>	<u>326,320</u>
Restricted Federal Resources				
Title I, Part A	292,953	4.71	276,783	16,170
Title II, Part A	<u>18,126</u>	<u>0.29</u>	<u>17,126</u>	<u>1,000</u>
Restricted Federal Resources Total	<u>311,079</u>	<u>5.00</u>	<u>293,909</u>	<u>17,170</u>
Total	<u><u>\$ 6,223,001</u></u>	<u><u>100.00 %</u></u>	<u><u>\$ 5,879,511</u></u>	<u><u>\$ 343,490</u></u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2022

School: Science High

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budget	\$ 9,112,876		\$ 8,762,989	\$ 349,887
General Fund Reserve for Encumbrances at June 30, 2021	<u>60,867</u>		<u>59,967</u>	<u>900</u>
General Fund Contribution	<u>9,173,743</u>	<u>96.62</u> %	<u>8,822,956</u>	<u>350,787</u>
Restricted Federal Resources				
Title I, Part A	297,135	3.13	285,773	11,362
Title II, Part A	<u>24,115</u>	<u>0.25</u>	<u>23,193</u>	<u>922</u>
Restricted Federal Resources Total	<u>321,250</u>	<u>3.38</u>	<u>308,966</u>	<u>12,284</u>
Total	<u>\$ 9,494,993</u>	<u>100.00</u> %	<u>\$ 9,131,922</u>	<u>\$ 363,071</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2022

School: Sir Isaac Newton

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budget	\$ 2,028,989		\$ 1,853,680	\$ 175,309
General Fund Contribution	<u>2,028,989</u>	99.18 %	<u>1,853,680</u>	<u>175,309</u>
Restricted Federal Resources				
Title I, Part A	14,765	0.72	13,489	1,276
Title II, Part A	<u>1,978</u>	<u>0.10</u>	<u>1,807</u>	<u>171</u>
Restricted Federal Resources Total	<u>16,743</u>	<u>0.82</u>	<u>15,296</u>	<u>1,447</u>
Total	<u>\$ 2,045,732</u>	<u>100.00 %</u>	<u>\$ 1,868,976</u>	<u>\$ 176,756</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2022

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	\$ 5,435,298		\$ 5,092,991	\$ 342,307
General Fund Reserve for Encumbrances at June 30, 2021	<u>5,775</u>		<u>5,775</u>	
General Fund Contribution	<u>5,441,073</u>	96.80 %	<u>5,098,766</u>	<u>342,307</u>
Restricted Federal Resources				
Title I, Part A	170,378	3.03	159,659	10,719
Title II, Part A	<u>9,438</u>	<u>0.17</u>	<u>8,844</u>	<u>594</u>
Restricted Federal Resources Total	<u>179,816</u>	<u>3.20</u>	<u>168,503</u>	<u>11,313</u>
Total	<u>\$ 5,620,889</u>	<u>100.00 %</u>	<u>\$ 5,267,269</u>	<u>\$ 353,620</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2022

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	\$ 7,820,557		\$ 7,609,326	\$ 211,231
General Fund Reserve for Encumbrances at June 30, 2021	283		283	
General Fund Contribution	<u>7,820,840</u>	<u>95.70</u> %	<u>7,609,609</u>	<u>211,231</u>
Restricted Federal Resources				
Title I, Part A	330,048	4.04	321,134	8,914
Title II, Part A	<u>21,335</u>	<u>0.26</u>	<u>20,759</u>	<u>576</u>
Restricted Federal Resources Total	<u>351,383</u>	<u>4.30</u>	<u>341,893</u>	<u>9,490</u>
Total	<u>\$ 8,172,223</u>	<u>100.00</u> %	<u>\$ 7,951,502</u>	<u>\$ 220,721</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2022

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	\$ 5,252,009		\$ 5,038,306	\$ 213,703
General Fund Reserve for Encumbrances at June 30, 2021	<u>7,978</u>		<u>7,868</u>	<u>110</u>
General Fund Contribution	<u>5,259,987</u>	<u>94.77</u> %	<u>5,046,174</u>	<u>213,813</u>
Restricted Federal Resources				
Title I, Part A	274,559	4.95	263,399	11,160
Title II, Part A	<u>15,480</u>	<u>0.28</u>	<u>14,851</u>	<u>629</u>
Restricted Federal Resources Total	<u>290,039</u>	<u>5.23</u>	<u>278,250</u>	<u>11,789</u>
Total	<u><u>\$ 5,550,026</u></u>	<u><u>100.00</u></u> %	<u><u>\$ 5,324,424</u></u>	<u><u>\$ 225,602</u></u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2022

School: Sussex Avenue

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budget	\$ 3,997,931		\$ 3,704,293	\$ 293,638
General Fund Reserve for Encumbrances at June 30, 2021	21,581		21,581	
General Fund Contribution	<u>4,019,512</u>	<u>95.02 %</u>	<u>3,725,874</u>	<u>293,638</u>
Restricted Federal Resources				
Title I, Part A	199,325	4.71	184,764	14,561
Title II, Part A	<u>11,389</u>	<u>0.27</u>	<u>10,557</u>	<u>832</u>
Restricted Federal Resources Total	<u>210,714</u>	<u>4.98</u>	<u>195,321</u>	<u>15,393</u>
Total	<u><u>\$ 4,230,226</u></u>	<u><u>100.00 %</u></u>	<u><u>\$ 3,921,195</u></u>	<u><u>\$ 309,031</u></u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2022

School: Technology High

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budget	\$ 6,960,477		\$ 6,660,061	\$ 300,416
General Fund Reserve for Encumbrances at June 30, 2021	27,258		7,667	19,591
General Fund Contribution	<u>6,987,735</u>	<u>96.27</u> %	<u>6,667,728</u>	<u>320,007</u>
Restricted Federal Resources				
Title I, Part A	251,183	3.46	239,680	11,503
Title II, Part A	<u>19,436</u>	<u>0.27</u>	<u>18,546</u>	<u>890</u>
Restricted Federal Resources Total	<u>270,619</u>	<u>3.73</u>	<u>258,226</u>	<u>12,393</u>
Total	<u>\$ 7,258,354</u>	<u>100.00</u> %	<u>\$ 6,925,954</u>	<u>\$ 332,400</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2022

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	\$ 6,028,666		\$ 5,871,597	\$ 157,069
General Fund Reserve for Encumbrances at June 30, 2021	<u>6,458</u>		<u>6,458</u>	
General Fund Contribution	<u>6,035,124</u>	<u>95.58</u> %	<u>5,878,055</u>	<u>157,069</u>
Restricted Federal Resources				
Title I, Part A	262,429	4.16	255,599	6,830
Title II, Part A	<u>16,549</u>	<u>0.26</u>	<u>16,118</u>	<u>431</u>
Restricted Federal Resources Total	<u>278,978</u>	<u>4.42</u>	<u>271,717</u>	<u>7,261</u>
Total	<u><u>\$ 6,314,102</u></u>	<u><u>100.00</u></u> %	<u><u>\$ 6,149,772</u></u>	<u><u>\$ 164,330</u></u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2022

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	\$ 6,312,943		\$ 6,015,485	\$ 297,458
General Fund Reserve for Encumbrances at June 30, 2021	35,653		24,773	10,880
General Fund Contribution	<u>6,348,596</u>	<u>97.05</u> %	<u>6,040,258</u>	<u>308,338</u>
Restricted Federal Resources				
Title I, Part A	179,986	2.75	171,244	8,742
Title II, Part A	<u>13,073</u>	<u>0.20</u>	<u>12,438</u>	<u>635</u>
Restricted Federal Resources Total	<u>193,059</u>	<u>2.95</u>	<u>183,682</u>	<u>9,377</u>
Total	<u><u>\$ 6,541,655</u></u>	<u><u>100.00</u></u> %	<u><u>\$ 6,223,940</u></u>	<u><u>\$ 317,715</u></u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2022

School: Weequahic High

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budget	\$ 6,024,751		\$ 5,688,072	\$ 336,679
General Fund Reserve for Encumbrances at June 30, 2021	40,181		26,097	14,084
General Fund Contribution	<u>6,064,932</u>	<u>97.93</u> %	<u>5,714,169</u>	<u>350,763</u>
Restricted Federal Resources				
Title I, Part A	117,962	1.90	111,140	6,822
Title II, Part A	<u>10,400</u>	<u>0.17</u>	<u>9,799</u>	<u>601</u>
Restricted Federal Resources Total	<u>128,362</u>	<u>2.07</u>	<u>120,939</u>	<u>7,423</u>
Total	<u>\$ 6,193,294</u>	<u>100.00</u> %	<u>\$ 5,835,108</u>	<u>\$ 358,186</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2022

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	\$ 8,034,190		\$ 7,844,744	\$ 189,446
General Fund Reserve for Encumbrances at June 30, 2021	<u>76,558</u>		<u>76,138</u>	<u>420</u>
General Fund Contribution	<u>8,110,748</u>	<u>97.22</u> %	<u>7,920,882</u>	<u>189,866</u>
Restricted Federal Resources				
Title I, Part A	213,023	2.55	208,036	4,987
Title II, Part A	<u>19,490</u>	<u>0.23</u>	<u>19,034</u>	<u>456</u>
Restricted Federal Resources Total	<u>232,513</u>	<u>2.78</u>	<u>227,070</u>	<u>5,443</u>
Total	<u>\$ 8,343,261</u>	<u>100.00</u> %	<u>\$ 8,147,952</u>	<u>\$ 195,309</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2022

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	\$ 9,056,899		\$ 8,756,361	\$ 300,538
General Fund Reserve for Encumbrances at June 30, 2021	<u>18,904</u>		<u>18,904</u>	
General Fund Contribution	<u>9,075,803</u>	95.01 %	<u>8,775,265</u>	<u>300,538</u>
Restricted Federal Resources				
Title I, Part A	446,583	4.67	431,795	14,788
Title II, Part A	<u>30,344</u>	<u>0.32</u>	<u>29,339</u>	<u>1,005</u>
Restricted Federal Resources Total	<u>476,927</u>	<u>4.99</u>	<u>461,134</u>	<u>15,793</u>
Total	<u>\$ 9,552,730</u>	<u>100.00 %</u>	<u>\$ 9,236,399</u>	<u>\$ 316,331</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

District-Wide Expense	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Kindergarten	\$ 8,272,397	\$ 12,310	\$ 8,284,707	\$ 7,908,991	\$ 375,716
Grades 1- 5	54,861,013	(2,466,245)	52,394,768	51,689,787	704,981
Grades 6-8	37,344,416	(1,677,615)	35,666,801	35,108,559	558,242
Grades 9-12	53,031,546	(909,500)	52,122,046	51,813,323	308,723
Undistributed Instruction:					
Other Salaries of Instruction	3,634,396	(7,600)	3,626,796	3,539,502	87,294
Purchased Professional - Educational Services		78,952	78,952	46,261	32,691
Purchased Technical Services	89,171	19,895	109,066	60,395	48,671
Other Purchased Services	4,000		4,000		4,000
General Supplies	4,262,957	(197,194)	4,065,763	3,249,518	816,245
Textbooks	80,092	(28,009)	52,083	6,343	45,740
Other Objects	799,449	(109,655)	689,794	362,610	327,184
Total Regular Programs	162,379,437	(5,284,661)	157,094,776	153,785,289	3,309,487
Instruction - Special Education:					
Cognitive - Mild:					
Salaries of Teachers	657,411	(175,000)	482,411	439,479	42,932
Other Salaries for Instruction	20,508		20,508	820	19,688
General Supplies	15,403	(2,045)	13,358	2,355	11,003
Total Cognitive - Mild	693,322	(177,045)	516,277	442,654	73,623
Cognitive - Moderate:					
Salaries of Teachers	223,780	(13,000)	210,780	206,991	3,789
Other Salaries for Instruction	7,800		7,800		7,800
General Supplies	11,908	(2,500)	9,408	3,555	5,853
Other Objects	2,500		2,500		2,500
Total Cognitive - Moderate	245,988	(15,500)	230,488	210,546	19,942
Learning and/or Language Disabilities:					
Salaries of Teachers	10,392,653	(1,110,900)	9,281,753	9,074,286	207,467
Other Salaries of Instruction	846,157	7,180	853,337	607,953	245,384
Purchased Professional - Educational Services	8,800	(4,000)	4,800	2,630	2,170
General Supplies	136,466	(24,257)	112,209	90,196	22,013
Other Objects	1,000		1,000		1,000
Total Learning and/or Language Disabilities	11,385,076	(1,131,977)	10,253,099	9,775,065	478,034
Auditory Impairments:					
Salaries of Teachers	839,376	(60,000)	779,376	729,416	49,960
Other Salaries for Instruction	496,813		496,813	397,645	99,168
Purchased Professional & Educational Services	5,000		5,000		5,000
General Supplies	22,000		22,000	7,612	14,388
Total Auditory Impairments	1,363,189	(60,000)	1,303,189	1,134,673	168,516
Emotional Regulation Impairments:					
Salaries of Teachers	1,722,783	(15,000)	1,707,783	1,679,478	28,305
Other Salaries of Instruction	658,851	76,000	734,851	678,840	56,011
Purchased Professional & Educational Services	42,360		42,360	9,495	32,865
General Supplies	44,281	(2,464)	41,817	28,956	12,861
Other Objects	8,000		8,000		8,000
Total Emotional Regulation Impairments	2,476,275	58,536	2,534,811	2,396,769	138,042

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

District-Wide	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Multiple Disabilities:					
Salaries of Teachers	\$ 3,701,554	\$ 52,000	\$ 3,753,554	\$ 3,669,761	\$ 83,793
Other Salaries for Instruction	1,032,108	66,500	1,098,608	1,013,036	85,572
Purchased Professional & Educational Services	9,900		9,900	2,000	7,900
General Supplies	51,515	(1,556)	49,959	41,886	8,073
Other Objects	4,400		4,400		4,400
Total Multiple Disabilities	4,799,477	116,944	4,916,421	4,726,683	189,738
Resource Room/Resource Center:					
Salaries of Teachers	15,409,365	(268,244)	15,141,121	14,748,873	392,248
Other Salaries for Instruction	457,035	302,700	759,735	442,600	317,135
General Supplies	203,887	(24,191)	179,696	118,191	61,505
Textbooks	1,200		1,200		1,200
Other Objects	3,250		3,250	639	2,611
Total Resource Room/Resource Center	16,074,737	10,265	16,085,002	15,310,303	774,699
Autism:					
Salaries of Teachers	7,909,982	(211,000)	7,698,982	7,575,944	123,038
Other Salaries for Instruction	2,277,572	138,300	2,415,872	2,237,405	178,467
Purchased Professional & Educational Services	22,500		22,500		22,500
General Supplies	112,478	(5,124)	107,354	84,082	23,272
Total Autism	10,322,532	(77,824)	10,244,708	9,897,431	347,277
Total Special Education	47,360,596	(1,276,601)	46,083,995	43,894,124	2,189,871
Bilingual Education:					
Salaries of Teachers	26,863,174	(458,865)	26,404,309	25,908,899	495,410
Other Salaries for Instruction	1,557,519	(284,800)	1,272,719	961,426	311,293
Purchased Professional - Educational Services	6,500		6,500		6,500
General Supplies	321,649	(9,935)	311,714	255,852	55,862
Other Objects	8,540		8,540	2,418	6,122
Total Bilingual Education	28,757,382	(753,600)	28,003,782	27,128,595	875,187
School Sponsored Co-curricular Activities:					
Salaries	2,224,999	(422,200)	1,802,799	1,488,126	314,673
Supplies and Materials	128,123	(4,450)	123,673	21,609	102,064
Other Objects	28,735	(3,000)	25,735	11,824	13,911
Total School Sponsored Co-curricular Activities	2,381,857	(429,650)	1,952,207	1,521,559	430,648
School Sponsored Athletics:					
Salaries	2,849,403	95,852	2,945,255	2,706,243	239,012
Supplies and Materials	771,467	(60,120)	711,347	383,868	327,479
Other Objects	243,674	(11,440)	232,234	206,875	25,359
Total School Sponsored Athletics	3,864,544	24,292	3,888,836	3,296,986	591,850
Before/After School Programs:					
Salaries of Teachers	2,052,587	92,974	2,145,561	1,511,627	633,934
Other Salaries for Instruction	238,946	243,100	482,046	317,833	164,213
Total Before/After School Programs	2,291,533	336,074	2,627,607	1,829,460	798,147
Alternative Education Programs - Instruction:					
Purchased Professional and Technical Services	5,400		5,400		5,400
Supplies and Materials	6,118		6,118	4,049	2,069
Total Alternative Education Programs - Instruction	11,518	-	11,518	4,049	7,469

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

District-Wide	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Other Supplemental/At-Risk Programs - Instruction:					
Salaries of Reading Specialists	\$ 222,856	\$ (89,041)	\$ 133,815	\$ 131,959	\$ 1,856
Purchased Professional and Technical Services	224,720	37,230	261,950	206,128	55,822
Total Other Supplemental/At-Risk Programs - Instruction	447,576	(51,811)	395,765	338,087	57,678
Total Instruction	247,494,443	(7,435,957)	240,058,486	231,798,149	8,260,337
Attendance and Social Work Services:					
Salaries	5,674,828	(22,316)	5,652,512	5,366,905	285,607
Salaries of Family Liaisons/Comm Parent Inv. Specialists	2,192,806	(40,200)	2,152,606	1,846,593	306,013
Supplies and Materials	58,335	(1,281)	57,054	30,270	26,784
Other Objects	40,109		40,109	17,480	22,629
Total Attendance and Social Work Services	7,966,078	(63,797)	7,902,281	7,261,248	641,033
Health Services:					
Salaries	7,768,570	(95,600)	7,672,970	7,555,729	117,241
Other Salaries	180,993	15,300	196,293	124,827	71,466
Supplies and Materials	127,165	(2,217)	124,948	77,611	47,337
Total Health Services	8,076,728	(82,517)	7,994,211	7,758,167	236,044
Guidance:					
Salaries of Other Professional Staff	7,856,311	58,466	7,914,777	7,684,730	230,047
Salaries of Secretarial and Clerical Assistants	58,916		58,916	58,186	730
Other Salaries	689,015	(211,300)	477,715	398,632	79,083
Purchased Professional - Educational Services	5,600	1,400	7,000	4,500	2,500
Supplies and Materials	42,597	(36)	42,561	17,656	24,905
Other Objects	13,780	(500)	13,280	668	12,612
Total Guidance	8,666,219	(151,970)	8,514,249	8,164,372	349,877
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	7,154,066	66,000	7,220,066	6,944,172	275,894
Salaries of Other Professional Staff	6,166,419	(284,000)	5,882,419	5,719,910	162,509
Salaries of Secretarial and Clerical Assistants	4,394,424	20,250	4,414,674	4,109,480	305,194
Other Salaries	820,206	1,500	821,706	778,371	43,335
Salaries of Facilitators, Math and Literacy Coaches	7,449,529	(304,500)	7,145,029	6,838,828	306,201
Purchased Professional - Educational Services	556,501	(35,915)	520,586	369,286	151,300
Supplies and Materials	48,188		48,188	40,322	7,866
Other Objects	258,253	(21,390)	236,863	87,401	149,462
Total Improvement of Instruction Services	26,847,586	(558,055)	26,289,531	24,887,770	1,401,761
Educational Media/Library Services:					
Salaries of Other Professional Staff	2,040,116	(27,200)	2,012,916	1,984,522	28,394
Other Salaries	8,685	(5,000)	3,685	1,000	2,685
Purchased Professional and Technical Services	6,000		6,000	4,500	1,500
Other Purchased Services	1,100	(1,100)			
Supplies and Materials	90,111	(15,000)	75,111	14,752	60,359
Other Objects	15,500		15,500		15,500
Total Educational Media/Library Services	2,161,512	(48,300)	2,113,212	2,004,774	108,438
Instructional Staff Training Services:					
Purchased Professional - Educational Services	215,574	(37,000)	178,574	54,118	124,456
Supplies and Materials	24,680		24,680	9,177	15,503
Other Objects	7,195	(2,250)	4,945	239	4,706
Total Instructional Staff Training Services	247,449	(39,250)	208,199	63,534	144,665

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

District-Wide	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	\$ 15,969,171	\$ 714,500	\$ 16,683,671	\$ 16,526,179	\$ 157,492
Salaries of Other Professional Staff	89,863	(85,000)	4,863	4,863	4,863
Salaries of Secretarial and Clerical Assistants	4,394,425	95,900	4,490,325	4,380,186	110,139
Other Salaries	112,632	57,721	170,353	114,984	55,369
Other Purchased Services	1,250,717	16,555	1,267,272	780,417	486,855
Supplies and Materials	296,554	4,945	301,499	158,187	143,312
Other Objects	324,278	(15,944)	308,334	144,400	163,934
Total Support Services – School Administration	22,437,640	788,677	23,226,317	22,104,353	1,121,964
Security:					
Salaries	8,019,206	67,700	8,086,906	7,685,643	401,263
General Supplies	71,236	2,200	73,436	57,602	15,834
Total Security	8,090,442	69,900	8,160,342	7,743,245	417,097
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	516,172	17,714	533,886	172,222	361,664
Total Student Transportation Services	516,172	17,714	533,886	172,222	361,664
Unallocated Benefits:					
Health Benefits	57,437,131		57,437,131	57,437,131	
Total Unallocated Benefits	57,437,131	-	57,437,131	57,437,131	-
Total Undistributed Expenditures	142,446,957	(67,598)	142,379,359	137,596,816	4,782,543
Total Expenditures - Current Expense	389,941,400	(7,503,555)	382,437,845	369,394,965	13,042,880
Capital Outlay:					
Equipment:					
Regular Programs - Instruction:					
Kindergarten	5,000	(5,000)			
Grades 1-5	102,924	38,185	141,109	32,522	108,587
Grades 6-8	14,940		14,940		14,940
Grades 9-12	135,116	134,504	269,620	45,159	224,461
Special Education - Instruction:					
Multiple Disabilities	7,400	(3,700)	3,700		3,700
Undistributed Expenditures:					
School Administration	74,000	16,211	90,211	38,924	51,287
Non-Instructional Equipment	344,510	(11,794)	332,716	126,933	205,783
Total Equipment and Capital outlay	683,890	168,406	852,296	243,538	608,758
Total Expenditures - School Based	390,625,290	(7,335,149)	383,290,141	369,638,503	13,651,638
Other Financing Sources:					
Transfers In	389,537,317	(7,335,149)	382,202,168	370,126,015	(12,076,153)
Total Other Financing Sources	389,537,317	(7,335,149)	382,202,168	370,126,015	(12,076,153)
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(1,087,973)		(1,087,973)	487,512	1,575,485
Fund Balances, July 1	1,087,973		1,087,973	1,087,973	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 1,575,485	\$ 1,575,485

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

School: Abington Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Kindergarten	\$ 292,143	\$ 17,000	\$ 309,143	\$ 308,445	\$ 698
Grades 1- 5	1,513,302	128,000	1,641,302	1,640,511	791
Grades 6-8	1,115,856	(91,000)	1,024,856	1,022,439	2,417
Undistributed Instruction:					
Other Salaries of Instruction	110,409		110,409	97,675	12,734
General Supplies	68,942	1,600	70,542	67,371	3,171
Textbooks	500	(500)			
Other Objects	25,095		25,095	13,195	11,900
Total Regular Programs	3,126,247	55,100	3,181,347	3,149,636	31,711
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	66,819		66,819	66,051	768
Other Salaries of Instruction	40,401		40,401	38,149	2,252
General Supplies	5,546		5,546	5,426	120
Total Learning and/or Language Disabilities	112,766	-	112,766	109,626	3,140
Resource Room/Resource Center:					
Salaries of Teachers	429,295	(10,000)	419,295	412,854	6,441
Other Salaries of Instruction	9,750	(9,000)	750		750
General Supplies	10,397		10,397	8,861	1,536
Total Resource Room/Resource Center	449,442	(19,000)	430,442	421,715	8,727
Total Special Education	562,208	(19,000)	543,208	531,341	11,867
Bilingual Education:					
Salaries of Teachers	1,009,395	3,000	1,012,395	1,009,881	2,514
Other Salaries of Instruction	62,941	250	63,191	60,716	2,475
General Supplies	25,249		25,249	25,198	51
Total Bilingual Education	1,097,585	3,250	1,100,835	1,095,795	5,040
School Sponsored Co-curricular Activities:					
Salaries	35,100	(10,000)	25,100	20,000	5,100
Supplies and Materials	10,250		10,250		10,250
Other Objects	7,835		7,835	1,049	6,786
Total School Sponsored Co-curricular Activities	53,185	(10,000)	43,185	21,049	22,136
School Sponsored Athletics:					
Salaries	21,049	(4,000)	17,049	17,000	49
Supplies and Materials	4,500		4,500		4,500
Other Objects	900		900		900
Total School Sponsored Athletics	26,449	(4,000)	22,449	17,000	5,449
Before/After School Programs:					
Salaries of Teachers	72,240	(4,450)	67,790	63,652	4,138
Other Salaries for Instruction	7,710	10,000	17,710	16,691	1,019
Total Before/After School Programs	79,950	5,550	85,500	80,343	5,157
Total Instruction	4,945,624	30,900	4,976,524	4,895,164	81,360

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

Year ended June 30, 2022

School: Abington Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Attendance and Social Work Services:					
Salaries	\$ 58,271	\$ 1,200	\$ 59,471	\$ 59,405	\$ 66
Salaries of Family Liaisons/Comm Parent Inv. Specialists	40,336		40,336	39,421	915
Supplies and Materials	1,500		1,500	1,402	98
Other Objects	500		500	50	450
Total Attendance and Social Work Services	100,607	1,200	101,807	100,278	1,529
Health Services:					
Salaries	85,585	14,000	99,585	98,994	591
Other Salaries	1,640		1,640	1,389	251
Supplies and Materials	1,232		1,232	1,200	32
Total Health Services	88,457	14,000	102,457	101,583	874
Guidance:					
Salaries of Other Professional Staff	102,917	(5,000)	97,917	90,150	7,767
Other Salaries	780		780		780
Supplies and Materials	500		500	490	10
Total Guidance	104,197	(5,000)	99,197	90,640	8,557
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	161,848	(7,000)	154,848	146,786	8,062
Salaries of Secretarial and Clerical Assistants	81,430	(7,000)	74,430	68,025	6,405
Salaries of Facilitators, Math & Literacy Coaches	143,356	(25,000)	118,356	110,781	7,575
Purchased Professional – Education Services	35,000		35,000	35,000	
Other Objects	4,800		4,800	4,800	
Total Improvement of Instruction Services	426,434	(39,000)	387,434	365,392	22,042
Educational Media/Library Services:					
Salaries of Other Professional Staff	107,303	2,000	109,303	109,241	62
Other Salaries	2,925		2,925	1,000	1,925
Other Purchased Services	1,100	(1,100)			
Supplies and Materials	1,500		1,500	123	1,377
Other Objects	1,500		1,500		1,500
Total Educational Media/Library Services	114,328	900	115,228	110,364	4,864
Instructional Staff Training Services:					
Supplies and Materials	750		750		750
Total Instructional Staff Training Services	750	-	750	-	750
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	324,054	10,000	334,054	333,354	700
Salaries of Secretarial and Clerical Assistants	81,430		81,430	73,305	8,125
Other Purchased Services	28,494		28,494	20,105	8,389
Supplies and Materials	19,833		19,833	6,641	13,192
Other Objects	7,050		7,050	3,075	3,975
Total Support Services – School Administration	460,861	10,000	470,861	436,480	34,381
Security:					
Salaries	99,615	4,000	103,615	103,027	588
General Supplies	3,566		3,566	3,366	200
Total Security	103,181	4,000	107,181	106,393	788

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

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	\$ 10,000		\$ 10,000	\$ 3,825	\$ 6,175
Total Student Transportation Services	10,000	-	10,000	3,825	6,175
Total Undistributed Expenditures	2,536,309	\$ (13,900)	2,522,409	2,442,449	79,960
Total Expenditures - Current Expense	7,481,933	17,000	7,498,933	7,337,613	161,320
Capital Outlay:					
Equipment:					
Undistributed Expenditures:					
Non-Instructional Equipment	85,352		85,352	29,680	55,672
Total Equipment	85,352	-	85,352	29,680	55,672
Total Expenditures - School Based	7,567,285	17,000	7,584,285	7,367,293	216,992
Other Financing Sources:					
Transfers In	7,501,394	17,000	7,518,394	7,382,987	(135,407)
Total Other Financing Sources	7,501,394	17,000	7,518,394	7,382,987	(135,407)
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(65,891)		(65,891)	15,694	81,585
Fund Balances, July 1	65,891		65,891	65,891	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 81,585	\$ 81,585

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

School: Ann Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Kindergarten	\$ 547,227	\$ (50,500)	\$ 496,727	\$ 491,651	\$ 5,076
Grades 1- 5	1,563,956	(144,788)	1,419,168	1,392,681	26,487
Grades 6-8	2,058,043	(191,959)	1,866,084	1,839,859	26,225
Undistributed Instruction:					
Other Salaries of Instruction	217,643		217,643	215,584	2,059
General Supplies	125,778	11,967	137,745	119,221	18,524
Other Objects	20,865	(9,200)	11,665	6,015	5,650
Total Regular Programs	4,533,512	(384,480)	4,149,032	4,065,011	84,021
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	808,368		808,368	775,811	32,557
Other Salaries of Instruction	21,450		21,450		21,450
General Supplies	10,010		10,010	4,280	5,730
Total Resource Room/Resource Center	839,828	-	839,828	780,091	59,737
Total Special Education	841,778	-	841,778	780,091	61,687
Bilingual Education:					
Salaries of Teachers	1,618,678	(20,712)	1,597,966	1,585,648	12,318
Other Salaries of Instruction	74,950	(200)	74,750	34,995	39,755
General Supplies	16,000		16,000	11,379	4,621
Total Bilingual Education	1,709,628	(20,912)	1,688,716	1,632,022	56,694
School Sponsored Co-curricular Activities:					
Salaries	33,172	5,000	38,172	37,972	200
Total School Sponsored Co-curricular Activities	33,172	5,000	38,172	37,972	200
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	30,200		30,200	6,765	23,435
Total Before/After School Programs	30,200	-	30,200	6,765	23,435
Other Supplemental/At-Risk Programs - Instruction:					
Salaries of Reading Specialists	222,856	(89,041)	133,815	131,959	1,856
Total Other Supplemental/At-Risk Programs - Instruction	222,856	(89,041)	133,815	131,959	1,856
Total Instruction	7,383,246	(489,433)	6,893,813	6,653,820	239,993

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

School: Ann Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Attendance and Social Work Services:					
Salaries	\$ 128,661	\$ (5,000)	\$ 123,661	\$ 113,863	\$ 9,798
Salaries of Family Liaisons/Comm Parent Inv. Specialists	45,173		45,173	44,283	890
Total Attendance and Social Work Services	173,834	(5,000)	168,834	158,146	10,688
Health Services:					
Salaries	244,408		244,408	242,655	1,753
Other Salaries	1,530	2,000	3,530	3,427	103
Supplies and Materials	1,299	322	1,621	1,472	149
Total Health Services	247,237	2,322	249,559	247,554	2,005
Guidance:					
Salaries of Other Professional Staff	58,993	500	59,493	59,450	43
Total Guidance	58,993	500	59,493	59,450	43
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	206,624		206,624	200,290	6,334
Salaries of Secretarial and Clerical Assistants	102,695		102,695	101,014	1,681
Salaries of Facilitators, Math & Literacy Coaches	181,096	2,000	183,096	182,270	826
Other Objects	11,149		11,149	10,603	546
Total Improvement of Instruction Services	501,564	2,000	503,564	494,177	9,387
Educational Media/Library Services:					
Salaries of Other Professional Staff	103,495		103,495	101,400	2,095
Supplies and Materials	1,000		1,000		1,000
Total Educational Media/Library Services	104,495	-	104,495	101,400	3,095
Instructional Staff Training Services:					
Other Objects	1,195		1,195	239	956
Total Instructional Staff Training Services	1,195	-	1,195	239	956
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	376,079	28,000	404,079	403,273	806
Salaries of Secretarial and Clerical Assistants	102,693	3,000	105,693	105,007	686
Other Purchased Services	27,948		27,948	16,719	11,229
Other Objects	3,200		3,200	700	2,500
Total Support Services – School Administration	509,920	31,000	540,920	525,699	15,221
Security:					
Salaries	218,766	(10,000)	208,766	205,042	3,724
Total Security	218,766	(10,000)	208,766	205,042	3,724
Student Transportation Services:					
Contracted Services – Transportation (Other than Between Home and School) – Vendors	14,000	9,200	23,200	17,170	6,030
Total Student Transportation Services	14,000	9,200	23,200	17,170	6,030
Total Undistributed Expenditures	3,521,245	30,022	3,551,267	3,500,118	51,149
Total Expenditures - Current Expense	10,904,491	(459,411)	10,445,080	10,153,938	291,142

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

School: Ann Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Capital Outlay:					
Equipment:					
Undistributed Expenditures:					
Non-Instructional Equipment	\$ 34,100	\$ (12,289)	\$ 21,811		\$ 21,811
Total Equipment	34,100	(12,289)	21,811	-	21,811
Total Expenditures - School Based	10,938,591	(471,700)	10,466,891	\$ 10,153,938	312,953
Other Financing Sources:					
Transfers In	10,927,826	(471,700)	10,456,126	10,168,101	(288,025)
Total Other Financing Sources	10,927,826	(471,700)	10,456,126	10,168,101	(288,025)
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(10,765)		(10,765)	14,163	24,928
Fund Balances, July 1	10,765		10,765	10,765	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 24,928	\$ 24,928

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

School: Arts High

	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Grades 6-8	\$ 118,587	\$ 1,000	\$ 119,587	\$ 115,652	\$ 3,935
Grades 9-12	4,218,182	(115,000)	4,103,182	4,077,433	25,749
Undistributed Instruction:					
General Supplies	158,217	(70,086)	88,131	76,275	11,856
Textbooks	10,000	(5,662)	4,338	4,338	
Total Regular Programs	4,504,986	(189,748)	4,315,238	4,273,698	41,540
Instruction - Special Education:					
Resource Room/Resource Center:					
Salaries of Teachers	240,739		240,739	230,439	10,300
Other Salaries of Instruction	3,900		3,900		3,900
General Supplies	3,000		3,000		3,000
Total Resource Room/Resource Center	247,639	-	247,639	230,439	17,200
Total Special Education	247,639	-	247,639	230,439	17,200
School Sponsored Co-curricular Activities:					
Salaries	106,300		106,300	101,516	4,784
Total School Sponsored Co-curricular Activities	106,300	-	106,300	101,516	4,784
School Sponsored Athletics:					
Salaries	102,000		102,000	89,500	12,500
Supplies and Materials	8,200	(3,788)	4,412	1,194	3,218
Other Objects	8,500	(2,200)	6,300	6,300	
Total School Sponsored Athletics	118,700	(5,988)	112,712	96,994	15,718
Before/After School Programs:					
Salaries of Teachers	54,960	(8,893)	46,067	19,785	26,282
Total Before/After School Programs	54,960	(8,893)	46,067	19,785	26,282
Other Supplemental/At-Risk Programs - Instruction:					
Purchased Professional & Technical Services	65,945	(8,620)	57,325	48,760	8,565
Total Other Supplemental/At-Risk Programs - Instruction	65,945	(8,620)	57,325	48,760	8,565
Total Instruction	5,098,530	(213,249)	4,885,281	4,771,192	114,089
Attendance and Social Work Services:					
Salaries	107,620	(5,000)	102,620	99,944	2,676
Salaries of Family Liaisons/Comm Parent Inv. Specialists	46,101		46,101	44,654	1,447
Total Attendance and Social Work Services	153,721	(5,000)	148,721	144,598	4,123
Health Services:					
Salaries	110,958	19,000	129,958	129,715	243
Other Salaries	1,640		1,640	1,529	111
Supplies and Materials	1,500		1,500	710	790
Total Health Services	114,098	19,000	133,098	131,954	1,144
Guidance:					
Salaries of Other Professional Staff	318,200	(15,000)	303,200	295,360	7,840
Other Salaries	3,120		3,120		3,120
Total Guidance	321,320	(15,000)	306,320	295,360	10,960

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

School: Arts High	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	\$ 198,376	\$ (50,000)	\$ 148,376	\$ 132,837	\$ 15,539
Salaries of Other Professional Staff	416,938		416,938	403,187	13,751
Salaries of Secretarial and Clerical Assistants	85,673		85,673	80,696	4,977
Other Salaries	51,588	(5,000)	46,588	39,924	6,664
Other Objects	3,600		3,600		3,600
Total Improvement of Instruction Services	756,175	(55,000)	701,175	656,644	44,531
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	372,016	(60,000)	312,016	293,654	18,362
Salaries of Secretarial and Clerical Assistants	85,674	1,500	87,174	86,926	248
Other Salaries	6,880	13,893	20,773	18,078	2,695
Other Purchased Services	49,472	(7,600)	41,872	24,645	17,227
Supplies and Materials	8,245	(260)	7,985	7,181	804
Other Objects	12,537	(3,049)	9,488	6,012	3,476
Total Support Services – School Administration	534,824	(55,516)	479,308	436,496	42,812
Security:					
Salaries	185,519	(15,000)	170,519	160,124	10,395
Total Security	185,519	(15,000)	170,519	160,124	10,395
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	19,000	(9,401)	9,599	4,115	5,484
Total Student Transportation Services	19,000	(9,401)	9,599	4,115	5,484
Total Undistributed Expenditures	3,190,468	(135,917)	3,054,551	2,935,102	119,449
Total Expenditures - Current Expense	8,288,998	(349,166)	7,939,832	7,706,294	233,538
Capital Outlay:					
Equipment:					
Regular Programs - Instruction: Grades 9-12	84,800	110,667	195,467	10,718	184,749
Undistributed Expenditures: Non-Instructional Equipment	4,959		4,959	4,669	290
Total Equipment	89,759	110,667	200,426	15,387	185,039
Total Expenditures - School Based	8,378,757	(238,499)	8,140,258	7,721,681	418,577
Other Financing Sources:					
Transfers In	8,347,607	(238,499)	8,109,108	7,900,048	(209,060)
Total Other Financing Sources	8,347,607	(238,499)	8,109,108	7,900,048	(209,060)
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(31,150)		(31,150)	178,367	209,517
Fund Balances, July 1	31,150		31,150	31,150	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 209,517	\$ 209,517

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

School: Avon Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Kindergarten	\$ 200,944	\$ 19,000	\$ 219,944	\$ 218,506	\$ 1,438
Grades 1- 5	1,641,713	(139,000)	1,502,713	1,477,825	24,888
Grades 6-8	651,374	(75,000)	576,374	541,678	34,696
Undistributed Instruction:					
Other Salaries of Instruction	102,728		102,728	97,755	4,973
General Supplies	83,344		83,344	73,405	9,939
Other Objects	4,000		4,000	530	3,470
Total Regular Programs	2,684,103	(195,000)	2,489,103	2,409,699	79,404
Instruction - Special Education:					
Cognitive - Mild:					
Salaries of Teachers	357,411		357,411	355,402	2,009
Other Salaries of Instruction	10,758		10,758	820	9,938
General Supplies	5,003		5,003	5,003	5,003
Total Cognitive - Mild	373,172	-	373,172	356,222	16,950
Resource Room/Resource Center:					
Salaries of Teachers	278,698	12,000	290,698	289,751	947
Other Salaries of Instruction	7,800		7,800	7,800	7,800
Total Resource Room/Resource Center	286,498	12,000	298,498	289,751	8,747
Total Special Education	659,670	12,000	671,670	645,973	25,697
Bilingual Education:					
Salaries of Teachers	34,834	35,000	69,834	69,488	346
Other Salaries of Instruction	1,950		1,950	1,950	1,950
Total Bilingual Education	36,784	35,000	71,784	69,488	2,296
School Sponsored Co-curricular Activities:					
Salaries	30,400		30,400	25,400	5,000
Total School Sponsored Co-curricular Activities	30,400	-	30,400	25,400	5,000
School Sponsored Athletics:					
Salaries	17,000		17,000	13,500	3,500
Supplies and Materials	4,500		4,500	4,500	4,500
Total School Sponsored Athletics	21,500	-	21,500	13,500	8,000
Before/After School Programs:					
Salaries of Teachers	25,050	(10,240)	14,810		14,810
Other Salaries for Instruction		5,240	5,240		5,240
Total Before/After School Programs	25,050	(5,000)	20,050	-	20,050
Total Instruction	3,457,507	(153,000)	3,304,507	3,164,060	140,447
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Specialists	36,500		36,500	29,948	6,552
Other Objects	2,000		2,000	2,000	2,000
Total Attendance and Social Work Services	38,500	-	38,500	29,948	8,552

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

School: Avon Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Health Services:					
Salaries	\$ 102,768	\$ (10,000)	\$ 92,768	\$ 90,870	\$ 1,898
Other Salaries	1,640	1,500	3,140	2,835	305
Supplies and Materials	2,800		2,800	2,800	2,800
Total Health Services	107,208	(8,500)	98,708	93,705	5,003
Guidance:					
Salaries of Other Professional Staff	107,688		107,688	104,150	3,538
Total Guidance	107,688	-	107,688	104,150	3,538
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	57,618	53,000	110,618	110,056	562
Salaries of Secretarial and Clerical Assistants	49,017		49,017	44,075	4,942
Salaries of Facilitators, Math & Literacy Coaches	200,896		200,896	191,091	9,805
Other Objects	3,600		3,600	3,600	3,600
Total Improvement of Instruction Services	311,131	53,000	364,131	345,222	18,909
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	321,399		321,399	282,614	38,785
Salaries of Secretarial and Clerical Assistants	49,017	1,000	50,017	49,794	223
Other Purchased Services	17,800		17,800	4,369	13,431
Other Objects	3,400		3,400	3,400	3,400
Total Support Services – School Administration	391,616	1,000	392,616	336,777	55,839
Security:					
Salaries	117,201	(15,000)	102,201	86,343	15,858
Total Security	117,201	(15,000)	102,201	86,343	15,858
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	4,500		4,500	4,500	4,500
Total Student Transportation Services	4,500	-	4,500	-	4,500
Unallocated Benefits:					
Health Benefits	742,122		742,122	742,122	-
Total Unallocated Benefits	742,122	-	742,122	742,122	-
Total Undistributed Expenditures	1,819,966	30,500	1,850,466	1,738,267	112,199
Total Expenditures - Current Expense	5,277,473	(122,500)	5,154,973	4,902,327	252,646
Total Expenditures - School Based	5,277,473	(122,500)	5,154,973	4,902,327	252,646
Other Financing Sources:					
Transfers In	5,252,626	(122,500)	5,130,126	4,888,306	(241,820)
Total Other Financing Sources	5,252,626	(122,500)	5,130,126	4,888,306	(241,820)
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(24,847)		(24,847)	(14,021)	10,826
Fund Balances, July 1	24,847		24,847	24,847	-
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 10,826	\$ 10,826

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

School: Bard Early College	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Grades 9-12	\$ 2,264,087	\$ 96,000	\$ 2,360,087	\$ 2,358,716	\$ 1,371
Undistributed Instruction:					
General Supplies	77,837	(10,011)	67,826	59,200	8,626
Other Objects	9,411	5,964	15,375	11,024	4,351
Total Regular Programs	2,351,335	91,953	2,443,288	2,428,940	14,348
Instruction - Special Education:					
Resource Room/Resource Center:					
Salaries of Teachers	105,583		105,583	105,549	34
Other Salaries of Instruction	1,950		1,950		1,950
General Supplies	1,000		1,000	908	92
Total Resource Room/Resource Center	108,533	-	108,533	106,457	2,076
Total Special Education	108,533	-	108,533	106,457	2,076
School Sponsored Co-curricular Activities:					
Salaries	81,453	(81,000)	453		453
Total School Sponsored Co-curricular Activities	81,453	(81,000)	453	-	453
School Sponsored Athletics:					
Salaries	79,700	29,000	108,700	108,653	47
Supplies and Materials	15,915	(2,271)	13,644	10,749	2,895
Other Objects	7,500		7,500	5,000	2,500
Total School Sponsored Athletics	103,115	26,729	129,844	124,402	5,442
Before/After School Programs:					
Salaries of Teachers	34,640		34,640	28,734	5,906
Total Before/After School Programs	34,640	-	34,640	28,734	5,906
Total Instruction	2,679,076	37,682	2,716,758	2,688,533	28,225
Attendance and Social Work Services:					
Salaries	216,741	18,000	234,741	233,820	921
Salaries of Family Liaisons/Comm Parent Inv. Specialists	36,500	(25,000)	11,500		11,500
Total Attendance and Social Work Services	253,241	(7,000)	246,241	233,820	12,421
Health Services:					
Salaries	100,688	500	101,188	101,115	73
Other Salaries	1,640		1,640	1,418	222
Supplies and Materials	2,655		2,655	2,274	381
Total Health Services	104,983	500	105,483	104,807	676
Guidance:					
Salaries of Other Professional Staff	103,177		103,177	103,048	129
Total Guidance	103,177	-	103,177	103,048	129

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

School: Bard Early College	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	\$ 55,450		\$ 55,450	\$ 53,758	\$ 1,692
Salaries of Other Professional Staff	106,295	\$ 2,000	108,295	108,228	67
Salaries of Secretarial and Clerical Assistants	54,676		54,676	53,877	799
Other Objects	3,000		3,000	754	2,246
Total Improvement of Instruction Services	219,421	2,000	221,421	216,617	4,804
Educational Media/Library Services:					
Supplies and Materials	1,500		1,500	1,490	10
Total Educational Media/Library Services	1,500	-	1,500	1,490	10
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	184,967	12,000	196,967	196,135	832
Salaries of Secretarial and Clerical Assistants	54,676	1,500	56,176	55,897	279
Other Salaries	6,300		6,300	5,449	851
Other Purchased Services	11,465	4,518	15,983	12,476	3,507
Supplies and Materials	2,000		2,000	1,935	65
Other Objects	3,289		3,289	1,785	1,504
Total Support Services – School Administration	262,697	18,018	280,715	273,677	7,038
Security:					
Salaries	169,011	3,000	172,011	171,605	406
Total Security	169,011	3,000	172,011	171,605	406
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	5,500	1,800	7,300	2,200	5,100
Total Student Transportation Services	5,500	1,800	7,300	2,200	5,100
Unallocated Benefits:					
Health Benefits	607,112		607,112	607,112	
Total Unallocated Benefits	607,112	-	607,112	607,112	-
Total Undistributed Expenditures	1,726,642	18,318	1,744,960	1,714,376	30,584
Total Expenditures - Current Expense	4,405,718	56,000	4,461,718	4,402,909	58,809
Capital Outlay:					
Equipment:					
Undistributed Expenditures: Non-Instructional Equipment	6,154		6,154	6,154	
Total Equipment	6,154	-	6,154	6,154	-
Total Expenditures - School Based	4,411,872	56,000	4,467,872	4,409,063	58,809
Other Financing Sources:					
Transfers In	4,400,116	56,000	4,456,116	4,411,866	(44,250)
Total Other Financing Sources	4,400,116	56,000	4,456,116	4,411,866	(44,250)
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(11,756)		(11,756)	2,803	14,559
Fund Balances, July 1	11,756		11,756	11,756	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 14,559	\$ 14,559

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

School: Barringer High

Expense

Current:

Instruction - Regular Programs:

Salaries of Teachers:

Grades 9-12

	Original Budget	Transfers	Final Budget	Actual	Final to Actual
\$ 7,169,767		\$ (207,000)	\$ 6,962,767	\$ 6,923,085	\$ 39,682

Undistributed Instruction:

Purchased Technical Services

		1,450	1,450	1,380	70
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General Supplies

129,342		(1,227)	128,115	82,285	45,830
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Other Objects

63,875		(3,363)	60,512	28,896	31,616
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Total Regular Programs

7,362,984		(210,140)	7,152,844	7,035,646	117,198
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Instruction - Special Education:

Learning and/or Language Disabilities:

Other Salaries of Instruction

200,406			200,406	160,014	40,392
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General Supplies

7,000		(7,000)			
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Total Learning and/or Language Disabilities

1,231,996		(407,000)	824,996	771,934	53,062
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Behavioral Disabilities:

Salaries of Teachers

		10,000	10,000	9,330	670
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Other Salaries of Instruction

75,877			75,877	72,960	2,917
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General Supplies

6,000			6,000	5,975	25
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Total Behavioral Disabilities

81,877		10,000	91,877	88,265	3,612
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Resource Room/Resource Center:

Salaries of Teachers

395,718		(75,000)	320,718	283,788	36,930
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Other Salaries of Instruction

11,700			11,700	1,950	9,750
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General Supplies

6,000			6,000	5,404	596
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Total Resource Room/Resource Center

413,418		(75,000)	338,418	291,142	47,276
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Total Special Education

1,727,291		(472,000)	1,255,291	1,151,341	103,950
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Bilingual Education:

Other Salaries of Instruction

40,950		(8,000)	32,950		32,950
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Purchased Professional & Educational Services

6,500			6,500		6,500
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General Supplies

24,000			24,000	20,865	3,135
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Total Bilingual Education

1,701,056		(107,000)	1,594,056	1,514,073	79,983
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School Sponsored Co-curricular Activities:

Salaries

126,653		(50,000)	76,653	74,353	2,300
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Total School Sponsored Co-curricular Activities

126,653		(50,000)	76,653	74,353	2,300
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School Sponsored Athletics:

Salaries

257,600		12,000	269,600	268,850	750
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Supplies and Materials

29,265			29,265	22,083	7,182
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Other Objects

20,000			20,000	20,000	
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Total School Sponsored Athletics

306,865		12,000	318,865	310,933	7,932
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Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

School: Barringer High	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Before/After School Programs:					
Salaries of Teachers	\$ 51,600		\$ 51,600	\$ 23,681	\$ 27,919
Total Before/After School Programs	51,600	-	51,600	23,681	27,919
Total Instruction	11,276,449	\$ (827,140)	10,449,309	10,110,027	339,282
Attendance and Social Work Services:					
Salaries	372,908	(13,000)	359,908	354,805	5,103
Salaries of Family Liaisons/Comm Parent Inv. Specialists	63,428	8,000	71,428	66,603	4,825
Supplies and Materials	4,000		4,000	2,809	1,191
Total Attendance and Social Work Services	440,336	(5,000)	435,336	424,217	11,119
Health Services:					
Salaries	190,407	3,000	193,407	193,171	236
Other Salaries	8,200		8,200	2,702	5,498
Supplies and Materials	2,000		2,000	1,973	27
Total Health Services	200,607	3,000	203,607	197,846	5,761
Guidance:					
Salaries of Other Professional Staff	524,485	(15,000)	509,485	500,305	9,180
Other Salaries	106,800	2,500	109,300	99,985	9,315
Supplies and Materials	5,500		5,500	984	4,516
Total Guidance	636,785	(12,500)	624,285	601,274	23,011
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	167,923	15,000	182,923	182,027	896
Salaries of Other Professional Staff	845,328	(75,000)	770,328	753,018	17,310
Salaries of Secretarial and Clerical Assistants	217,784		217,784	217,394	390
Other Salaries	103,203		103,203	103,087	116
Purchased Professional – Education Services	49,000	(10,000)	39,000	20,000	19,000
Supplies and Materials	7,000		7,000	2,036	4,964
Other Objects	6,000	(5,000)	1,000		1,000
Total Improvement of Instruction Services	1,396,238	(75,000)	1,321,238	1,277,562	43,676
Educational Media/Library Services:					
Salaries of Other Professional Staff	172,649	1,000	173,649	173,429	220
Total Educational Media/Library Services	172,649	1,000	173,649	173,429	220
Instructional Staff Training Services:					
Other Objects	6,000	(2,250)	3,750		3,750
Total Instructional Staff Training Services	6,000	(2,250)	3,750	-	3,750
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	424,054	42,000	466,054	463,631	2,423
Salaries of Secretarial and Clerical Assistants	217,784	10,000	227,784	227,076	708
Other Salaries	9,490	11,000	20,490	17,721	2,769
Other Purchased Services	30,397	11,327	41,724	29,259	12,465
Supplies and Materials	14,282		14,282	10,562	3,720
Other Objects	8,585	(3,000)	5,585	5,585	
Total Support Services – School Administration	704,592	71,327	775,919	753,834	22,085

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

School: Barringer High	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Security:					
Salaries	\$ 554,610		\$ 554,610	\$ 516,262	\$ 38,348
General Supplies	2,970		2,970	2,130	840
Total Security	557,580	-	557,580	518,392	39,188
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	21,000	\$ 5,613	26,613	550	26,063
Total Student Transportation Services	21,000	5,613	26,613	550	26,063
Total Undistributed Expenditures	6,853,336	(13,810)	6,839,526	6,664,653	174,873
Total Expenditures - Current Expense	18,129,785	(840,950)	17,288,835	16,774,680	514,155
Capital Outlay:					
Equipment:					
Undistributed Expenditures:					
Non-Instructional Equipment	4,540	3,450	7,990	7,990	
Total Equipment	4,540	3,450	7,990	7,990	-
Total Expenditures - School Based	18,134,325	(837,500)	17,296,825	16,782,670	514,155
Other Financing Sources:					
Transfers In	18,092,546	(837,500)	17,255,046	16,853,030	(402,016)
Total Other Financing Sources	18,092,546	(837,500)	17,255,046	16,853,030	(402,016)
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(41,779)		(41,779)	70,360	112,139
Fund Balances, July 1	41,779		41,779	41,779	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 112,139	\$ 112,139

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

School: Barringer STEAM Academy	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Undistributed Instruction:					
Other Objects	\$ 2,918		\$ 2,918		\$ 2,918
Total Regular Programs	2,918	-	2,918	-	2,918
Total Instruction	2,918	-	2,918	-	2,918
Total Expenditures - Current Expense	2,918	-	2,918	-	2,918
Total Expenditures - School Based	2,918	-	2,918	-	2,918
Other Financing Sources:					
Transfers In				\$ (2,918)	(2,918)
Total Other Financing Sources	-	-	-	(2,918)	(2,918)
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(2,918)		(2,918)	(2,918)	
Fund Balances, July 1	2,918		2,918	2,918	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

School: Belmont Runyon	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Kindergarten	\$ 161,207	\$ 81,000	\$ 242,207	\$ 238,048	\$ 4,159
Grades 1- 5	1,350,637	(68,000)	1,282,637	1,278,002	4,635
Grades 6-8	642,815	(7,000)	635,815	633,673	2,142
Undistributed Instruction:					
Other Salaries of Instruction	65,870	3,000	68,870	68,830	40
General Supplies	60,248	16,488	76,736	56,601	20,135
Textbooks	2,000		2,000		2,000
Other Objects	13,900		13,900	5,775	8,125
Total Regular Programs	2,296,677	25,488	2,322,165	2,280,929	41,236
Instruction - Special Education:					
Multiple Disabilities:					
Salaries of Teachers	377,905	(58,000)	319,905	317,218	2,687
Other Salaries of Instruction	72,184	1,500	73,684	65,591	8,093
General Supplies	6,093		6,093	5,210	883
Total Multiple Disabilities	456,182	(56,500)	399,682	388,019	11,663
Resource Room/Resource Center:					
Salaries of Teachers	266,982	62,000	328,982	328,881	101
Other Salaries of Instruction	9,750	68,000	77,750	77,500	250
General Supplies	4,750	(4,615)	135	135	
Textbooks	1,200		1,200		1,200
Other Objects	1,250		1,250		1,250
Total Resource Room/Resource Center	283,932	125,385	409,317	406,516	2,801
Total Special Education	740,114	68,885	808,999	794,535	14,464
School Sponsored Co-curricular Activities:					
Salaries	35,600	(34,000)	1,600		1,600
Supplies and Materials	2,125		2,125		2,125
Other Objects	3,000	(3,000)			
Total School Sponsored Co-curricular Activities	40,725	(37,000)	3,725	-	3,725
School Sponsored Athletics:					
Salaries	17,000	21,000	38,000	37,211	789
Supplies and Materials	6,500	(3,500)	3,000	2,703	297
Total School Sponsored Athletics	23,500	17,500	41,000	39,914	1,086
Before/After School Programs:					
Salaries of Teachers	31,760	(960)	30,800	30,357	443
Other Salaries for Instruction	15,120	5,960	21,080	8,444	12,636
Total Before/After School Programs	46,880	5,000	51,880	38,801	13,079
Total Instruction	3,147,896	79,873	3,227,769	3,154,179	73,590
Attendance and Social Work Services:					
Salaries	187,620	(15,000)	172,620	152,727	19,893
Salaries of Family Liaisons/Comm Parent Inv. Specialists	32,178		32,178	23,252	8,926
Supplies and Materials	1,000	(213)	787	644	143
Other Objects	1,020		1,020		1,020
Total Attendance and Social Work Services	221,818	(15,213)	206,605	176,623	29,982

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

School: Belmont Runyon	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Health Services:					
Salaries	\$ 205,826		\$ 205,826	\$ 204,522	\$ 1,304
Other Salaries	1,640		1,640	1,560	80
Supplies and Materials	7,693	\$ (463)	7,230	4,637	2,593
Total Health Services	215,159	(463)	214,696	210,719	3,977
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	115,070	61,000	176,070	175,567	503
Salaries of Secretarial and Clerical Assistants	50,429		50,429	50,239	190
Salaries of Facilitators, Math & Literacy Coaches	215,868	4,000	219,868	219,184	684
Supplies and Materials	750		750	663	87
Other Objects	3,875		3,875	3,238	637
Total Improvement of Instruction Services	385,992	65,000	450,992	448,891	2,101
Educational Media/Library Services:					
Salaries of Other Professional Staff	104,954	21,000	125,954	125,201	753
Supplies and Materials	3,000	(3,000)			
Total Educational Media/Library Services	107,954	18,000	125,954	125,201	753
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	271,570	89,000	360,570	360,354	216
Salaries of Secretarial and Clerical Assistants	50,429	1,000	51,429	51,141	288
Other Purchased Services	19,779		19,779	11,329	8,450
Supplies and Materials	3,831	(196)	3,635	3,489	146
Other Objects	6,785		6,785	5,266	1,519
Total Support Services – School Administration	352,394	89,804	442,198	431,579	10,619
Security:					
Salaries	79,156	(32,000)	47,156	44,732	2,424
General Supplies	1,500	(1,500)			
Total Security	80,656	(33,500)	47,156	44,732	2,424
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	4,500		4,500		4,500
Total Student Transportation Services	4,500	-	4,500	-	4,500
Unallocated Benefits:					
Health Benefits	795,028		795,028	795,028	
Total Unallocated Benefits	795,028	-	795,028	795,028	-
Total Undistributed Expenditures	2,163,501	123,628	2,287,129	2,232,773	54,356
Total Expenditures - Current Expense	5,311,397	203,501	5,514,898	5,386,952	127,946
Total Expenditures - School Based	5,311,397	203,501	5,514,898	5,386,952	127,946
Other Financing Sources:					
Transfers In	5,292,087	203,501	5,495,588	5,384,299	(111,289)
Total Other Financing Sources	5,292,087	203,501	5,495,588	5,384,299	(111,289)
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(19,310)		(19,310)	(2,653)	16,657
Fund Balances, July 1	19,310		19,310	19,310	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 16,657	\$ 16,657

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

School: Branch Brook	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Undistributed Instruction:					
General Supplies	\$ 27		\$ 27		\$ 27
Total Regular Programs	27	-	27	-	27
Instruction - Special Education:					
Multiple Disabilities:					
General Supplies	18		18		18
Total Multiple Disabilities	18	-	18	-	18
Total Special Education	18	-	18	-	18
Total Instruction	45	-	45	-	45
Total Expenditures - Current Expense	45	-	45	-	45
Total Expenditures - School Based	45	-	45	-	45
Other Financing Sources:					
Transfers In				\$ (45)	(45)
Total Other Financing Sources	-	-	-	(45)	(45)
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(45)		(45)	(45)	
Fund Balances, July 1	45		45	45	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

School: Bruce Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Grades 1- 5	\$ 168,985	\$ (58,000)	\$ 110,985	\$ 80,566	\$ 30,419
Undistributed Instruction:					
Other Purchased Services	2,500		2,500		2,500
Other Objects	1,065		1,065	845	220
Total Regular Programs	<u>172,550</u>	<u>(58,000)</u>	<u>114,550</u>	<u>81,411</u>	<u>33,139</u>
Instruction - Special Education:					
Auditory Impairments:					
Salaries of Teachers	542,740	(60,000)	482,740	463,290	19,450
Other Salaries of Instruction	375,337		375,337	316,748	58,589
Purchased Professional & Educational Services	5,000		5,000		5,000
General Supplies	18,000		18,000	4,748	13,252
Total Auditory Impairments	<u>941,077</u>	<u>(60,000)</u>	<u>881,077</u>	<u>784,786</u>	<u>96,291</u>
Multiple Disabilities:					
Salaries of Teachers	170,042		170,042	167,931	2,111
Other Salaries of Instruction	3,900		3,900		3,900
Total Multiple Disabilities	<u>173,942</u>	<u>-</u>	<u>173,942</u>	<u>167,931</u>	<u>6,011</u>
Total Special Education	<u>1,115,019</u>	<u>(60,000)</u>	<u>1,055,019</u>	<u>952,717</u>	<u>102,302</u>
Total Instruction	<u>1,287,569</u>	<u>(118,000)</u>	<u>1,169,569</u>	<u>1,034,128</u>	<u>135,441</u>
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Specialists	32,280		32,280		32,280
Total Attendance and Social Work Services	<u>32,280</u>	<u>-</u>	<u>32,280</u>	<u>-</u>	<u>32,280</u>
Health Services:					
Salaries	102,742		102,742	100,488	2,254
Other Salaries	1,640		1,640	1,417	223
Supplies and Materials	1,000		1,000		1,000
Total Health Services	<u>105,382</u>	<u>-</u>	<u>105,382</u>	<u>101,905</u>	<u>3,477</u>
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	53,282		53,282	46,831	6,451
Salaries of Secretarial and Clerical Assistants	29,457		29,457	29,100	357
Total Improvement of Instruction Services	<u>82,739</u>	<u>-</u>	<u>82,739</u>	<u>75,931</u>	<u>6,808</u>
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	53,282	1,000	54,282	54,207	75
Salaries of Secretarial and Clerical Assistants	29,457	400	29,857	29,775	82
Other Objects	1,000		1,000	700	300
Total Support Services – School Administration	<u>83,739</u>	<u>1,400</u>	<u>85,139</u>	<u>84,682</u>	<u>457</u>
Security:					
Salaries	28,537	5,000	33,537	32,590	947
Total Security	<u>28,537</u>	<u>5,000</u>	<u>33,537</u>	<u>32,590</u>	<u>947</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

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	\$ 5,000		\$ 5,000		\$ 5,000
Total Student Transportation Services	5,000	-	5,000	-	5,000
Unallocated Benefits:					
Health Benefits	339,694		339,694	\$ 339,694	
Total Unallocated Benefits	339,694	-	339,694	339,694	-
Total Undistributed Expenditures	677,371	\$ 6,400	683,771	634,802	48,969
Total Expenditures - Current Expense	1,964,940	(111,600)	1,853,340	1,668,930	184,410
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	1,969,940	(111,600)	1,858,340	1,668,930	189,410
Other Financing Sources:					
Transfers In	1,969,940	(111,600)	1,858,340	1,670,348	(187,992)
Total Other Financing Sources	1,969,940	(111,600)	1,858,340	1,670,348	(187,992)
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)				1,418	1,418
Fund Balances, July 1					
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 1,418	\$ 1,418

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

School: Camden Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Kindergarten	\$ 193,830	\$ 9,000	\$ 202,830	\$ 201,132	\$ 1,698
Grades 1- 5	1,301,556	21,000	1,322,556	1,321,915	641
Grades 6-8	813,375	(30,000)	783,375	783,046	329
Undistributed Instruction:					
Other Salaries of Instruction	74,593		74,593	74,121	472
General Supplies	43,790		43,790	42,029	1,761
Other Objects	8,445		8,445	1,040	7,405
Total Regular Programs	2,435,589	-	2,435,589	2,423,283	12,306
Instruction - Special Education:					
Resource Room/Resource Center:					
Salaries of Teachers	323,317		323,317	313,616	9,701
Other Salaries of Instruction	5,850		5,850		5,850
General Supplies	3,000		3,000	1,035	1,965
Total Resource Room/Resource Center	332,167	-	332,167	314,651	17,516
Autism:					
Salaries of Teachers	835,887	23,000	858,887	858,829	58
Other Salaries of Instruction	397,206	(9,200)	388,006	371,265	16,741
General Supplies	12,007	(1,000)	11,007	4,945	6,062
Total Autism	1,245,100	12,800	1,257,900	1,235,039	22,861
Total Special Education	1,577,267	12,800	1,590,067	1,549,690	40,377
Bilingual Education:					
Salaries of Teachers	103,177		103,177	101,241	1,936
Other Salaries of Instruction	1,950		1,950		1,950
General Supplies	2,435		2,435	2,435	
Total Bilingual Education	107,562	-	107,562	103,676	3,886
School Sponsored Co-curricular Activities:					
Salaries	22,300	(5,000)	17,300	15,300	2,000
Total School Sponsored Co-curricular Activities	22,300	(5,000)	17,300	15,300	2,000
School Sponsored Athletics:					
Salaries	12,700	2,000	14,700	14,700	
Supplies and Materials	3,600		3,600	3,600	
Total School Sponsored Athletics	16,300	2,000	18,300	18,300	-
Before/After School Programs:					
Salaries of Teachers	3,200	(1,600)	1,600	1,140	460
Other Salaries for Instruction	1,260	1,600	2,860		2,860
Total Before/After School Programs	4,460	-	4,460	1,140	3,320
Total Instruction	4,163,478	9,800	4,173,278	4,111,389	61,889

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

School: Camden Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Attendance and Social Work Services:					
Salaries	\$ 84,927	\$ 9,000	\$ 93,927	\$ 93,009	\$ 918
Salaries of Family Liaisons/Comm Parent Inv. Specialists	32,178		32,178	32,107	71
Supplies and Materials	3,282		3,282	2,585	697
Total Attendance and Social Work Services	120,387	9,000	129,387	127,701	1,686
Health Services:					
Salaries	108,904	27,000	135,904	135,110	794
Other Salaries	1,591	2,000	3,591	3,003	588
Supplies and Materials	2,959		2,959	2,528	431
Total Health Services	113,454	29,000	142,454	140,641	1,813
Guidance:					
Salaries of Other Professional Staff	80,000	(15,000)	65,000	58,390	6,610
Supplies and Materials	778		778	518	260
Total Guidance	80,778	(15,000)	65,778	58,908	6,870
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	106,398		106,398	103,602	2,796
Salaries of Secretarial and Clerical Assistants	54,953	1,000	55,953	55,850	103
Salaries of Facilitators, Math & Literacy Coaches	220,278		220,278	215,683	4,595
Other Objects	3,600		3,600	726	2,874
Total Improvement of Instruction Services	386,229	1,000	386,229	375,861	10,368
Educational Media/Library Services:					
Salaries of Other Professional Staff	109,365		109,365	107,242	2,123
Total Educational Media/Library Services	109,365	-	109,365	107,242	2,123
Instructional Staff Training Services:					
Supplies and Materials	2,836		2,836	2,600	236
Total Instructional Staff Training Services	2,836	-	2,836	2,600	236
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	264,445	17,000	281,445	281,252	193
Salaries of Secretarial and Clerical Assistants	54,953	200	55,153	55,115	38
Other Salaries	1,560	1,000	2,560	2,400	160
Other Purchased Services	27,726	1,000	28,726	13,618	15,108
Supplies and Materials	2,762		2,762	2,762	-
Other Objects	4,825		4,825	2,106	2,719
Total Support Services – School Administration	356,271	19,200	375,471	354,491	20,980
Security:					
Salaries	101,892		101,892	94,058	7,834
Total Security	101,892	-	101,892	94,058	7,834

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

School: Camden Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	\$ 6,000		\$ 6,000	\$ 2,095	\$ 3,905
Total Student Transportation Services	6,000	-	6,000	2,095	3,905
Total Undistributed Expenditures	2,316,975	\$ 43,200	2,360,175	2,304,360	55,815
Total Expenditures - Current Expense	6,480,453	53,000	6,533,453	6,415,749	117,704
Total Expenditures - School Based	6,480,453	53,000	6,533,453	6,415,749	117,704
Other Financing Sources:					
Transfers In	6,475,046	53,000	6,528,046	6,432,842	(95,204)
Total Other Financing Sources	6,475,046	53,000	6,528,046	6,432,842	(95,204)
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(5,407)		(5,407)	17,093	22,500
Fund Balances, July 1	5,407		5,407	5,407	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 22,500	\$ 22,500

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

School: Central High	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Grades 9-12	\$ 4,207,351	\$ (128,000)	\$ 4,079,351	\$ 4,048,533	\$ 30,818
Undistributed Instruction:					
Purchased Technical Services	13,000		13,000		13,000
General Supplies	62,091	(2,700)	59,391	51,885	7,506
Textbooks	15,392		15,392		15,392
Other Objects	15,525		15,525	9,609	5,916
Total Regular Programs	4,313,359	(130,700)	4,182,659	4,110,027	72,632
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Other Salaries of Instruction	9,750		9,750		9,750
General Supplies	13,000		13,000	11,392	1,608
Total Learning and/or Language Disabilities	1,117,999	(30,000)	1,087,999	1,061,163	26,836
Behavioral Disabilities:					
Other Salaries of Instruction	5,850		5,850		5,850
Total Behavioral Disabilities	5,850	-	5,850	-	5,850
Resource Room/Resource Center:					
Salaries of Teachers	266,799	5,000	271,799	271,571	228
Other Salaries of Instruction	19,500		19,500		19,500
General Supplies	1,000		1,000	968	32
Total Resource Room/Resource Center	287,299	5,000	292,299	272,539	19,760
Autism:					
Salaries of Teachers	488,081		488,081	483,770	4,311
Other Salaries of Instruction	249,400	(12,000)	237,400	221,810	15,590
General Supplies	7,000		7,000	6,410	590
Total Autism	744,481	(12,000)	732,481	711,990	20,491
Total Special Education	2,155,629	(37,000)	2,118,629	2,045,692	72,937
Bilingual Education:					
Salaries of Teachers	471,064	(65,000)	406,064	405,965	99
Other Salaries of Instruction	9,750		9,750		9,750
General Supplies	5,000		5,000		5,000
Total Bilingual Education	485,814	(65,000)	420,814	405,965	14,849
School Sponsored Co-curricular Activities:					
Salaries	69,953	(50,000)	19,953		19,953
Supplies and Materials	10,000		10,000		10,000
Total School Sponsored Co-curricular Activities	79,953	(50,000)	29,953	-	29,953
School Sponsored Athletics:					
Salaries	160,079	155,000	315,079	314,489	590
Supplies and Materials	48,291		48,291	26,214	22,077
Other Objects	15,000		15,000	15,000	
Total School Sponsored Athletics	223,370	155,000	378,370	355,703	22,667

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

Year ended June 30, 2022

School: Central High	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Before/After School Programs:					
Salaries of Teachers	\$ 74,400	\$ (45,000)	\$ 29,400	\$ 13,947	\$ 15,453
Total Before/After School Programs	74,400	(45,000)	29,400	13,947	15,453
Alternative Education Programs - Instruction:					
Purchased Professional & Technical Services	5,400		5,400		5,400
Total Alternative Education Programs - Instruction	5,400	-	5,400	-	5,400
Other Supplemental/At-Risk Programs - Instruction:					
Purchased Professional & Technical Services	2,000	1,850	3,850	3,500	350
Total Other Supplemental/At-Risk Programs - Instruction	2,000	1,850	3,850	3,500	350
Total Instruction	7,339,925	(170,850)	7,169,075	6,934,834	234,241
Attendance and Social Work Services:					
Salaries	107,620		107,620	105,399	2,221
Salaries of Family Liaisons/Comm Parent Inv. Specialists	36,500		36,500	23,452	13,048
Other Objects	2,000		2,000		2,000
Total Attendance and Social Work Services	146,120	-	146,120	128,851	17,269
Health Services:					
Salaries	203,430	(53,000)	150,430	148,333	2,097
Other Salaries	1,568		1,568		1,568
Supplies and Materials	600		600		600
Total Health Services	205,598	(53,000)	152,598	148,333	4,265
Guidance:					
Salaries of Other Professional Staff	590,724	(75,000)	515,724	501,065	14,659
Other Salaries	92,090	(90,000)	2,090		2,090
Supplies and Materials	2,000		2,000		2,000
Total Guidance	684,814	(165,000)	519,814	501,065	18,749
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	188,431	1,000	189,431	189,079	352
Salaries of Other Professional Staff	523,259		523,259	489,970	33,289
Salaries of Secretarial and Clerical Assistants	147,082		147,082	127,646	19,436
Other Salaries	73,385	2,000	75,385	75,229	156
Other Objects	4,800		4,800		4,800
Total Improvement of Instruction Services	936,957	3,000	939,957	881,924	58,033
Educational Media/Library Services:					
Salaries of Other Professional Staff	212,814		212,814	211,983	831
Total Educational Media/Library Services	212,814	-	212,814	211,983	831
Instructional Staff Training Services:					
Purchased Professional – Education Services	19,500		19,500	350	19,150
Total Instructional Staff Training Services	19,500	-	19,500	350	19,150

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

School: Central High	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	\$ 344,931	\$ (80,000)	\$ 264,931	\$ 228,898	\$ 36,033
Salaries of Secretarial and Clerical Assistants	147,082		147,082	130,260	16,822
Other Salaries	4,690	3,370	8,060	7,084	976
Other Purchased Services	14,512		14,512	10,965	3,547
Supplies and Materials	2,000		2,000		2,000
Other Objects	3,730	480	4,210	3,680	530
Total Support Services – School Administration	516,945	(76,150)	440,795	380,887	59,908
Security:					
Salaries	332,820		332,820	320,084	12,736
Total Security	332,820	-	332,820	320,084	12,736
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	11,000		11,000		11,000
Total Student Transportation Services	11,000	-	11,000	-	11,000
Total Undistributed Expenditures	4,786,719	(291,150)	4,495,569	4,293,628	201,941
Total Expenditures - Current Expense	12,126,644	(462,000)	11,664,644	11,228,462	436,182
Capital Outlay:					
Equipment:					
Regular Programs - Instruction:					
Grades 9-12	9,231		9,231		9,231
Undistributed Expenditures:					
Non-Instructional Equipment	24,500		24,500	11,637	12,863
Total Equipment	33,731	-	33,731	11,637	22,094
Total Expenditures - School Based	12,160,375	(462,000)	11,698,375	11,240,099	458,276
Other Financing Sources:					
Transfers In	12,152,955	(462,000)	11,690,955	11,256,158	(434,797)
Total Other Financing Sources	12,152,955	(462,000)	11,690,955	11,256,158	(434,797)
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(7,420)		(7,420)	16,059	23,479
Fund Balances, July 1	7,420		7,420	7,420	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 23,479	\$ 23,479

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

School: Chancellor Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Kindergarten	\$ 218,220	\$ (45,000)	\$ 173,220	\$ 164,032	\$ 9,188
Grades 1- 5	1,194,926	63,000	1,257,926	1,250,093	7,833
Grades 6-8	821,536		821,536	810,611	10,925
Undistributed Instruction:					
Other Salaries of Instruction	75,309		75,309	74,810	499
Purchased Technical Services	1,350		1,350	225	1,125
General Supplies	49,768	19,686	69,454	60,300	9,154
Textbooks	1,650	(1,325)	325	325	
Other Objects	11,400	(11,400)			
Total Regular Programs	2,374,159	24,961	2,399,120	2,360,396	38,724
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	399,934	(78,000)	321,934	282,068	39,866
Other Salaries of Instruction	12,675	29,000	41,675	40,355	1,320
Purchased Professional & Educational Services	4,000	(4,000)			
General Supplies	6,000	4,000	10,000	6,468	3,532
Total Learning and/or Language Disabilities	422,609	(49,000)	373,609	328,891	44,718
Resource Room/Resource Center:					
Salaries of Teachers	129,589	2,000	131,589	131,421	168
Other Salaries of Instruction	5,850		5,850		5,850
General Supplies	2,000		2,000	1,244	756
Total Resource Room/Resource Center	137,439	2,000	139,439	132,665	6,774
Total Special Education	560,048	(47,000)	513,048	461,556	51,492
Bilingual Education:					
Salaries of Teachers	34,834	19,000	53,834	53,060	774
Total Bilingual Education	34,834	19,000	53,834	53,060	774
School Sponsored Co-curricular Activities:					
Salaries	24,800	(5,000)	19,800	18,800	1,000
Supplies and Materials	1,200	(43)	1,157		1,157
Total School Sponsored Co-curricular Activities	26,000	(5,043)	20,957	18,800	2,157
School Sponsored Athletics:					
Salaries	12,700		12,700	12,700	
Supplies and Materials	6,000	(6,000)			
Total School Sponsored Athletics	18,700	(6,000)	12,700	12,700	-
Before/After School Programs:					
Salaries of Teachers	15,045	(13,730)	1,315		1,315
Other Salaries for Instruction	6,750	(1,270)	5,480	2,438	3,042
Total Before/After School Programs	21,795	(15,000)	6,795	2,438	4,357
Total Instruction	3,035,536	(29,082)	3,006,454	2,908,950	97,504

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

School: Chancellor Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Attendance and Social Work Services:					
Salaries	\$ 140,204		\$ 140,204	\$ 118,464	\$ 21,740
Salaries of Family Liaisons/Comm Parent Inv. Specialists	34,963	\$ 500	35,463	35,411	52
Supplies and Materials	2,100	(788)	1,312	1,262	50
Other Objects	1,000		1,000	270	730
Total Attendance and Social Work Services	178,267	(288)	177,979	155,407	22,572
Health Services:					
Salaries	105,138		105,138	104,991	147
Other Salaries	1,230		1,230	1,230	
Supplies and Materials	2,350	(1,004)	1,346	1,070	276
Total Health Services	108,718	(1,004)	107,714	107,291	423
Guidance:					
Purchased Professional - Educational Services	3,100	1,400	4,500	4,500	
Total Guidance	3,100	1,400	4,500	4,500	-
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	113,068	(7,000)	106,068	98,376	7,692
Salaries of Secretarial and Clerical Assistants	78,658		78,658	71,181	7,477
Salaries of Facilitators, Math & Literacy Coaches	162,611	10,000	172,611	171,860	751
Other Objects	3,600		3,600	2,100	1,500
Total Improvement of Instruction Services	357,937	3,000	360,937	343,517	17,420
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	248,291	16,000	264,291	263,417	874
Salaries of Secretarial and Clerical Assistants	78,658		78,658	76,403	2,255
Other Purchased Services	11,914	1,004	12,918	7,907	5,011
Supplies and Materials	7,500		7,500	1,607	5,893
Other Objects	2,400	(1,530)	870	870	
Total Support Services – School Administration	348,763	15,474	364,237	350,204	14,033
Security:					
Salaries	84,317	4,500	88,817	88,478	339
Total Security	84,317	4,500	88,817	88,478	339
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	4,500		4,500	2,250	2,250
Total Student Transportation Services	4,500	-	4,500	2,250	2,250

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

School: Chancellor Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Unallocated Benefits:					
Health Benefits	\$ 770,888		\$ 770,888	\$ 770,888	
Total Unallocated Benefits	770,888		770,888	770,888	
Total Undistributed Expenditures	1,856,490	\$ 23,082	1,879,572	1,822,535	\$ 57,037
Total Expenditures - Current Expense	4,892,026	(6,000)	4,886,026	4,731,485	154,541
Total Expenditures - School Based	4,892,026	(6,000)	4,886,026	4,731,485	154,541
Other Financing Sources:					
Transfers In	4,884,244	(6,000)	4,878,244	4,734,740	(143,504)
Total Other Financing Sources	4,884,244	(6,000)	4,878,244	4,734,740	(143,504)
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(7,782)		(7,782)	3,255	11,037
Fund Balances, July 1	7,782		7,782	7,782	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 11,037	\$ 11,037

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

School: Cleveland Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Kindergarten	\$ 171,548		\$ 171,548	\$ 168,781	\$ 2,767
Grades 1- 5	1,658,726	\$ (105,000)	1,553,726	1,524,853	28,873
Grades 6-8	202,055	(72,500)	129,555	121,189	8,366
Undistributed Instruction:					
Other Salaries of Instruction	68,243		68,243	67,986	257
Purchased Professional & Educational Services		5,452	5,452	4,820	632
General Supplies	40,261	(7,505)	32,756	30,241	2,515
Textbooks	3,000		3,000		3,000
Other Objects	6,960	1,825	8,785	750	8,035
Total Regular Programs	<u>2,150,793</u>	<u>(177,728)</u>	<u>1,973,065</u>	<u>1,918,620</u>	<u>54,445</u>
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	588,384	(104,000)	484,384	450,103	34,281
Other Salaries of Instruction	15,600	15,000	30,600	29,810	790
General Supplies	8,390	(2,995)	5,395	4,684	711
Total Learning and/or Language Disabilities	<u>612,374</u>	<u>(91,995)</u>	<u>520,379</u>	<u>484,597</u>	<u>35,782</u>
Resource Room/Resource Center:					
Salaries of Teachers	158,788	15,000	173,788	172,735	1,053
Other Salaries of Instruction	3,900		3,900		3,900
General Supplies	1,000		1,000	650	350
Total Resource Room/Resource Center	<u>163,688</u>	<u>15,000</u>	<u>178,688</u>	<u>173,385</u>	<u>5,303</u>
Total Special Education	<u>776,062</u>	<u>(76,995)</u>	<u>699,067</u>	<u>657,982</u>	<u>41,085</u>
School Sponsored Co-curricular Activities:					
Salaries	20,000	10,000	30,000	28,000	2,000
Total School Sponsored Co-curricular Activities	<u>20,000</u>	<u>10,000</u>	<u>30,000</u>	<u>28,000</u>	<u>2,000</u>
School Sponsored Athletics:					
Salaries	12,700		12,700		12,700
Supplies and Materials	1,500		1,500	1,350	150
Total School Sponsored Athletics	<u>14,200</u>	<u>-</u>	<u>14,200</u>	<u>1,350</u>	<u>12,850</u>
Before/After School Programs:					
Salaries of Teachers	9,600	(3,718)	5,882	630	5,252
Other Salaries for Instruction		5,718	5,718	5,336	382
Total Before/After School Programs	<u>9,600</u>	<u>2,000</u>	<u>11,600</u>	<u>5,966</u>	<u>5,634</u>
Total Instruction	<u>2,970,655</u>	<u>(242,723)</u>	<u>2,727,932</u>	<u>2,611,918</u>	<u>116,014</u>

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

Year ended June 30, 2022

School: Cleveland Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Specialists	\$ 36,500		\$ 36,500	\$ 30,116	\$ 6,384
Supplies and Materials	300		300		300
Total Attendance and Social Work Services	36,800	-	36,800	30,116	6,684
Health Services:					
Salaries	112,499	\$ (33,000)	79,499	74,933	4,566
Other Salaries	1,640		1,640	1,027	613
Supplies and Materials	1,024		1,024	990	34
Total Health Services	115,163	(33,000)	82,163	76,950	5,213
Guidance:					
Salaries of Other Professional Staff	103,495		103,495	100,865	2,630
Total Guidance	103,495	-	103,495	100,865	2,630
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	123,576		123,576	119,283	4,293
Salaries of Secretarial and Clerical Assistants	52,676		52,676	44,991	7,685
Salaries of Facilitators, Math & Literacy Coaches	184,660		184,660	184,415	245
Supplies and Materials	1,000		1,000		1,000
Other Objects	3,600		3,600		3,600
Total Improvement of Instruction Services	365,512	-	365,512	348,689	16,823
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	293,031	(75,000)	218,031	190,088	27,943
Salaries of Secretarial and Clerical Assistants	52,676		52,676	48,372	4,304
Other Salaries	1,560		1,560	263	1,297
Other Purchased Services	22,402		22,402	17,235	5,167
Supplies and Materials	2,375	48	2,423	2,409	14
Other Objects	5,200		5,200	1,655	3,545
Total Support Services – School Administration	377,244	(74,952)	302,292	260,022	42,270
Security:					
Salaries	89,983		89,983	77,591	12,392
General Supplies	750		750	537	213
Total Security	90,733	-	90,733	78,128	12,605
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	5,000	3,175	8,175	3,350	4,825
Total Student Transportation Services	5,000	3,175	8,175	3,350	4,825

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

School: Cleveland Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Unallocated Benefits:					
Health Benefits	\$ 693,842		\$ 693,842	\$ 693,842	
Total Unallocated Benefits	693,842	-	693,842	693,842	-
Total Undistributed Expenditures	1,789,039	\$ (104,777)	1,684,262	1,591,962	\$ 92,300
Total Expenditures - Current Expense	4,759,694	(347,500)	4,412,194	4,203,880	208,314
Total Expenditures - School Based	4,759,694	(347,500)	4,412,194	4,203,880	208,314
Other Financing Sources:					
Transfers In	4,757,244	(347,500)	4,409,744	4,209,823	(199,921)
Total Other Financing Sources	4,757,244	(347,500)	4,409,744	4,209,823	(199,921)
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(2,450)		(2,450)	5,943	8,393
Fund Balances, July 1	2,450		2,450	2,450	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 8,393	\$ 8,393

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

School: Dr. E. Alma Flagg	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Kindergarten	\$ 122,545		\$ 122,545	\$ 118,277	\$ 4,268
Grades 1- 5	842,426	\$ 3,000	845,426	832,438	12,988
Grades 6-8	398,922	106,300	505,222	503,995	1,227
Undistributed Instruction:					
Other Salaries of Instruction	34,218	2,000	36,218	36,120	98
Purchased Professional & Educational Services		34,500	34,500	34,441	59
General Supplies	46,893	(13,796)	33,097	26,413	6,684
Textbooks	2,000	(796)	1,204		1,204
Other Objects	6,750	(2,204)	4,546	2,687	1,859
Total Regular Programs	1,453,754	129,004	1,582,758	1,554,371	28,387
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	437,981	(35,000)	402,981	394,027	8,954
Other Salaries of Instruction	9,750		9,750	497	9,253
General Supplies	5,802	(5,762)	40		40
Total Learning and/or Language Disabilities	453,533	(40,762)	412,771	394,524	18,247
Resource Room/Resource Center:					
Salaries of Teachers	170,152	2,000	172,152	171,353	799
Other Salaries of Instruction	3,900		3,900		3,900
General Supplies	2,000	(1,940)	60		60
Total Resource Room/Resource Center	176,052	60	176,112	171,353	4,759
Total Special Education	629,585	(40,702)	588,883	565,877	23,006
Bilingual Education:					
Salaries of Teachers	713,268	(200,000)	513,268	477,818	35,450
Other Salaries of Instruction	55,668	(13,000)	42,668	36,380	6,288
General Supplies	10,691	(407)	10,284	10,283	1
Total Bilingual Education	779,627	(213,407)	566,220	524,481	41,739
School Sponsored Co-curricular Activities:					
Salaries	24,800	3,000	27,800	26,884	916
Total School Sponsored Co-curricular Activities	24,800	3,000	27,800	26,884	916
School Sponsored Athletics:					
Salaries	17,000		17,000	16,200	800
Supplies and Materials	1,000	(1,000)			
Total School Sponsored Athletics	18,000	(1,000)	17,000	16,200	800
Before/After School Programs:					
Salaries of Teachers	30,000		30,000	10,800	19,200
Other Salaries for Instruction	5,096		5,096		5,096
Total Before/After School Programs	35,096	-	35,096	10,800	24,296
Total Instruction	2,940,862	(123,105)	2,817,757	2,698,613	119,144

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

School: Dr. E. Alma Flagg	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Attendance and Social Work Services:					
Salaries	\$ 139,035	\$ 5,000	\$ 144,035	\$ 143,947	\$ 88
Salaries of Family Liaisons/Comm Parent Inv. Specialists	44,245		44,245	42,795	1,450
Total Attendance and Social Work Services	183,280	5,000	188,280	186,742	1,538
Health Services:					
Salaries	108,620		108,620	106,194	2,426
Other Salaries	1,640		1,640		1,640
Supplies and Materials	1,000	11	1,011	588	423
Total Health Services	111,260	11	111,271	106,782	4,489
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	106,564		106,564	103,763	2,801
Salaries of Secretarial and Clerical Assistants	51,307		51,307	24,548	26,759
Salaries of Facilitators, Math & Literacy Coaches	137,866	(2,500)	135,366	103,592	31,774
Other Objects	2,600	(2,550)	50		50
Total Improvement of Instruction Services	298,337	(5,050)	293,287	231,903	61,384
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	264,611	17,000	281,611	281,432	179
Salaries of Secretarial and Clerical Assistants	51,307		51,307	46,934	4,373
Other Purchased Services	13,294	(70)	13,224	5,140	8,084
Supplies and Materials	1,500	(1,436)	64	64	
Other Objects	2,400	(800)	1,600	1,599	1
Total Support Services – School Administration	333,112	14,694	347,806	335,169	12,637
Security:					
Salaries	73,216		73,216	59,412	13,804
Total Security	73,216	-	73,216	59,412	13,804
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	7,500	(3,750)	3,750	1,600	2,150
Total Student Transportation Services	7,500	(3,750)	3,750	1,600	2,150
Unallocated Benefits:					
Health Benefits	737,207		737,207	737,207	
Total Unallocated Benefits	737,207	-	737,207	737,207	-
Total Undistributed Expenditures	1,743,912	10,905	1,754,817	1,658,815	96,002
Total Expenditures - Current Expense	4,684,774	(112,200)	4,572,574	4,357,428	215,146
Total Expenditures - School Based	4,684,774	(112,200)	4,572,574	4,357,428	215,146
Other Financing Sources:					
Transfers In	4,675,515	(112,200)	4,563,315	4,357,118	(206,197)
Total Other Financing Sources	4,675,515	(112,200)	4,563,315	4,357,118	(206,197)
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(9,259)		(9,259)	(310)	8,949
Fund Balances, July 1	9,259		9,259	9,259	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 8,949	\$ 8,949

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

Year ended June 30, 2022

School: Dr. William Horton	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Kindergarten	\$ 168,183		\$ 168,183	\$ 164,018	\$ 4,165
Grades 1- 5	1,475,118	\$ (15,000)	1,460,118	1,437,119	22,999
Grades 6-8	716,504	(90,000)	626,504	607,101	19,403
Undistributed Instruction:					
Other Salaries of Instruction	71,880		71,880	71,604	276
Purchased Technical Services		650	650		650
General Supplies	68,235	1,000	69,235	65,607	3,628
Other Objects	14,763		14,763	7,830	6,933
Total Regular Programs	2,514,683	(103,350)	2,411,333	2,353,279	58,054
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	488,094	(75,000)	413,094	409,202	3,892
Other Salaries of Instruction	11,700		11,700		11,700
General Supplies	6,018		6,018	5,505	513
Total Learning and/or Language Disabilities	505,812	(75,000)	430,812	414,707	16,105
Resource Room/Resource Center:					
Salaries of Teachers	340,412		340,412	330,527	9,885
Other Salaries of Instruction	7,800	22,000	29,800	29,072	728
General Supplies	5,128		5,128		5,128
Total Resource Room/Resource Center	353,340	22,000	375,340	359,599	15,741
Total Special Education	859,152	(53,000)	806,152	774,306	31,846
Bilingual Education:					
Salaries of Teachers	1,031,373	(137,000)	894,373	870,313	24,060
Other Salaries of Instruction	62,514	2,000	64,514	34,383	30,131
General Supplies	11,577		11,577	8,005	3,572
Total Bilingual Education	1,105,464	(135,000)	970,464	912,701	57,763
School Sponsored Co-curricular Activities:					
Salaries	28,800		28,800		28,800
Supplies and Materials	2,000		2,000		2,000
Total School Sponsored Co-curricular Activities	30,800	-	30,800	-	30,800
School Sponsored Athletics:					
Salaries	12,700	2,000	14,700	13,700	1,000
Supplies and Materials	7,600		7,600	3,369	4,231
Total School Sponsored Athletics	20,300	2,000	22,300	17,069	5,231
Before/After School Programs:					
Salaries of Teachers	43,200	(3,240)	39,960		39,960
Other Salaries for Instruction	5,400	3,240	8,640		8,640
Total Before/After School Programs	48,600	-	48,600	-	48,600
Total Instruction	4,578,999	(289,350)	4,289,649	4,057,355	232,294

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

School: Dr. William Horton	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Attendance and Social Work Services:					
Salaries	\$ 213,247		\$ 213,247	\$ 210,234	\$ 3,013
Salaries of Family Liaisons/Comm Parent Inv. Specialists	44,245		44,245	42,901	1,344
Supplies and Materials	600		600	555	45
Other Objects	3,033		3,033	1,357	1,676
Total Attendance and Social Work Services	261,125	-	261,125	255,047	6,078
Health Services:					
Salaries	100,688	\$ 1,000	101,688	101,432	256
Other Salaries	1,640		1,640	1,640	1,640
Supplies and Materials	2,834		2,834	1,678	1,156
Total Health Services	105,162	1,000	106,162	103,110	3,052
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	164,016	4,000	168,016	167,915	101
Salaries of Secretarial and Clerical Assistants	74,799	100	74,899	74,862	37
Salaries of Facilitators, Math & Literacy Coaches	187,633	(25,000)	162,633	143,890	18,743
Purchased Professional – Education Services	35,000		35,000		35,000
Other Objects	4,800		4,800	942	3,858
Total Improvement of Instruction Services	466,248	(20,900)	445,348	387,609	57,739
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	302,171	31,000	333,171	332,938	233
Salaries of Secretarial and Clerical Assistants	74,799	2,000	76,799	76,239	560
Other Purchased Services	22,779		22,779	15,589	7,190
Supplies and Materials	4,614		4,614	4,078	536
Other Objects	5,400		5,400	3,374	2,026
Total Support Services – School Administration	409,763	33,000	442,763	432,218	10,545
Security:					
Salaries	102,964		102,964	92,381	10,583
General Supplies	611		611	390	221
Total Security	103,575	-	103,575	92,771	10,804
Student Transportation Services:					
Contracted Services – Transportation (Other than Between Home and School) – Vendors	8,000		8,000	3,900	4,100
Total Student Transportation Services	8,000	-	8,000	3,900	4,100
Total Undistributed Expenditures	2,438,002	13,100	2,451,102	2,358,784	92,318
Total Expenditures - Current Expense	7,017,001	(276,250)	6,740,751	6,416,139	324,612

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

School: Dr. William Horton	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Capital Outlay:					
Equipment:					
Regular Programs - Instruction:					
Grades 1-5	\$ 22,000	\$ (1,650)	\$ 20,350		\$ 20,350
Total Equipment	22,000	(1,650)	20,350	-	20,350
Total Expenditures - School Based	7,039,001	(277,900)	6,761,101	\$ 6,416,139	344,962
Other Financing Sources:					
Transfers In	7,029,099	(277,900)	6,751,199	6,433,075	(318,124)
Total Other Financing Sources	7,029,099	(277,900)	6,751,199	6,433,075	(318,124)
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(9,902)		(9,902)	16,936	26,838
Fund Balances, July 1	9,902		9,902	9,902	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 26,838	\$ 26,838

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

School: Eagle Academy	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Grades 6-8	\$ 813,275	\$ (62,000)	\$ 751,275	\$ 726,729	\$ 24,546
Grades 9-12	651,120	83,500	734,620	733,446	1,174
Undistributed Instruction:					
General Supplies	35,005		35,005	34,322	683
Other Objects	5,022	1,465	6,487	6,067	420
Total Regular Programs	1,504,422	22,965	1,527,387	1,500,564	26,823
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	65,088	1,000	66,088	65,987	101
Total Learning and/or Language Disabilities	65,088	1,000	66,088	65,987	101
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	69,668	1,500	71,168	71,150	18
Other Salaries of Instruction	1,950		1,950		1,950
General Supplies	2,000		2,000	1,963	37
Total Resource Room/Resource Center	73,618	1,500	75,118	73,113	2,005
Total Special Education	140,656	2,500	143,156	139,100	4,056
School Sponsored Co-curricular Activities:					
Salaries	44,500	(8,500)	36,000	30,700	5,300
Supplies and Materials	1,500	(1,200)	300		300
Total School Sponsored Co-curricular Activities	46,000	(9,700)	36,300	30,700	5,600
School Sponsored Athletics:					
Salaries	67,900	8,700	76,600	76,500	100
Supplies and Materials	12,842	(1,100)	11,742	7,595	4,147
Other Objects	9,550	(1,100)	8,450	5,850	2,600
Total School Sponsored Athletics	90,292	6,500	96,792	89,945	6,847
Before/After School Programs:					
Salaries of Teachers	12,800	3,800	16,600	16,352	248
Total Before/After School Programs	12,800	3,800	16,600	16,352	248
Total Instruction	1,794,170	26,065	1,820,235	1,776,661	43,574
Attendance and Social Work Services:					
Salaries	154,964	(25,000)	129,964	110,392	19,572
Salaries of Family Liaisons/Comm Parent Inv. Specialists	44,245		44,245	42,763	1,482
Total Attendance and Social Work Services	199,209	(25,000)	174,209	153,155	21,054

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

Year ended June 30, 2022

School: Eagle Academy	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Health Services:					
Salaries	\$ 100,688		\$ 100,688	\$ 99,233	\$ 1,455
Other Salaries	1,640		1,640	1,389	251
Supplies and Materials	730		730	728	2
Total Health Services	103,058	-	103,058	101,350	1,708
Guidance:					
Salaries of Other Professional Staff	105,266		105,266	103,116	2,150
Other Salaries	4,800		4,800	1,600	3,200
Supplies and Materials	600		600	330	270
Total Guidance	110,666	-	110,666	105,046	5,620
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	57,618	\$ (5,000)	52,618	43,515	9,103
Salaries of Secretarial and Clerical Assistants	49,867		49,867	37,298	12,569
Supplies and Materials	1,000		1,000	559	441
Other Objects	2,600	(2,480)	120		120
Total Improvement of Instruction Services	111,085	(7,480)	103,605	81,372	22,233
Instructional Staff Training Services:					
Purchased Professional – Education Services	1,000	(1,000)			
Supplies and Materials	2,000		2,000	1,993	7
Total Instructional Staff Training Services	3,000	(1,000)	2,000	1,993	7
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	227,073	2,000	229,073	228,341	732
Salaries of Secretarial and Clerical Assistants	49,868		49,868	48,375	1,493
Other Salaries	650	6,400	7,050		7,050
Other Purchased Services	9,557		9,557	7,257	2,300
Supplies and Materials	4,000		4,000	3,680	320
Other Objects	2,800	(985)	1,815	1,793	22
Total Support Services – School Administration	293,948	7,415	301,363	289,446	11,917
Security:					
Salaries	45,372	2,000	47,372	47,170	202
Total Security	45,372	2,000	47,372	47,170	202
Student Transportation Services:					
Contracted Services – Transportation (Other than Between Home and School) – Vendors	5,000		5,000		5,000
Total Student Transportation Services	5,000	-	5,000	-	5,000
Unallocated Benefits:					
Health Benefits	462,562		462,562	462,562	
Total Unallocated Benefits	462,562	-	462,562	462,562	-
Total Undistributed Expenditures	1,333,900	(24,065)	1,309,835	1,242,094	67,741
Total Expenditures - Current Expense	3,128,070	2,000	3,130,070	3,018,755	111,315
Total Expenditures - School Based	3,128,070	2,000	3,130,070	3,018,755	111,315

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

School: Eagle Academy	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Other Financing Sources:					
Transfers In	\$ 3,126,901	\$ 2,000	\$ 3,128,901	\$ 3,027,676	\$ (101,225)
Total Other Financing Sources	<u>3,126,901</u>	<u>2,000</u>	<u>3,128,901</u>	<u>3,027,676</u>	<u>(101,225)</u>
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(1,169)		(1,169)	8,921	10,090
Fund Balances, July 1	1,169		1,169	1,169	
Fund Balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,090</u>	<u>\$ 10,090</u>

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

Year ended June 30, 2022

School: East Side High**Expense**

Current:

Instruction - Regular Programs:

Salaries of Teachers:

Grades 9-12

	Original Budget	Transfers	Final Budget	Actual	Final to Actual
\$ 8,096,740		\$ (199,500)	\$ 7,897,240	\$ 7,895,744	\$ 1,496

Undistributed Instruction:

General Supplies

188,579 (26,483) 162,096 130,915 31,181

Textbooks

8,000 (5,736) 2,264 2,264 2,264

Other Objects

42,250 42,250 36,022 6,228

Total Regular Programs

8,335,569 (231,719) 8,103,850 8,062,681 41,169

Instruction - Special Education:

Cognitive - Moderate:

General Supplies

5,000 (2,500) 2,500 1,089 1,411

Other Objects

2,500 2,500 2,500 2,500

Total Cognitive - Moderate

7,500 (2,500) 5,000 1,089 3,911

Learning and/or Language Disabilities:

Salaries of Teachers

548,524 548,524 542,917 5,607

Other Salaries of Instruction

11,700 11,700 11,700 11,700

General Supplies

10,014 (2,500) 7,514 7,101 413

Total Learning and/or Language Disabilities

570,238 (2,500) 567,738 550,018 17,720

Behavioral Disabilities:

Salaries of Teachers

377,614 43,000 420,614 419,705 909

Other Salaries of Instruction

7,800 7,800 7,800 7,800

Total Behavioral Disabilities

385,414 43,000 428,414 419,705 8,709

Resource Room/Resource Center:

Salaries of Teachers

568,779 (50,000) 518,779 493,905 24,874

Other Salaries of Instruction

31,650 (18,000) 13,650 13,650 13,650

General Supplies

10,040 (6,780) 3,260 3,061 199

Total Resource Room/Resource Center

610,469 (74,780) 535,689 496,966 38,723

Total Special Education

1,573,621 (36,780) 1,536,841 1,467,778 69,063

Bilingual Education:

Other Salaries of Instruction

104,550 (96,500) 8,050 8,050 8,050

General Supplies

30,010 30,010 22,835 7,175

Other Objects

8,540 8,540 2,418 6,122

Total Bilingual Education

2,373,472 (60,500) 2,312,972 2,291,045 21,927

School Sponsored Co-curricular Activities:

Salaries

137,206 (28,000) 109,206 108,350 856

Supplies and Materials

10,000 10,000 8,313 1,687

Other Objects

10,000 10,000 10,000 10,000

Total School Sponsored Co-curricular Activities

157,206 (28,000) 129,206 126,663 2,543

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

Year ended June 30, 2022

School: East Side High	Original Budget	Transfers	Final Budget	Actual	Final to Actual
School Sponsored Athletics:					
Salaries	\$ 414,700	\$ (90,000)	\$ 324,700	\$ 315,000	\$ 9,700
Supplies and Materials	144,536		144,536	118,139	26,397
Other Objects	50,000		50,000	50,000	
Total School Sponsored Athletics	609,236	(90,000)	519,236	483,139	36,097
Before/After School Programs:					
Salaries of Teachers	66,680	124,000	190,680	190,360	320
Total Before/After School Programs	66,680	124,000	190,680	190,360	320
Alternative Education Programs - Instruction:					
Supplies and Materials	6,118		6,118	4,049	2,069
Total Alternative Education Programs - Instruction	6,118	-	6,118	4,049	2,069
Other Supplemental/At-Risk Programs - Instruction:					
Purchased Professional & Technical Services	114,963	44,000	158,963	134,095	24,868
Total Other Supplemental/At-Risk Programs - Instruction	114,963	44,000	158,963	134,095	24,868
Total Instruction	13,236,865	(278,999)	12,957,866	12,759,810	198,056
Attendance and Social Work Services:					
Salaries	213,203		213,203	204,569	8,634
Salaries of Family Liaisons/Comm Parent Inv. Specialists	48,886	(15,000)	33,886	24,032	9,854
Supplies and Materials	5,000		5,000	4,160	840
Total Attendance and Social Work Services	267,089	(15,000)	252,089	232,761	19,328
Health Services:					
Salaries	314,730	(56,000)	258,730	254,329	4,401
Other Salaries	4,920		4,920	2,979	1,941
Supplies and Materials	5,412		5,412	4,250	1,162
Total Health Services	325,062	(56,000)	269,062	261,558	7,504
Guidance:					
Salaries of Other Professional Staff	783,314	3,500	786,814	786,804	10
Salaries of Secretarial and Clerical Assistants	58,916		58,916	58,186	730
Other Salaries	105,840	7,000	112,840	80,424	32,416
Supplies and Materials	6,000		6,000	5,402	598
Total Guidance	954,070	10,500	964,570	930,816	33,754
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	241,146		241,146	234,084	7,062
Salaries of Other Professional Staff	792,848	(50,000)	742,848	717,411	25,437
Salaries of Secretarial and Clerical Assistants	191,409	4,100	195,509	179,375	16,134
Other Salaries	113,078	(47,500)	65,578	65,510	68
Other Objects	20,000		20,000	11,650	8,350
Total Improvement of Instruction Services	1,358,481	(93,400)	1,265,081	1,208,030	57,051
Educational Media/Library Services:					
Salaries of Other Professional Staff	83,823	(62,200)	21,623	19,304	2,319
Supplies and Materials	3,000		3,000	2,836	164
Total Educational Media/Library Services	86,823	(62,200)	24,623	22,140	2,483
Instructional Staff Training Services:					
Supplies and Materials	3,705		3,705		3,705
Total Instructional Staff Training Services	3,705	-	3,705	-	3,705

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

School: East Side High	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	\$ 410,601	\$ 67,000	\$ 477,601	\$ 476,770	\$ 831
Salaries of Secretarial and Clerical Assistants	191,409	4,100	195,509	186,030	9,479
Other Salaries	8,460	1,000	9,460	9,342	118
Other Purchased Services	74,828	5,000	79,828	37,383	42,445
Supplies and Materials	11,820		11,820	6,632	5,188
Other Objects	27,994	10,000	37,994	12,410	25,584
Total Support Services – School Administration	<u>725,112</u>	<u>87,100</u>	<u>812,212</u>	<u>728,567</u>	<u>83,645</u>
Security:					
Salaries	380,810		380,810	342,340	38,470
General Supplies	20,000	(17,500)	2,500	1,938	562
Total Security	<u>400,810</u>	<u>(17,500)</u>	<u>383,310</u>	<u>344,278</u>	<u>39,032</u>
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	30,000	7,000	37,000	17,869	19,131
Total Student Transportation Services	<u>30,000</u>	<u>7,000</u>	<u>37,000</u>	<u>17,869</u>	<u>19,131</u>
Total Undistributed Expenditures	<u>6,998,796</u>	<u>(139,500)</u>	<u>6,859,296</u>	<u>6,593,663</u>	<u>265,633</u>
Total Expenditures - Current Expense	<u>20,235,661</u>	<u>(418,499)</u>	<u>19,817,162</u>	<u>19,353,473</u>	<u>463,689</u>
Capital Outlay:					
Equipment:					
Regular Programs - Instruction:					
Grades 9-12	22,001	(22,000)	1		1
Total Equipment	<u>22,001</u>	<u>(22,000)</u>	<u>1</u>	<u>-</u>	<u>1</u>
Total Expenditures - School Based	<u>20,257,662</u>	<u>(440,499)</u>	<u>19,817,163</u>	<u>19,353,473</u>	<u>463,690</u>
Other Financing Sources:					
Transfers In	20,150,970	(440,499)	19,710,471	19,317,462	(393,009)
Total Other Financing Sources	<u>20,150,970</u>	<u>(440,499)</u>	<u>19,710,471</u>	<u>19,317,462</u>	<u>(393,009)</u>
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(106,692)		(106,692)	(36,011)	70,681
Fund Balances, July 1	106,692		106,692	106,692	
Fund Balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 70,681</u>	<u>\$ 70,681</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

School: Elliott Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Kindergarten	\$ 237,740	\$ 6,000	\$ 243,740	\$ 237,165	\$ 6,575
Grades 1- 5	1,884,025	(60,000)	1,824,025	1,812,029	11,996
Grades 6-8	705,571	(4,000)	701,571	698,602	2,969
Undistributed Instruction:					
Other Salaries of Instruction	111,142		111,142	110,216	926
General Supplies	97,088	3,150	100,238	87,973	12,265
Other Objects	17,550	(8,000)	9,550	9,550	9,550
Total Regular Programs	3,053,116	(62,850)	2,990,266	2,945,985	44,281
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	240,768		240,768	240,591	177
Other Salaries of Instruction	5,850		5,850	5,850	5,850
General Supplies	2,000		2,000	1,942	58
Total Learning and/or Language Disabilities	248,618	-	248,618	242,533	6,085
Resource Room/Resource Center:					
Salaries of Teachers	344,780	10,000	354,780	354,434	346
Other Salaries of Instruction	9,750	72,000	81,750	81,717	33
General Supplies	5,995		5,995	5,989	6
Total Resource Room/Resource Center	360,525	82,000	442,525	442,140	385
Total Special Education	609,143	82,000	691,143	684,673	6,470
Bilingual Education:					
Salaries of Teachers	977,734	31,000	1,008,734	1,008,047	687
Other Salaries of Instruction	62,208	(19,800)	42,408	36,973	5,435
General Supplies	14,028		14,028	13,420	608
Total Bilingual Education	1,053,970	11,200	1,065,170	1,058,440	6,730
School Sponsored Co-curricular Activities:					
Salaries	35,800		35,800	30,800	5,000
Total School Sponsored Co-curricular Activities	35,800	-	35,800	30,800	5,000
School Sponsored Athletics:					
Salaries	17,000		17,000	13,500	3,500
Supplies and Materials	2,500		2,500	810	1,690
Total School Sponsored Athletics	19,500	-	19,500	14,310	5,190
Before/After School Programs:					
Salaries of Teachers	37,520	(15,760)	21,760	12,632	9,128
Other Salaries for Instruction	2,000	3,760	5,760	3,972	1,788
Total Before/After School Programs	39,520	(12,000)	27,520	16,604	10,916
Total Instruction	4,811,049	18,350	4,829,399	4,750,812	78,587

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

School: Elliott Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Attendance and Social Work Services:					
Salaries	\$ 188,123	\$ 5,000	\$ 193,123	\$ 192,255	\$ 868
Salaries of Family Liaisons/Comm Parent Inv. Specialists	39,243	200	39,443	39,260	183
Supplies and Materials	2,500		2,500	1,275	1,225
Total Attendance and Social Work Services	229,866	5,200	235,066	232,790	2,276
Health Services:					
Salaries	209,592	(45,000)	164,592	161,083	3,509
Other Salaries	2,600		2,600	2,265	335
Supplies and Materials	3,233		3,233	2,605	628
Total Health Services	215,425	(45,000)	170,425	165,953	4,472
Guidance:					
Salaries of Other Professional Staff	80,000	32,000	112,000	111,396	604
Total Guidance	80,000	32,000	112,000	111,396	604
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	202,288		202,288	196,971	5,317
Salaries of Secretarial and Clerical Assistants	78,266		78,266	72,917	5,349
Salaries of Facilitators, Math & Literacy Coaches	148,613	10,000	158,613	158,288	325
Purchased Professional – Education Services	35,000		35,000	35,000	
Other Objects	4,800	(3,150)	1,650	1,480	170
Total Improvement of Instruction Services	468,967	6,850	475,817	464,656	11,161
Educational Media/Library Services:					
Salaries of Other Professional Staff	103,177		103,177	102,128	1,049
Supplies and Materials	1,500		1,500	1,500	
Total Educational Media/Library Services	104,677	-	104,677	102,128	2,549
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	337,511	26,000	363,511	362,688	823
Salaries of Secretarial and Clerical Assistants	78,266		78,266	76,000	2,266
Other Purchased Services	43,822		43,822	24,601	19,221
Supplies and Materials	2,500		2,500	2,350	150
Other Objects	4,241		4,241	3,224	1,017
Total Support Services – School Administration	466,340	26,000	492,340	468,863	23,477
Security:					
Salaries	151,157	10,000	161,157	159,942	1,215
General Supplies	380		380	380	
Total Security	151,537	10,000	161,537	160,322	1,215
Student Transportation Services:					
Contracted Services – Transportation (Other than Between Home and School) – Vendors	11,000		11,000		11,000
Total Student Transportation Services	11,000	-	11,000	-	11,000
Total Undistributed Expenditures	2,905,898	35,050	2,940,948	2,884,194	56,754
Total Expenditures - Current Expense	7,716,947	53,400	7,770,347	7,635,006	135,341
Total Expenditures - School Based	7,716,947	53,400	7,770,347	7,635,006	135,341

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

School: Elliott Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Other Financing Sources:					
Transfers In	\$ 7,694,560	\$ 53,400	\$ 7,747,960	\$ 7,632,103	\$ (115,857)
Total Other Financing Sources	<u>7,694,560</u>	<u>53,400</u>	<u>7,747,960</u>	<u>7,632,103</u>	<u>(115,857)</u>
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(22,387)		(22,387)	(2,903)	19,484
Fund Balances, July 1	22,387		22,387	22,387	
Fund Balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 19,484</u>	<u>\$ 19,484</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

School: First Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Kindergarten	\$ 352,439		\$ 352,439	\$ 344,260	\$ 8,179
Grades 1- 5	2,321,567	\$ (25,000)	2,296,567	2,282,638	13,929
Grades 6-8	1,325,016	(27,000)	1,298,016	1,290,233	7,783
Undistributed Instruction:					
Other Salaries of Instruction	150,618	(100)	150,518	149,365	1,153
General Supplies	133,716	(15,000)	118,716	104,149	14,567
Other Objects	17,850	(5,491)	12,359	10,796	1,563
Total Regular Programs	4,301,206	(72,591)	4,228,615	4,181,441	47,174
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Other Salaries of Instruction	3,150		3,150		3,150
Total Learning and/or Language Disabilities	3,150	-	3,150	-	3,150
Resource Room/Resource Center:					
Salaries of Teachers	461,306	54,000	515,306	515,225	81
Other Salaries of Instruction	11,700	(9,000)	2,700		2,700
General Supplies	9,739		9,739	9,580	159
Total Resource Room/Resource Center	482,745	45,000	527,745	524,805	2,940
Autism:					
Salaries of Teachers	555,229		555,229	554,539	690
Other Salaries of Instruction	231,889	51,500	283,389	264,942	18,447
General Supplies	10,914		10,914	9,583	1,331
Total Autism	798,032	51,500	849,532	829,064	20,468
Total Special Education	1,283,927	96,500	1,380,427	1,353,869	26,558
Bilingual Education:					
Salaries of Teachers	903,673	9,000	912,673	911,793	880
Other Salaries of Instruction	58,308	8,200	66,508	64,207	2,301
General Supplies	11,001		11,001	10,992	9
Total Bilingual Education	972,982	17,200	990,182	986,992	3,190
School Sponsored Co-curricular Activities:					
Salaries	28,300		28,300	25,500	2,800
Supplies and Materials	2,351		2,351		2,351
Total School Sponsored Co-curricular Activities	30,651	-	30,651	25,500	5,151
School Sponsored Athletics:					
Salaries	17,000		17,000	17,000	
Supplies and Materials	5,000		5,000	2,753	2,247
Total School Sponsored Athletics	22,000	-	22,000	19,753	2,247
Before/After School Programs:					
Salaries of Teachers	121,280	(75,760)	45,520	19,716	25,804
Other Salaries for Instruction		5,760	5,760	5,718	42
Total Before/After School Programs	121,280	(70,000)	51,280	25,434	25,846
Total Instruction	6,732,046	(28,891)	6,703,155	6,592,989	110,166

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

School: First Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Attendance and Social Work Services:					
Salaries	\$ 80,000		\$ 80,000	\$ 75,883	\$ 4,117
Salaries of Family Liaisons/Comm Parent Inv. Specialists	31,250	\$ 200	31,450	31,373	77
Total Attendance and Social Work Services	111,250	200	111,450	107,256	4,194
Health Services:					
Salaries	213,726	(20,000)	193,726	192,267	1,459
Other Salaries	2,400	500	2,900	2,710	190
Supplies and Materials	3,376		3,376	2,610	766
Total Health Services	219,502	(19,500)	200,002	197,587	2,415
Guidance:					
Salaries of Other Professional Staff	196,974	2,500	199,474	199,143	331
Supplies and Materials	1,471		1,471	661	810
Total Guidance	198,445	2,500	200,945	199,804	1,141
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	226,136	(8,000)	218,136	212,377	5,759
Salaries of Secretarial and Clerical Assistants	102,395		102,395	101,410	985
Salaries of Facilitators, Math & Literacy Coaches	186,749		186,749	184,438	2,311
Purchased Professional – Education Services	95,795		95,795	58,180	37,615
Other Objects	6,000		6,000	5,992	8
Total Improvement of Instruction Services	617,075	(8,000)	609,075	562,397	46,678
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	382,636	26,000	408,636	408,125	511
Salaries of Secretarial and Clerical Assistants	102,394	6,500	108,894	108,439	455
Other Salaries	840		840		840
Other Purchased Services	14,721	20,491	35,212	21,686	13,526
Supplies and Materials	8,211		8,211	2,060	6,151
Other Objects	5,200		5,200	3,200	2,000
Total Support Services – School Administration	514,002	52,991	566,993	543,510	23,483
Security:					
Salaries	141,231		141,231	133,819	7,412
General Supplies	2,520		2,520	1,799	721
Total Security	143,751	-	143,751	135,618	8,133
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	13,000		13,000	8,125	4,875
Total Student Transportation Services	13,000	-	13,000	8,125	4,875
Total Undistributed Expenditures	3,313,122	28,191	3,341,313	3,250,394	90,919
Total Expenditures - Current Expense	10,045,168	(700)	10,044,468	9,843,383	201,085

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

School: First Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Capital Outlay:					
Equipment:					
Undistributed Expenditures:					
School Administration	\$ 35,000		\$ 35,000		\$ 35,000
Total Equipment	35,000	-	35,000	-	35,000
Total Expenditures - School Based	10,080,168	\$ (700)	10,079,468	\$ 9,843,383	236,085
Other Financing Sources:					
Transfers In	10,047,918	(700)	10,047,218	9,859,760	(187,458)
Total Other Financing Sources	10,047,918	(700)	10,047,218	9,859,760	(187,458)
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(32,250)		(32,250)	16,377	48,627
Fund Balances, July 1	32,250		32,250	32,250	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 48,627	\$ 48,627

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

School: Fourteenth Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Grades 1- 5	\$ 228,123	\$ (45,000)	\$ 183,123	\$ 168,239	\$ 14,884
Undistributed Instruction:					
General Supplies	45,228		45,228		45,228
Other Objects	7,725		7,725		7,725
Total Regular Programs	<u>281,076</u>	<u>(45,000)</u>	<u>236,076</u>	<u>168,239</u>	<u>67,837</u>
Instruction - Special Education:					
Cognitive - Moderate:					
Salaries of Teachers	223,780	(13,000)	210,780	206,991	3,789
Other Salaries of Instruction	7,800		7,800		7,800
General Supplies	6,908		6,908	2,466	4,442
Total Cognitive - Moderate	<u>238,488</u>	<u>(13,000)</u>	<u>225,488</u>	<u>209,457</u>	<u>16,031</u>
Multiple Disabilities:					
Salaries of Teachers	320,655		320,655	306,735	13,920
Other Salaries of Instruction	7,800	80,000	87,800	87,619	181
General Supplies	6,908		6,908	5,514	1,394
Total Multiple Disabilities	<u>335,363</u>	<u>80,000</u>	<u>415,363</u>	<u>399,868</u>	<u>15,495</u>
Autism:					
Salaries of Teachers	488,223	(85,000)	403,223	379,873	23,350
Other Salaries of Instruction	11,700		11,700	300	11,400
General Supplies	6,000		6,000		6,000
Total Autism	<u>505,923</u>	<u>(85,000)</u>	<u>420,923</u>	<u>380,173</u>	<u>40,750</u>
Total Special Education	<u>1,079,774</u>	<u>(18,000)</u>	<u>1,061,774</u>	<u>989,498</u>	<u>72,276</u>
School Sponsored Co-curricular Activities:					
Salaries	3,500		3,500	3,500	
Total School Sponsored Co-curricular Activities	<u>3,500</u>	<u>-</u>	<u>3,500</u>	<u>3,500</u>	<u>-</u>
Total Instruction	<u>1,364,350</u>	<u>(63,000)</u>	<u>1,301,350</u>	<u>1,161,237</u>	<u>140,113</u>
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Specialists	32,178	600	32,778	32,710	68
Supplies and Materials	2,000		2,000	1,996	4
Total Attendance and Social Work Services	<u>34,178</u>	<u>600</u>	<u>34,778</u>	<u>34,706</u>	<u>72</u>
Health Services:					
Salaries	105,138		105,138	104,424	714
Other Salaries	1,640		1,640	1,450	190
Supplies and Materials	2,820		2,820	2,748	72
Total Health Services	<u>109,598</u>	<u>-</u>	<u>109,598</u>	<u>108,622</u>	<u>976</u>
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	55,450		55,450	53,993	1,457
Salaries of Secretarial and Clerical Assistants	49,868		49,868	49,247	621
Salaries of Facilitators, Math & Literacy Coaches	184,705		184,705	179,235	5,470
Other Objects	2,600		2,600	1,331	1,269
Total Improvement of Instruction Services	<u>292,623</u>	<u>-</u>	<u>292,623</u>	<u>283,806</u>	<u>8,817</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

School: Fourteenth Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
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	213,497	\$ 13,000	226,497	\$ 225,689	808
Salaries of Secretarial and Clerical Assistants	49,867	5,000	54,867	53,903	964
Other Purchased Services	6,483		6,483	4,108	2,375
Supplies and Materials	2,900		2,900	2,522	378
Other Objects	5,915		5,915	2,494	3,421
Total Support Services – School Administration	278,662	18,000	296,662	288,716	7,946
Security:					
Salaries	73,782	15,000	88,782	88,503	279
Total Security	73,782	15,000	88,782	88,503	279
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	3,522		3,522	780	2,742
Total Student Transportation Services	3,522	-	3,522	780	2,742
Unallocated Benefits:					
Health Benefits	375,831		375,831	375,831	
Total Unallocated Benefits	375,831	-	375,831	375,831	-
Total Undistributed Expenditures	1,178,196	33,600	1,211,796	1,180,964	30,832
Total Expenditures - Current Expense	2,542,546	(29,400)	2,513,146	2,342,201	170,945
Total Expenditures - School Based	2,542,546	(29,400)	2,513,146	2,342,201	170,945
Other Financing Sources:					
Transfers In	2,540,607	(29,400)	2,511,207	2,397,477	(113,730)
Total Other Financing Sources	2,540,607	(29,400)	2,511,207	2,397,477	(113,730)
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(1,939)		(1,939)	55,276	57,215
Fund Balances, July 1	1,939		1,939	1,939	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 57,215	\$ 57,215

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

School: Franklin Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Kindergarten	\$ 177,098	\$ (12,000)	\$ 165,098	\$ 162,237	\$ 2,861
Grades 1- 5	1,857,943	(54,000)	1,803,943	1,802,797	1,146
Grades 6-8	111,315	86,200	197,515	194,877	2,638
Undistributed Instruction:					
Other Salaries of Instruction	37,900	100	38,000	37,912	88
General Supplies	80,230		80,230	75,622	4,608
Other Objects	9,480		9,480	1,748	7,732
Total Regular Programs	2,273,966	20,300	2,294,266	2,275,193	19,073
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	345,524	3,000	348,524	347,568	956
Other Salaries of Instruction	46,443		46,443	40,346	6,097
General Supplies	6,120		6,120	6,079	41
Total Learning and/or Language Disabilities	398,087	3,000	401,087	393,993	7,094
Resource Room/Resource Center:					
Salaries of Teachers	499,118	(25,000)	474,118	471,467	2,651
Other Salaries of Instruction	9,750	(7,800)	1,950		1,950
General Supplies	4,000		4,000	2,072	1,928
Total Resource Room/Resource Center	512,868	(32,800)	480,068	473,539	6,529
Total Special Education	910,955	(29,800)	881,155	867,532	13,623
Bilingual Education:					
Salaries of Teachers	1,130,579	23,000	1,153,579	1,147,055	6,524
Other Salaries of Instruction	100,062	3,000	103,062	92,366	10,696
General Supplies	16,144		16,144	15,256	888
Total Bilingual Education	1,246,785	26,000	1,272,785	1,254,677	18,108
School Sponsored Co-curricular Activities:					
Salaries	18,800		18,800	17,800	1,000
Supplies and Materials	685		685		685
Total School Sponsored Co-curricular Activities	19,485	-	19,485	17,800	1,685
School Sponsored Athletics:					
Salaries	17,000		17,000	17,000	
Supplies and Materials	3,500		3,500	2,798	702
Total School Sponsored Athletics	20,500	-	20,500	19,798	702
Before/After School Programs:					
Salaries of Teachers	34,320	(15,000)	19,320	6,450	12,870
Other Salaries for Instruction	11,880	11,000	22,880	21,887	993
Total Before/After School Programs	46,200	(4,000)	42,200	28,337	13,863
Total Instruction	4,517,891	12,500	4,530,391	4,463,337	67,054
Attendance and Social Work Services:					
Salaries	187,620		187,620	165,743	21,877
Salaries of Family Liaisons/Comm Parent Inv. Specialists	36,500		36,500	31,111	5,389
Total Attendance and Social Work Services	224,120	-	224,120	196,854	27,266

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

School: Franklin Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Health Services:					
Salaries	\$ 100,688	\$ 600	\$ 101,288	\$ 101,265	\$ 23
Other Salaries	1,295	200	1,495	1,418	77
Supplies and Materials	2,800		2,800	2,528	272
Total Health Services	104,783	800	105,583	105,211	372
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	113,068		113,068	109,139	3,929
Salaries of Secretarial and Clerical Assistants	49,882		49,882	48,287	1,595
Salaries of Facilitators, Math & Literacy Coaches	176,971	39,000	215,971	214,982	989
Other Objects	3,600		3,600	3,600	3,600
Total Improvement of Instruction Services	343,521	39,000	382,521	372,408	10,113
Educational Media/Library Services:					
Supplies and Materials	4,000		4,000	3,963	37
Total Educational Media/Library Services	4,000	-	4,000	3,963	37
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	251,223	18,000	269,223	268,803	420
Salaries of Secretarial and Clerical Assistants	49,883	3,000	52,883	52,030	853
Other Purchased Services	29,935	(14,000)	15,935	10,888	5,047
Supplies and Materials	5,001		5,001	1,894	3,107
Other Objects	2,400		2,400	700	1,700
Total Support Services – School Administration	338,442	7,000	345,442	334,315	11,127
Security:					
Salaries	72,889	5,000	77,889	77,203	686
General Supplies	2,082		2,082	1,785	297
Total Security	74,971	5,000	79,971	78,988	983
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	917,896		917,896	917,896	
Total Unallocated Benefits	917,896		917,896	917,896	
Total Undistributed Expenditures	2,015,733	51,800	2,067,533	2,009,635	57,898
Total Expenditures - Current Expense	6,533,624	64,300	6,597,924	6,472,972	124,952
Total Expenditures - School Based	6,533,624	64,300	6,597,924	6,472,972	124,952

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

School: Franklin Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Other Financing Sources:					
Transfers In	\$ 6,515,613	\$ 64,300	\$ 6,579,913	\$ 6,464,630	\$ (115,283)
Total Other Financing Sources	<u>6,515,613</u>	<u>64,300</u>	<u>6,579,913</u>	<u>6,464,630</u>	<u>(115,283)</u>
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(18,011)		(18,011)	(8,342)	9,669
Fund Balances, July 1	18,011		18,011	18,011	
Fund Balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,669</u>	<u>\$ 9,669</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

School: George Washington Carver	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Kindergarten	\$ 166,406	\$ 6,500	\$ 172,906	\$ 172,350	\$ 556
Grades 1- 5	878,903	50,000	928,903	918,538	10,365
Grades 6-8	1,050,344	(171,000)	879,344	876,111	3,233
Undistributed Instruction:					
Other Salaries of Instruction	75,144		75,144	74,401	743
General Supplies	56,208		56,208	51,202	5,006
Textbooks	2,000		2,000		2,000
Other Objects	8,895		8,895	4,396	4,499
Total Regular Programs	2,237,900	(114,500)	2,123,400	2,096,998	26,402
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	541,052	5,000	546,052	545,802	250
Other Salaries of Instruction	15,600		15,600		15,600
General Supplies	8,000		8,000	6,044	1,956
Total Learning and/or Language Disabilities	564,652	5,000	569,652	551,846	17,806
Resource Room/Resource Center:					
Salaries of Teachers	177,759	28,000	205,759	205,517	242
Other Salaries of Instruction	5,850		5,850		5,850
General Supplies	2,000		2,000		2,000
Total Resource Room/Resource Center	185,609	28,000	213,609	205,517	8,092
Total Special Education	750,261	33,000	783,261	757,363	25,898
Bilingual Education:					
Salaries of Teachers	30,000		30,000		30,000
Total Bilingual Education	30,000	-	30,000	-	30,000
School Sponsored Co-curricular Activities:					
Salaries	24,800		24,800		24,800
Supplies and Materials	450		450		450
Total School Sponsored Co-curricular Activities	25,250	-	25,250	-	25,250
School Sponsored Athletics:					
Salaries	17,000	3,000	20,000	19,900	100
Supplies and Materials	6,000		6,000		6,000
Total School Sponsored Athletics	23,000	3,000	26,000	19,900	6,100
Before/After School Programs:					
Salaries of Teachers	5,460	(500)	4,960	1,144	3,816
Other Salaries for Instruction	3,450	500	3,950	3,842	108
Total Before/After School Programs	8,910	-	8,910	4,986	3,924
Total Instruction	3,075,321	(78,500)	2,996,821	2,879,247	117,574

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

Year ended June 30, 2022

School: George Washington Carver	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Attendance and Social Work Services:					
Salaries	\$ 73,385	\$ 3,000	\$ 76,385	\$ 75,883	\$ 502
Salaries of Family Liaisons/Comm Parent Inv. Specialists	51,310		51,310	29,751	21,559
Total Attendance and Social Work Services	124,695	3,000	127,695	105,634	22,061
Health Services:					
Salaries	100,688	1,000	101,688	101,241	447
Other Salaries	1,640	2,000	3,640	3,152	488
Supplies and Materials	3,109		3,109	2,006	1,103
Total Health Services	105,437	3,000	108,437	106,399	2,038
Guidance:					
Salaries of Other Professional Staff	104,954		104,954	103,814	1,140
Total Guidance	104,954	-	104,954	103,814	1,140
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	110,900		110,900	107,985	2,915
Salaries of Secretarial and Clerical Assistants	53,870		53,870	51,953	1,917
Salaries of Facilitators, Math & Literacy Coaches	180,713	13,000	193,713	193,388	325
Other Objects	3,600		3,600		3,600
Total Improvement of Instruction Services	349,083	13,000	362,083	353,326	8,757
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	251,829	15,000	266,829	265,783	1,046
Salaries of Secretarial and Clerical Assistants	53,870	2,000	55,870	55,354	516
Other Purchased Services	12,570		12,570	7,570	5,000
Supplies and Materials	2,000		2,000		2,000
Other Objects	4,600		4,600	700	3,900
Total Support Services – School Administration	324,869	17,000	341,869	329,407	12,462
Security:					
Salaries	56,747	1,000	57,747	57,398	349
Total Security	56,747	1,000	57,747	57,398	349
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	5,000		5,000	715	4,285
Total Student Transportation Services	5,000	-	5,000	715	4,285
Unallocated Benefits:					
Health Benefits	734,750		734,750	734,750	
Total Unallocated Benefits	734,750	-	734,750	734,750	-
Total Undistributed Expenditures	1,810,535	37,000	1,847,535	1,791,443	56,092
Total Expenditures - Current Expense	4,885,856	(41,500)	4,844,356	4,670,690	173,666
Total Expenditures - School Based	4,885,856	(41,500)	4,844,356	4,670,690	173,666

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

School: George Washington Carver	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Other Financing Sources:					
Transfers In	\$ 4,881,839	\$ (41,500)	\$ 4,840,339	\$ 4,677,124	\$ (163,215)
Total Other Financing Sources	4,881,839	(41,500)	4,840,339	4,677,124	(163,215)
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(4,017)		(4,017)	6,434	10,451
Fund Balances, July 1	4,017		4,017	4,017	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 10,451	\$ 10,451

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

School: Harriet Tubman	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Kindergarten	\$ 135,762	\$ 30,000	\$ 165,762	\$ 160,960	\$ 4,802
Grades 1- 5	1,351,898	(140,000)	1,211,898	1,210,796	1,102
Grades 6-8	487,945	5,000	492,945	461,855	31,090
Undistributed Instruction:					
Other Salaries of Instruction	75,800		75,800	75,521	279
General Supplies	45,775	(6,483)	39,292	30,344	8,948
Other Objects	7,255		7,255	230	7,025
Total Regular Programs	2,104,435	(111,483)	1,992,952	1,939,706	53,246
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	322,592		322,592	318,378	4,214
Other Salaries of Instruction	9,750		9,750		9,750
General Supplies	6,000		6,000	4,685	1,315
Total Learning and/or Language Disabilities	338,342	-	338,342	323,063	15,279
Resource Room/Resource Center:					
Salaries of Teachers	176,587	2,000	178,587	177,900	687
Other Salaries of Instruction	1,950	6,000	7,950	6,615	1,335
Total Resource Room/Resource Center	178,537	8,000	186,537	184,515	2,022
Total Special Education	516,879	8,000	524,879	507,578	17,301
School Sponsored Co-curricular Activities:					
Salaries	20,300		20,300	14,596	5,704
Total School Sponsored Co-curricular Activities	20,300	-	20,300	14,596	5,704
School Sponsored Athletics:					
Salaries	12,700		12,700	12,700	
Supplies and Materials	1,800		1,800		1,800
Total School Sponsored Athletics	14,500	-	14,500	12,700	1,800
Before/After School Programs:					
Salaries of Teachers	8,800	3,282	12,082	7,685	4,397
Other Salaries for Instruction		3,718	3,718	2,596	1,122
Total Before/After School Programs	8,800	7,000	15,800	10,281	5,519
Total Instruction	2,664,914	(96,483)	2,568,431	2,484,861	83,570
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Specialists	37,386	1,000	38,386	37,977	409
Total Attendance and Social Work Services	37,386	1,000	38,386	37,977	409
Health Services:					
Salaries	104,512		104,512	102,814	1,698
Other Salaries	1,640		1,640	1,441	199
Supplies and Materials	1,705		1,705	1,471	234
Total Health Services	107,857	-	107,857	105,726	2,131

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

Year ended June 30, 2022

School: Harriet Tubman	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Guidance:					
Salaries of Other Professional Staff	\$ 80,000		\$ 80,000	\$ 60,925	\$ 19,075
Supplies and Materials	600		600		600
Total Guidance	<u>80,600</u>	-	<u>80,600</u>	<u>60,925</u>	<u>19,675</u>
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	53,282		53,282	51,881	1,401
Salaries of Secretarial and Clerical Assistants	51,210	\$ 1,000	52,210	51,618	592
Salaries of Facilitators, Math & Literacy Coaches	181,095	24,000	205,095	204,152	943
Other Objects	3,600		3,600		3,600
Total Improvement of Instruction Services	<u>289,187</u>	<u>25,000</u>	<u>314,187</u>	<u>307,651</u>	<u>6,536</u>
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	195,596	12,000	207,596	207,027	569
Salaries of Secretarial and Clerical Assistants	51,210	10,000	61,210	60,541	669
Other Purchased Services	18,571		18,571	11,488	7,083
Other Objects	2,900		2,900	1,489	1,411
Total Support Services – School Administration	<u>268,277</u>	<u>22,000</u>	<u>290,277</u>	<u>280,545</u>	<u>9,732</u>
Security:					
Salaries	94,758	3,000	97,758	97,731	27
Total Security	<u>94,758</u>	<u>3,000</u>	<u>97,758</u>	<u>97,731</u>	<u>27</u>
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	5,000		5,000	2,715	2,285
Total Student Transportation Services	<u>5,000</u>	-	<u>5,000</u>	<u>2,715</u>	<u>2,285</u>
Unallocated Benefits:					
Health Benefits	607,112		607,112	607,112	
Total Unallocated Benefits	<u>607,112</u>	-	<u>607,112</u>	<u>607,112</u>	-
Total Undistributed Expenditures	<u>1,490,177</u>	<u>51,000</u>	<u>1,541,177</u>	<u>1,500,382</u>	<u>40,795</u>
Total Expenditures - Current Expense	<u>4,155,091</u>	<u>(45,483)</u>	<u>4,109,608</u>	<u>3,985,243</u>	<u>124,365</u>
Capital Outlay:					
Equipment:					
Regular Programs - Instruction:					
Grades 1-5		6,483	6,483	6,483	
Total Equipment	-	<u>6,483</u>	<u>6,483</u>	<u>6,483</u>	-
Total Expenditures - School Based	<u>4,155,091</u>	<u>(39,000)</u>	<u>4,116,091</u>	<u>3,991,726</u>	<u>124,365</u>
Other Financing Sources:					
Transfers In	4,150,909	(39,000)	4,111,909	3,994,308	(117,601)
Total Other Financing Sources	<u>4,150,909</u>	<u>(39,000)</u>	<u>4,111,909</u>	<u>3,994,308</u>	<u>(117,601)</u>
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(4,182)		(4,182)	2,582	6,764
Fund Balances, July 1	4,182		4,182	4,182	
Fund Balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,764</u>	<u>\$ 6,764</u>

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

Year ended June 30, 2022

School: Hawkins Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Kindergarten	\$ 202,428	\$ (101,402)	\$ 101,026	\$ 96,724	\$ 4,302
Grades 1- 5	1,559,015	(208,660)	1,350,355	1,342,326	8,029
Grades 6-8	762,986	10,000	772,986	753,384	19,602
Undistributed Instruction:					
Other Salaries of Instruction	75,474		75,474	74,707	767
General Supplies	33,809	14,750	48,559	27,767	20,792
Textbooks	750	(750)			
Other Objects	10,740	1,000	11,740	4,552	7,188
Total Regular Programs	2,645,202	(285,062)	2,360,140	2,299,460	60,680
Instruction - Special Education:					
Resource Room/Resource Center:					
Salaries of Teachers	415,150	14,000	429,150	428,252	898
Other Salaries of Instruction	11,700		11,700		11,700
General Supplies	6,000	(6,000)			
Total Resource Room/Resource Center	432,850	8,000	440,850	428,252	12,598
Total Special Education	432,850	8,000	440,850	428,252	12,598
Bilingual Education:					
Salaries of Teachers	752,012	267,062	1,019,074	997,854	21,220
Other Salaries of Instruction	58,308	(15,000)	43,308	36,466	6,842
General Supplies	6,000	(6,000)			
Total Bilingual Education	816,320	246,062	1,062,382	1,034,320	28,062
School Sponsored Co-curricular Activities:					
Salaries	32,700		32,700	28,600	4,100
Total School Sponsored Co-curricular Activities	32,700	-	32,700	28,600	4,100
School Sponsored Athletics:					
Salaries	17,000		17,000	16,700	300
Total School Sponsored Athletics	17,000	-	17,000	16,700	300
Before/After School Programs:					
Salaries of Teachers	3,200		3,200		3,200
Total Before/After School Programs	3,200	-	3,200	-	3,200
Total Instruction	3,947,272	(31,000)	3,916,272	3,807,332	108,940
Attendance and Social Work Services:					
Salaries	58,993		58,993	58,850	143
Salaries of Family Liaisons/Comm Parent Inv. Specialists	36,819	250	37,069	36,911	158
Total Attendance and Social Work Services	95,812	250	96,062	95,761	301

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

Year ended June 30, 2022

School: Hawkins Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Health Services:					
Salaries	\$ 102,768	\$ 500	\$ 103,268	\$ 103,266	\$ 2
Other Salaries	1,640		1,640	1,446	194
Supplies and Materials	1,500		1,500	1,180	320
Total Health Services	105,908	500	106,408	105,892	516
Guidance:					
Salaries of Other Professional Staff	103,923		103,923	101,803	2,120
Supplies and Materials	500		500	357	143
Total Guidance	104,423	-	104,423	102,160	2,263
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	123,908		123,908	120,471	3,437
Salaries of Secretarial and Clerical Assistants	58,125		58,125	54,787	3,338
Salaries of Facilitators, Math & Literacy Coaches	190,842	(50,000)	140,842	125,204	15,638
Other Objects	3,600		3,600		3,600
Total Improvement of Instruction Services	376,475	(50,000)	326,475	300,462	26,013
Educational Media/Library Services:					
Salaries of Other Professional Staff	111,746		111,746	109,873	1,873
Supplies and Materials	2,000	(2,000)			
Total Educational Media/Library Services	113,746	(2,000)	111,746	109,873	1,873
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	270,543	17,000	287,543	287,078	465
Salaries of Secretarial and Clerical Assistants	58,125		58,125	57,786	339
Other Salaries	780		780	735	45
Other Purchased Services	14,415	2,000	16,415	4,821	11,594
Other Objects	7,000		7,000	5,814	1,186
Total Support Services – School Administration	350,863	19,000	369,863	356,234	13,629
Security:					
Salaries	89,358	6,000	95,358	94,380	978
General Supplies	960		960	776	184
Total Security	90,318	6,000	96,318	95,156	1,162
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	10,000	(3,000)	7,000	3,500	3,500
Total Student Transportation Services	10,000	(3,000)	7,000	3,500	3,500
Unallocated Benefits:					
Health Benefits	968,488		968,488	968,488	
Total Unallocated Benefits	968,488	-	968,488	968,488	-
Total Undistributed Expenditures	2,216,033	(29,250)	2,186,783	2,137,526	49,257
Total Expenditures - Current Expense	6,163,305	(60,250)	6,103,055	5,944,858	158,197
Total Expenditures - School Based	6,163,305	(60,250)	6,103,055	5,944,858	158,197

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

School: Hawkins Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Other Financing Sources:					
Transfers In	\$ 6,149,695	\$ (60,250)	\$ 6,089,445	\$ 5,955,360	\$ (134,085)
Total Other Financing Sources	<u>6,149,695</u>	<u>(60,250)</u>	<u>6,089,445</u>	<u>5,955,360</u>	<u>(134,085)</u>
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(13,610)		(13,610)	10,502	24,112
Fund Balances, July 1	13,610		13,610	13,610	
Fund Balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 24,112</u>	<u>\$ 24,112</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

School: Hawthorne Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Kindergarten	\$ 164,344	\$ 1,000	\$ 165,344	\$ 161,274	\$ 4,070
Grades 1- 5	1,276,955	(102,000)	1,174,955	1,171,700	3,255
Grades 6-8	864,032	(82,000)	782,032	781,350	682
Undistributed Instruction:					
Other Salaries of Instruction	61,250	(15,000)	46,250	32,103	14,147
General Supplies	41,621	(11,350)	30,271	16,116	14,155
Other Objects	6,780		6,780	811	5,969
Total Regular Programs	2,414,982	(209,350)	2,205,632	2,163,354	42,278
Instruction - Special Education:					
Cognitive - Mild:					
General Supplies	6,000		6,000		6,000
Total Cognitive - Mild	6,000	-	6,000	-	6,000
Learning and/or Language Disabilities:					
Salaries of Teachers	477,784	10,000	487,784	487,482	302
Other Salaries of Instruction	49,098		49,098	38,118	10,980
Total Learning and/or Language Disabilities	526,882	10,000	536,882	525,600	11,282
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	177,163		177,163	170,505	6,658
Other Salaries of Instruction	3,900		3,900	2,817	1,083
General Supplies	2,000		2,000		2,000
Total Resource Room/Resource Center	183,063	-	183,063	173,322	9,741
Total Special Education	717,895	10,000	727,895	698,922	28,973
School Sponsored Co-curricular Activities:					
Salaries	11,800		11,800	7,500	4,300
Other Objects	2,125		2,125		2,125
Total School Sponsored Co-curricular Activities	13,925	-	13,925	7,500	6,425
School Sponsored Athletics:					
Salaries	12,700	3,000	15,700	14,700	1,000
Supplies and Materials	4,500		4,500		4,500
Total School Sponsored Athletics	17,200	3,000	20,200	14,700	5,500
Before/After School Programs:					
Salaries of Teachers	5,600	(2,300)	3,300	1,198	2,102
Other Salaries for Instruction	9,000	2,800	11,800	2,500	9,300
Total Before/After School Programs	14,600	500	15,100	3,698	11,402
Total Instruction	3,178,602	(195,850)	2,982,752	2,888,174	94,578
Attendance and Social Work Services:					
Salaries	107,620	10,350	117,970	109,375	8,595
Salaries of Family Liaisons/Comm Parent Inv. Specialists	34,035	500	34,535	34,517	18
Total Attendance and Social Work Services	141,655	10,850	152,505	143,892	8,613
Health Services:					
Salaries	102,742		102,742	102,485	257
Other Salaries	1,640		1,640		1,640
Total Health Services	104,382	-	104,382	102,485	1,897

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

School: Hawthorne Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Guidance:					
Salaries of Other Professional Staff	\$ 105,583	\$ 500	\$ 106,083	\$ 105,993	\$ 90
Total Guidance	105,583	500	106,083	105,993	90
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	70,387		70,387	68,538	1,849
Salaries of Secretarial and Clerical Assistants	58,914		58,914	54,305	4,609
Salaries of Facilitators, Math & Literacy Coaches	151,462	8,000	159,462	158,582	880
Other Objects	3,600		3,600		3,600
Total Improvement of Instruction Services	284,363	8,000	292,363	281,425	10,938
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	205,610	13,000	218,610	217,831	779
Salaries of Secretarial and Clerical Assistants	58,914		58,914	58,471	443
Other Salaries	3,611	5,000	8,611	7,843	768
Other Purchased Services	7,339		7,339	3,999	3,340
Supplies and Materials	1,708		1,708		1,708
Other Objects	3,950	1,000	4,950	3,911	1,039
Total Support Services – School Administration	281,132	19,000	300,132	292,055	8,077
Security:					
Salaries	95,625	500	96,125	96,022	103
Total Security	95,625	500	96,125	96,022	103
Student Transportation Services:					
Contracted Services – Transportation (Other than Between Home and School) – Vendors	5,000		5,000		5,000
Total Student Transportation Services	5,000	-	5,000	-	5,000
Unallocated Benefits:					
Health Benefits	686,615		686,615	686,615	
Total Unallocated Benefits	686,615	-	686,615	686,615	-
Total Undistributed Expenditures	1,704,355	38,850	1,743,205	1,708,487	34,718
Total Expenditures - Current Expense	4,882,957	(157,000)	4,725,957	4,596,661	129,296
Total Expenditures - School Based	4,882,957	(157,000)	4,725,957	4,596,661	129,296
Other Financing Sources:					
Transfers In	4,880,777	(157,000)	4,723,777	4,601,826	(121,951)
Total Other Financing Sources	4,880,777	(157,000)	4,723,777	4,601,826	(121,951)
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(2,180)		(2,180)	5,165	7,345
Fund Balances, July 1	2,180		2,180	2,180	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 7,345	\$ 7,345

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

School: American History High	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Grades 9-12	\$ 2,521,669	\$ (77,500)	\$ 2,444,169	\$ 2,430,001	\$ 14,168
Undistributed Instruction:					
General Supplies	50,313	(4,139)	46,174	35,255	10,919
Other Objects	13,315		13,315	10,649	2,666
Total Regular Programs	<u>2,585,297</u>	<u>(81,639)</u>	<u>2,503,658</u>	<u>2,475,905</u>	<u>27,753</u>
Instruction - Special Education:					
Resource Room/Resource Center:					
Salaries of Teachers	127,605		127,605	115,919	11,686
Other Salaries of Instruction	4,475		4,475		4,475
General Supplies	4,495		4,495	2,855	1,640
Other Objects	2,000		2,000	639	1,361
Total Resource Room/Resource Center	<u>138,575</u>	<u>-</u>	<u>138,575</u>	<u>119,413</u>	<u>19,162</u>
Autism:					
Salaries of Teachers	468,816	13,000	481,816	481,115	701
Other Salaries of Instruction	236,911		236,911	201,442	35,469
General Supplies	6,000		6,000	3,627	2,373
Total Autism	<u>711,727</u>	<u>13,000</u>	<u>724,727</u>	<u>686,184</u>	<u>38,543</u>
Total Special Education	<u>850,302</u>	<u>13,000</u>	<u>863,302</u>	<u>805,597</u>	<u>57,705</u>
School Sponsored Co-curricular Activities:					
Salaries	60,700	(23,000)	37,700	29,315	8,385
Total School Sponsored Co-curricular Activities	<u>60,700</u>	<u>(23,000)</u>	<u>37,700</u>	<u>29,315</u>	<u>8,385</u>
School Sponsored Athletics:					
Salaries	80,100		80,100	70,700	9,400
Supplies and Materials	12,102		12,102	6,668	5,434
Other Objects	8,668		8,668	2,500	6,168
Total School Sponsored Athletics	<u>100,870</u>	<u>-</u>	<u>100,870</u>	<u>79,868</u>	<u>21,002</u>
Before/After School Programs:					
Salaries of Teachers	36,800		36,800	34,384	2,416
Total Before/After School Programs	<u>36,800</u>	<u>-</u>	<u>36,800</u>	<u>34,384</u>	<u>2,416</u>
Total Instruction	<u>3,633,969</u>	<u>(91,639)</u>	<u>3,542,330</u>	<u>3,425,069</u>	<u>117,261</u>
Attendance and Social Work Services:					
Salaries	104,000		104,000	100,952	3,048
Salaries of Family Liaisons/Comm Parent Inv. Specialists	31,250	350	31,600	31,508	92
Supplies and Materials	5,000		5,000	3,194	1,806
Total Attendance and Social Work Services	<u>140,250</u>	<u>350</u>	<u>140,600</u>	<u>135,654</u>	<u>4,946</u>
Health Services:					
Salaries	106,850	17,000	123,850	123,389	461
Other Salaries	1,230		1,230		1,230
Supplies and Materials	1,000		1,000	744	256
Total Health Services	<u>109,080</u>	<u>17,000</u>	<u>126,080</u>	<u>124,133</u>	<u>1,947</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

School: American History High	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Guidance:					
Salaries of Other Professional Staff	\$ 181,005		\$ 181,005	\$ 180,665	\$ 340
Other Salaries	6,500		6,500	5,942	558
Total Guidance	187,505	-	187,505	186,607	898
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	70,298		70,298	69,046	1,252
Salaries of Other Professional Staff	245,454	\$ 62,000	307,454	306,708	746
Salaries of Secretarial and Clerical Assistants	54,270	50	54,320	54,301	19
Other Objects	2,600		2,600		2,600
Total Improvement of Instruction Services	372,622	62,050	434,672	430,055	4,617
Educational Media/Library Services:					
Salaries of Other Professional Staff	98,278	5,000	103,278	103,006	272
Other Salaries	5,760	(5,000)	760		760
Purchased Professional and Technical Services	6,000		6,000	4,500	1,500
Total Educational Media/Library Services	110,038	-	110,038	107,506	2,532
Instructional Staff Training Services:					
Purchased Professional –Education Services	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	14,000	235,092	234,965	127
Salaries of Other Professional Staff	89,863	(85,000)	4,863		4,863
Salaries of Secretarial and Clerical Assistants	54,271	3,000	57,271	56,483	788
Other Salaries	270		270	101	169
Other Purchased Services	12,012	4,139	16,151	12,172	3,979
Supplies and Materials	8,340		8,340	2,068	6,272
Other Objects	3,480		3,480	3,142	338
Total Support Services – School Administration	389,328	(63,861)	325,467	308,931	16,536
Security:					
Salaries	101,892		101,892	101,184	708
General Supplies	1,750		1,750	1,683	67
Total Security	103,642	-	103,642	102,867	775
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	8,000		8,000	2,550	5,450
Total Student Transportation Services	8,000	-	8,000	2,550	5,450
Unallocated Benefits:					
Health Benefits	881,758		881,758	881,758	
Total Unallocated Benefits	881,758	-	881,758	881,758	-
Total Undistributed Expenditures	2,303,623	15,539	2,319,162	2,280,061	39,101
Total Expenditures - Current Expense	5,937,592	(76,100)	5,861,492	5,705,130	156,362
Total Expenditures - School Based	5,937,592	(76,100)	5,861,492	5,705,130	156,362

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

School: American History High	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Other Financing Sources:					
Transfers In	\$ 5,929,641	\$ (76,100)	\$ 5,853,541	\$ 5,707,944	\$ (145,597)
Total Other Financing Sources	5,929,641	(76,100)	5,853,541	5,707,944	(145,597)
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(7,951)		(7,951)	2,814	10,765
Fund Balances, July 1	7,951		7,951	7,951	
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, 2022

School: Ivy Hill	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Kindergarten	\$ 120,856		\$ 120,856	\$ 119,985	\$ 871
Grades 1- 5	872,648	\$ 49,000	921,648	913,244	8,404
Grades 6-8	1,217,071	(75,000)	1,142,071	1,115,735	26,336
Undistributed Instruction:					
Other Salaries of Instruction	62,441	(17,000)	45,441	41,878	3,563
General Supplies	39,738		39,738	24,139	15,599
Other Objects	7,920		7,920	1,700	6,220
Total Regular Programs	2,320,674	(43,000)	2,277,674	2,216,681	60,993
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Other Salaries of Instruction	1,950		1,950		1,950
General Supplies	14,000		14,000	7,730	6,270
Total Learning and/or Language Disabilities	15,950	-	15,950	7,730	8,220
Resource Room/Resource Center:					
Salaries of Teachers	279,381	34,000	313,381	312,780	601
Other Salaries of Instruction	7,800		7,800	2,608	5,192
Total Resource Room/Resource Center	287,181	34,000	321,181	315,388	5,793
Autism:					
Salaries of Teachers	765,266	(40,000)	725,266	717,928	7,338
Other Salaries of Instruction	228,747	(25,000)	203,747	184,041	19,706
Total Autism	994,013	(65,000)	929,013	901,969	27,044
Total Special Education	1,297,144	(31,000)	1,266,144	1,225,087	41,057
Bilingual Education:					
Salaries of Teachers	526,806	5,000	531,806	531,156	650
Other Salaries of Instruction	22,610	(5,000)	17,610		17,610
General Supplies	7,000		7,000		7,000
Total Bilingual Education	556,416	-	556,416	531,156	25,260
School Sponsored Co-curricular Activities:					
Salaries	33,072		33,072	23,772	9,300
Supplies and Materials	2,800		2,800		2,800
Total School Sponsored Co-curricular Activities	35,872	-	35,872	23,772	12,100
School Sponsored Athletics:					
Salaries	17,000	7,000	24,000	23,300	700
Supplies and Materials	6,000		6,000	133	5,867
Total School Sponsored Athletics	23,000	7,000	30,000	23,433	6,567
Before/After School Programs:					
Salaries of Teachers	30,000	11,980	41,980	38,895	3,085
Other Salaries for Instruction	5,460	5,020	10,480		10,480
Total Before/After School Programs	35,460	17,000	52,460	38,895	13,565
Total Instruction	4,268,566	(50,000)	4,218,566	4,059,024	159,542

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

Year ended June 30, 2022

School: Ivy Hill	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Attendance and Social Work Services:					
Salaries	\$ 107,620		\$ 107,620	\$ 105,399	\$ 2,221
Salaries of Family Liaisons/Comm Parent Inv. Specialists	46,101	\$ 3,000	49,101	48,700	401
Other Objects	2,000		2,000		2,000
Total Attendance and Social Work Services	155,721	3,000	158,721	154,099	4,622
Health Services:					
Salaries	108,904		108,904	108,593	311
Other Salaries	1,640		1,640		1,640
Total Health Services	110,544	-	110,544	108,593	1,951
Guidance:					
Salaries of Other Professional Staff	71,756	2,000	73,756	73,179	577
Total Guidance	71,756	2,000	73,756	73,179	577
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	121,578		121,578	117,224	4,354
Salaries of Secretarial and Clerical Assistants	57,336	2,000	59,336	58,046	1,290
Salaries of Facilitators, Math & Literacy Coaches	181,095	2,000	183,095	183,070	25
Other Objects	3,600		3,600		3,600
Total Improvement of Instruction Services	363,609	4,000	367,609	358,340	9,269
Educational Media/Library Services:					
Salaries of Other Professional Staff	102,917		102,917	102,814	103
Total Educational Media/Library Services	102,917	-	102,917	102,814	103
Instructional Staff Training Services:					
Purchased Professional – Education Services	7,200		7,200		7,200
Total Instructional Staff Training Services	7,200	-	7,200	-	7,200
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	273,919	18,000	291,919	291,894	25
Salaries of Secretarial and Clerical Assistants	57,336	7,000	64,336	63,760	576
Other Purchased Services	13,576		13,576	7,575	6,001
Supplies and Materials	3,195		3,195	194	3,001
Other Objects	2,652		2,652		2,652
Total Support Services – School Administration	350,678	25,000	375,678	363,423	12,255
Security:					
Salaries	117,046		117,046	113,785	3,261
Total Security	117,046	-	117,046	113,785	3,261

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

School: Ivy Hill	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	\$ 8,100		\$ 8,100		\$ 8,100
Total Student Transportation Services	8,100	-	8,100	-	8,100
Total Undistributed Expenditures	2,299,424	\$ 34,000	2,333,424	\$ 2,286,086	47,338
Total Expenditures - Current Expense	6,567,990	(16,000)	6,551,990	6,345,110	206,880
Capital Outlay:					
Equipment:					
Regular Programs - Instruction:					
Grades 1-5	11,100		11,100		11,100
Total Equipment	11,100	-	11,100	-	11,100
Total Expenditures - School Based	6,579,090	(16,000)	6,563,090	6,345,110	217,980
Other Financing Sources:					
Transfers In	6,577,557	(16,000)	6,561,557	6,346,792	(214,765)
Total Other Financing Sources	6,577,557	(16,000)	6,561,557	6,346,792	(214,765)
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(1,533)		(1,533)	1,682	3,215
Fund Balances, July 1	1,533		1,533	1,533	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 3,215	\$ 3,215

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

School: John F. Kennedy	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Grades 6-8	\$ 67,840	\$ 2,000	\$ 69,840	\$ 67,413	\$ 2,427
Grades 9-12	296,191	85,000	381,191	378,400	2,791
Undistributed Instruction:					
General Supplies	12,497		12,497	8,972	3,525
Total Regular Programs	376,528	87,000	463,528	454,785	8,743
Instruction - Special Education:					
Multiple Disabilities:					
Other Salaries of Instruction	697,995	(15,000)	682,995	662,094	20,901
Purchased Professional & Educational Services	4,000		4,000	2,000	2,000
General Supplies	18,575		18,575	18,276	299
Total Multiple Disabilities	2,098,459	38,000	2,136,459	2,112,363	24,096
Autism:					
Salaries of Teachers	360,696	1,000	361,696	361,332	364
Other Salaries of Instruction	118,044		118,044	105,972	12,072
General Supplies	5,000	2,700	7,700	7,588	112
Total Autism	483,740	3,700	487,440	474,892	12,548
Total Special Education	2,582,199	41,700	2,623,899	2,587,255	36,644
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	100,560	2,500	103,060	102,524	536
Other Salaries for Instruction	81,660	(55,000)	26,660	18,048	8,612
Total Before/After School Programs	182,220	(52,500)	129,720	120,572	9,148
Total Instruction	3,154,147	76,200	3,230,347	3,175,812	54,535
Attendance and Social Work Services:					
Salaries	107,620		107,620	105,371	2,249
Salaries of Family Liaisons/Comm Parent Inv. Specialists	40,336		40,336	39,421	915
Total Attendance and Social Work Services	147,956	-	147,956	144,792	3,164
Health Services:					
Salaries	203,146		203,146	201,173	1,973
Other Salaries	68,815	2,000	70,815	54,007	16,808
Supplies and Materials	3,532		3,532	2,211	1,321
Total Health Services	275,493	2,000	277,493	257,391	20,102
Guidance:					
Salaries of Other Professional Staff	107,620		107,620	105,399	2,221
Supplies and Materials	521		521	491	30
Total Guidance	108,141	-	108,141	105,890	2,251

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

School: John F. Kennedy	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Improvement of Instruction Services:					
Salaries of Other Professional Staff	\$ 126,732	\$ 5,000	\$ 131,732	\$ 130,804	\$ 928
Salaries of Secretarial and Clerical Assistants	87,469		87,469	86,776	693
Salaries of Facilitators, Math & Literacy Coaches	180,688		180,688	180,374	314
Other Objects	2,925		2,925	1,728	1,197
Total Improvement of Instruction Services	397,814	5,000	402,814	399,682	3,132
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	7,000	159,341	159,307	34
Salaries of Secretarial and Clerical Assistants	87,469	1,000	88,469	88,184	285
Other Salaries	16,282		16,282		16,282
Other Purchased Services	5,393	1,000	6,393	2,749	3,644
Supplies and Materials	1,000		1,000	981	19
Other Objects	4,333		4,333	1,886	2,447
Total Support Services – School Administration	266,818	9,000	275,818	253,107	22,711
Security:					
Salaries	94,421		94,421	69,465	24,956
General Supplies	1,040		1,040	823	217
Total Security	95,461	-	95,461	70,288	25,173
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	10,200		10,200	2,350	7,850
Total Student Transportation Services	10,200	-	10,200	2,350	7,850
Unallocated Benefits:					
Health Benefits	852,848		852,848	852,848	
Total Unallocated Benefits	852,848	-	852,848	852,848	-
Total Undistributed Expenditures	2,155,231	16,000	2,171,231	2,086,348	84,883
Total Expenditures - Current Expense	5,309,378	92,200	5,401,578	5,262,160	139,418
Capital Outlay:					
Equipment:					
Special Education - Instruction:					
Multiple Disabilities	7,400	(3,700)	3,700		3,700
Total Equipment	7,400	(3,700)	3,700	-	3,700
Total Expenditures - School Based	5,316,778	88,500	5,405,278	5,262,160	143,118
Other Financing Sources:					
Transfers In	5,314,078	88,500	5,402,578	5,267,281	(135,297)
Total Other Financing Sources	5,314,078	88,500	5,402,578	5,267,281	(135,297)
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(2,700)		(2,700)	5,121	7,821
Fund Balances, July 1	2,700		2,700	2,700	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 7,821	\$ 7,821

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

School: Lafayette Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Kindergarten	\$ 228,995	\$ 22,000	\$ 250,995	\$ 249,816	\$ 1,179
Grades 1- 5	1,887,160	(40,000)	1,847,160	1,811,246	35,914
Grades 6-8	991,183	(72,500)	918,683	900,210	18,473
Undistributed Instruction:					
Other Salaries of Instruction	188,424	1,000	189,424	188,932	492
General Supplies	104,627	3,733	108,360	86,595	21,765
Textbooks	1,000		1,000	920	80
Other Objects	19,320		19,320	1,680	17,640
Total Regular Programs	3,420,709	(85,767)	3,334,942	3,239,399	95,543
Instruction - Special Education:					
Resource Room/Resource Center:					
Salaries of Teachers	483,306	38,000	521,306	519,689	1,617
Other Salaries of Instruction	13,650		13,650		13,650
General Supplies	8,101	(970)	7,131	5,523	1,608
Total Resource Room/Resource Center	505,057	37,030	542,087	525,212	16,875
Total Special Education	505,057	37,030	542,087	525,212	16,875
Bilingual Education:					
Salaries of Teachers	1,060,644	(83,000)	977,644	945,372	32,272
Other Salaries of Instruction	29,250	(15,000)	14,250		14,250
General Supplies	16,955	(1,938)	15,017	14,796	221
Total Bilingual Education	1,106,849	(99,938)	1,006,911	960,168	46,743
School Sponsored Co-curricular Activities:					
Salaries	27,800		27,800	25,800	2,000
Total School Sponsored Co-curricular Activities	27,800	-	27,800	25,800	2,000
School Sponsored Athletics:					
Salaries	4,300		4,300	4,300	
Supplies and Materials	1,000		1,000	301	699
Total School Sponsored Athletics	5,300	-	5,300	4,601	699
Before/After School Programs:					
Salaries of Teachers	14,320		14,320		14,320
Total Before/After School Programs	14,320	-	14,320	-	14,320
Total Instruction	5,080,035	(148,675)	4,931,360	4,755,180	176,180
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	59,921		59,921	56,467	3,454
Salaries of Family Liaisons/Comm Parent Inv. Specialists	34,963	700	35,663	35,439	224
Supplies and Materials	500		500	498	2
Total Attendance and Social Work Services	95,384	700	96,084	92,404	3,680

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

Year ended June 30, 2022

School: Lafayette Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Health Services:					
Salaries	\$ 314,466	\$ (5,000)	\$ 309,466	\$ 307,880	\$ 1,586
Other Salaries	4,800		4,800		4,800
Supplies and Materials	2,000	(52)	1,948	1,839	109
Total Health Services	321,266	(5,052)	316,214	309,719	6,495
Guidance:					
Salaries of Other Professional Staff	105,583		105,583	105,399	184
Supplies and Materials	500		500	496	4
Total Guidance	106,083	-	106,083	105,895	188
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	241,146	(15,000)	226,146	203,091	23,055
Salaries of Secretarial and Clerical Assistants	82,991	(7,500)	75,491	59,157	16,334
Salaries of Facilitators, Math & Literacy Coaches	214,606		214,606	211,182	3,424
Other Objects	6,000		6,000	6,000	
Total Improvement of Instruction Services	544,743	(22,500)	522,243	479,430	42,813
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	410,601		410,601	410,327	274
Salaries of Secretarial and Clerical Assistants	82,991	(10,000)	72,991	66,952	6,039
Other Purchased Services	17,994	2,666	20,660	20,008	652
Supplies and Materials	2,621	(479)	2,142	1,315	827
Other Objects	4,200	(2,961)	1,239	1,101	138
Total Support Services – School Administration	518,407	(10,774)	507,633	499,703	7,930
Security:					
Salaries	172,549	4,000	176,549	175,736	813
General Supplies	250		250	249	1
Total Security	172,799	4,000	176,799	175,985	814
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
Total Undistributed Expenditures	3,062,181	(33,626)	3,028,555	2,949,635	78,920
Total Expenditures - Current Expense	8,142,216	(182,301)	7,959,915	7,704,815	255,100
Total Expenditures - School Based	8,142,216	(182,301)	7,959,915	7,704,815	255,100

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

School: Lafayette Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Other Financing Sources:					
Transfers In	\$ 8,103,442	\$ (182,301)	\$ 7,921,141	\$ 7,686,447	\$ (234,694)
Total Other Financing Sources	<u>8,103,442</u>	<u>(182,301)</u>	<u>7,921,141</u>	<u>7,686,447</u>	<u>(234,694)</u>
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(38,774)		(38,774)	(18,368)	20,406
Fund Balances, July 1	38,774		38,774	38,774	
Fund Balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20,406</u>	<u>\$ 20,406</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

School: Lincoln	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Kindergarten	\$ 151,825		\$ 151,825	\$ 143,571	\$ 8,254
Grades 1- 5	1,332,794	\$ (62,000)	1,270,794	1,266,964	3,830
Grades 6-8	749,782	96,000	845,782	844,841	941
Undistributed Instruction:					
Other Salaries of Instruction	67,345		67,345	66,840	505
General Supplies	58,553	(3,500)	55,053	53,025	2,028
Textbooks	2,000		2,000	2,000	2,000
Other Objects	12,075		12,075	4,915	7,160
Total Regular Programs	2,374,374	30,500	2,404,874	2,380,156	24,718
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	282,274	3,000	285,274	284,894	380
Other Salaries of Instruction	13,350	(3,820)	9,530		9,530
General Supplies	3,000		3,000	2,994	6
Total Learning and/or Language Disabilities	298,624	(820)	297,804	287,888	9,916
Resource Room/Resource Center:					
Salaries of Teachers	176,971	20,000	196,971	196,676	295
Other Salaries of Instruction	5,850		5,850		5,850
General Supplies	2,934		2,934	1,980	954
Total Resource Room/Resource Center	185,755	20,000	205,755	198,656	7,099
Total Special Education	484,379	19,180	503,559	486,544	17,015
Bilingual Education:					
Salaries of Teachers	30,000	28,000	58,000	57,972	28
Total Bilingual Education	30,000	28,000	58,000	57,972	28
School Sponsored Co-curricular Activities:					
Salaries	26,300	2,500	28,800	28,800	
Supplies and Materials	7,887		7,887	2,747	5,140
Total School Sponsored Co-curricular Activities	34,187	2,500	36,687	31,547	5,140
School Sponsored Athletics:					
Salaries	21,049		21,049	12,700	8,349
Supplies and Materials	7,500		7,500	7,189	311
Total School Sponsored Athletics	28,549	-	28,549	19,889	8,660
Before/After School Programs:					
Salaries of Teachers	41,160	(1,560)	39,600	25,783	13,817
Other Salaries for Instruction		2,560	2,560	2,376	184
Total Before/After School Programs	41,160	1,000	42,160	28,159	14,001
Total Instruction	2,992,649	81,180	3,073,829	3,004,267	69,562
Attendance and Social Work Services:					
Salaries	760		760		760
Salaries of Family Liaisons/Comm Parent Inv. Specialists	40,336		40,336	28,384	11,952
Supplies and Materials	1,500		1,500		1,500
Total Attendance and Social Work Services	42,596	-	42,596	28,384	14,212

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

School: Lincoln	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Health Services:					
Salaries	\$ 108,904		\$ 108,904	\$ 105,811	\$ 3,093
Other Salaries	1,640		1,640	320	1,320
Supplies and Materials	1,367		1,367	764	603
Total Health Services	111,911	-	111,911	106,895	5,016
Guidance:					
Salaries of Other Professional Staff	107,620		107,620	105,299	2,321
Supplies and Materials	1,100		1,100	673	427
Total Guidance	108,720	-	108,720	105,972	2,748
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	70,387		70,387	68,538	1,849
Salaries of Secretarial and Clerical Assistants	56,359		56,359	49,147	7,212
Salaries of Facilitators, Math & Literacy Coaches	218,215	\$ (50,000)	168,215	158,557	9,658
Purchased Professional – Education Services	5,500		5,500		5,500
Supplies and Materials	1,500		1,500	820	680
Other Objects	6,522		6,522	3,130	3,392
Total Improvement of Instruction Services	358,483	(50,000)	308,483	280,192	28,291
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	13,000	221,542	221,375	167
Salaries of Secretarial and Clerical Assistants	56,359		56,359	56,130	229
Other Salaries	1,040	3,820	4,860	4,085	775
Other Purchased Services	20,004		20,004	11,202	8,802
Supplies and Materials	3,823		3,823	3,215	608
Other Objects	5,127		5,127	1,740	3,387
Total Support Services – School Administration	294,895	16,820	311,715	297,747	13,968
Security:					
Salaries	89,358	6,000	95,358	94,795	563
General Supplies	1,544		1,544	1,530	14
Total Security	90,902	6,000	96,902	96,325	577
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	4,500		4,500	3,025	1,475
Total Student Transportation Services	4,500	-	4,500	3,025	1,475
Unallocated Benefits:					
Health Benefits	621,567		621,567	621,567	
Total Unallocated Benefits	621,567	-	621,567	621,567	-
Total Undistributed Expenditures	1,638,574	(27,180)	1,611,394	1,540,107	71,287
Total Expenditures - Current Expense	4,631,223	54,000	4,685,223	4,544,374	140,849

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

School: Lincoln	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Capital Outlay:					
Equipment:					
Regular Programs - Instruction:					
Grades 1-5		\$ 3,500	\$ 3,500	\$ 3,077	\$ 423
Total Equipment	-	3,500	3,500	3,077	423
Total Expenditures - School Based	\$ 4,631,223	57,500	4,688,723	4,547,451	141,272
Other Financing Sources:					
Transfers In	4,618,917	57,500	4,676,417	4,542,340	(134,077)
Total Other Financing Sources	4,618,917	57,500	4,676,417	4,542,340	(134,077)
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(12,306)		(12,306)	(5,111)	7,195
Fund Balances, July 1	12,306		12,306	12,306	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 7,195	\$ 7,195

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

Year ended June 30, 2022

School: Louise A. Spencer

	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Kindergarten	\$ 192,731	\$ 3,000	\$ 195,731	\$ 189,504	\$ 6,227
Grades 1- 5	1,336,517	(155,000)	1,181,517	1,161,953	19,564
Grades 6-8	957,216	81,000	1,038,216	1,037,538	678
Undistributed Instruction:					
Other Salaries of Instruction	98,162		98,162	93,073	5,089
General Supplies	73,152		73,152	66,537	6,615
Textbooks	1,000		1,000	1,000	1,000
Other Objects	11,700	(3,450)	8,250	2,743	5,507
Total Regular Programs	2,670,478	(74,450)	2,596,028	2,551,348	44,680
Instruction - Special Education:					
Multiple Disabilities:					
Salaries of Teachers	454,397	(10,000)	444,397	383,067	61,330
Other Salaries of Instruction	42,352		42,352	30,518	11,834
General Supplies	4,210		4,210	3,520	690
Total Multiple Disabilities	500,959	(10,000)	490,959	417,105	73,854
Resource Room/Resource Center:					
Salaries of Teachers	236,917	3,000	239,917	239,110	807
Other Salaries of Instruction	5,850		5,850	150	5,700
General Supplies	5,035		5,035	4,975	60
Total Resource Room/Resource Center	247,802	3,000	250,802	244,235	6,567
Autism:					
Salaries of Teachers	600,411	88,000	688,411	687,760	651
Other Salaries of Instruction	15,600		15,600	15,600	15,600
General Supplies	7,070		7,070	6,989	81
Total Autism	623,081	88,000	711,081	694,749	16,332
Total Special Education	1,371,842	81,000	1,452,842	1,356,089	96,753
Bilingual Education:					
Other Salaries of Instruction	65,943	(24,950)	40,993	36,741	4,252
General Supplies	9,070		9,070	8,481	589
Total Bilingual Education	1,106,863	(119,950)	986,913	961,503	25,410
School Sponsored Co-curricular Activities:					
Salaries	31,600		31,600	18,500	13,100
Supplies and Materials	4,150		4,150	3,935	215
Total School Sponsored Co-curricular Activities	35,750	-	35,750	22,435	13,315
School Sponsored Athletics:					
Salaries	17,000		17,000	12,700	4,300
Supplies and Materials	6,000		6,000	42	5,958
Total School Sponsored Athletics	23,000	-	23,000	12,742	10,258

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

Year ended June 30, 2022

School: Louise A. Spencer	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Before/After School Programs:					
Salaries of Teachers	\$ 50,000	\$ (2,202)	\$ 47,798	\$ 41,860	\$ 5,938
Other Salaries for Instruction	6,598	6,202	12,800	7,409	5,391
Total Before/After School Programs	<u>56,598</u>	<u>4,000</u>	<u>60,598</u>	<u>49,269</u>	<u>11,329</u>
Total Instruction	5,264,531	(109,400)	5,155,131	4,953,386	201,745
Attendance and Social Work Services:					
Salaries	105,332	(102,066)	3,266	275	2,991
Salaries of Family Liaisons/Comm Parent Inv. Specialists	44,245		44,245	30,610	13,635
Total Attendance and Social Work Services	<u>149,577</u>	<u>(102,066)</u>	<u>47,511</u>	<u>30,885</u>	<u>16,626</u>
Health Services:					
Salaries	175,817	(45,000)	130,817	124,485	6,332
Other Salaries	3,280		3,280	1,181	2,099
Supplies and Materials	1,559		1,559	180	1,379
Total Health Services	<u>180,656</u>	<u>(45,000)</u>	<u>135,656</u>	<u>125,846</u>	<u>9,810</u>
Guidance:					
Salaries of Other Professional Staff	107,620	84,066	191,686	191,094	592
Supplies and Materials	1,003		1,003	497	506
Total Guidance	<u>108,623</u>	<u>84,066</u>	<u>192,689</u>	<u>191,591</u>	<u>1,098</u>
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	155,510		155,510	147,200	8,310
Salaries of Secretarial and Clerical Assistants	76,478	1,000	77,478	77,124	354
Salaries of Facilitators, Math & Literacy Coaches	176,611	4,000	180,611	180,430	181
Other Objects	4,800		4,800	2,353	2,447
Total Improvement of Instruction Services	<u>413,399</u>	<u>5,000</u>	<u>418,399</u>	<u>407,107</u>	<u>11,292</u>
Instructional Staff Training Services:					
Purchased Professional – Education Services	6,000		6,000	3,600	2,400
Total Instructional Staff Training Services	<u>6,000</u>	<u>-</u>	<u>6,000</u>	<u>3,600</u>	<u>2,400</u>
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	293,665	16,000	309,665	309,476	189
Salaries of Secretarial and Clerical Assistants	76,479	2,000	78,479	78,175	304
Other Purchased Services	27,377		27,377	3,480	23,897
Supplies and Materials	2,000		2,000		2,000
Other Objects	8,885		8,885	3,501	5,384
Total Support Services – School Administration	<u>408,406</u>	<u>18,000</u>	<u>426,406</u>	<u>394,632</u>	<u>31,774</u>
Security:					
Salaries	150,020		150,020	136,265	13,755
General Supplies	1,720		1,720	1,499	221
Total Security	<u>151,740</u>	<u>-</u>	<u>151,740</u>	<u>137,764</u>	<u>13,976</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

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	\$ 8,000	\$ 3,450	\$ 11,450	\$ 3,650	\$ 7,800
Total Student Transportation Services	<u>8,000</u>	<u>3,450</u>	<u>11,450</u>	<u>3,650</u>	<u>7,800</u>
Total Undistributed Expenditures	<u>2,633,397</u>	<u>(36,550)</u>	<u>2,596,847</u>	<u>2,502,071</u>	<u>94,776</u>
Total Expenditures - Current Expense	<u>7,897,928</u>	<u>(145,950)</u>	<u>7,751,978</u>	<u>7,455,457</u>	<u>296,521</u>
Capital Outlay:					
Equipment:					
Regular Programs - Instruction:					
Grades 1-5	7,400		7,400		7,400
Total Equipment	<u>7,400</u>	<u>-</u>	<u>7,400</u>	<u>-</u>	<u>7,400</u>
Total Expenditures - School Based	<u>7,905,328</u>	<u>(145,950)</u>	<u>7,759,378</u>	<u>7,455,457</u>	<u>303,921</u>
Other Financing Sources:					
Transfers In	7,894,371	(145,950)	7,748,421	7,464,024	(284,397)
Total Other Financing Sources	<u>7,894,371</u>	<u>(145,950)</u>	<u>7,748,421</u>	<u>7,464,024</u>	<u>(284,397)</u>
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(10,957)		(10,957)	8,567	19,524
Fund Balances, July 1	10,957		10,957	10,957	
Fund Balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 19,524</u>	<u>\$ 19,524</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

School: Luis Munoz Marin	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Kindergarten	\$ 239,654	\$ 59,000	\$ 298,654	\$ 177,397	\$ 121,257
Grades 1- 5	1,029,692	(27,000)	1,002,692	997,292	5,400
Grades 6-8	1,391,742	(120,000)	1,271,742	1,261,315	10,427
Undistributed Instruction:					
Other Salaries of Instruction	101,643	2,000	103,643	103,011	632
General Supplies	69,637	(516)	69,121	54,745	14,376
Other Objects	11,700	1,883	13,583	9,745	3,838
Total Regular Programs	2,844,068	(84,633)	2,759,435	2,603,505	155,930
Instruction - Special Education:					
Behavioral Disabilities:					
Salaries of Teachers	341,111	(15,000)	326,111	312,372	13,739
Other Salaries of Instruction	172,659	16,000	188,659	185,599	3,060
General Supplies	6,024	(464)	5,560	5,094	466
Total Behavioral Disabilities	519,794	536	520,330	503,065	17,265
Multiple Disabilities:					
Other Salaries of Instruction	7,800		7,800		7,800
Total Multiple Disabilities	7,800	-	7,800	-	7,800
Resource Room/Resource Center:					
Salaries of Teachers	449,501	(45,000)	404,501	388,965	15,536
Other Salaries of Instruction	7,800		7,800		7,800
General Supplies	4,000	(1,530)	2,470	1,395	1,075
Total Resource Room/Resource Center	461,301	(46,530)	414,771	390,360	24,411
Total Special Education	988,895	(45,994)	942,901	893,425	49,476
Bilingual Education:					
Salaries of Teachers	716,506	22,000	738,506	731,214	7,292
Other Salaries of Instruction	56,621	(2,000)	54,621	46,784	7,837
General Supplies	7,608		7,608	6,471	1,137
Total Bilingual Education	780,735	20,000	800,735	784,469	16,266
School Sponsored Co-curricular Activities:					
Salaries	26,800		26,800	19,328	7,472
Total School Sponsored Co-curricular Activities	26,800	-	26,800	19,328	7,472
School Sponsored Athletics:					
Salaries	21,049	(8,000)	13,049	12,700	349
Supplies and Materials		1,743	1,743		1,743
Total School Sponsored Athletics	21,049	(6,257)	14,792	12,700	2,092
Before/After School Programs:					
Salaries of Teachers	48,000	(15,760)	32,240	6,515	25,725
Other Salaries for Instruction		5,760	5,760		5,760
Total Before/After School Programs	48,000	(10,000)	38,000	6,515	31,485
Total Instruction	4,709,547	(126,884)	4,582,663	4,319,942	262,721

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

School: Luis Munoz Marin	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Attendance and Social Work Services:					
Salaries	\$ 275,236		\$ 275,236	\$ 269,708	\$ 5,528
Salaries of Family Liaisons/Comm Parent Inv. Specialists	36,819	\$ 100	36,919	36,910	9
Total Attendance and Social Work Services	312,055	100	312,155	306,618	5,537
Health Services:					
Salaries	180,359	18,000	198,359	198,101	258
Other Salaries	1,640	1,500	3,140	2,778	362
Supplies and Materials	2,512		2,512	917	1,595
Total Health Services	184,511	19,500	204,011	201,796	2,215
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	164,016		164,016	155,148	8,868
Salaries of Secretarial and Clerical Assistants	83,029		83,029	78,522	4,507
Salaries of Facilitators, Math & Literacy Coaches	158,390	6,000	164,390	164,147	243
Purchased Professional –Education Services	35,000		35,000	35,000	
Other Objects	4,800		4,800	4,464	336
Total Improvement of Instruction Services	445,235	6,000	451,235	437,281	13,954
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	302,171	18,000	320,171	318,923	1,248
Salaries of Secretarial and Clerical Assistants	83,029		83,029	82,110	919
Other Purchased Services	27,360		27,360	13,580	13,780
Supplies and Materials	4,130	(1,115)	3,015	2,620	395
Other Objects	3,000		3,000	3,000	
Total Support Services – School Administration	419,690	16,885	436,575	420,233	16,342
Security:					
Salaries	109,433	2,500	111,933	111,619	314
General Supplies	2,500		2,500		2,500
Total Security	111,933	2,500	114,433	111,619	2,814
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	10,000		10,000	1,300	8,700
Total Student Transportation Services	10,000	-	10,000	1,300	8,700
Total Undistributed Expenditures	2,769,923	44,985	2,814,908	2,765,346	49,562
Total Expenditures - Current Expense	7,479,470	(81,899)	7,397,571	7,085,288	312,283
Total Expenditures - School Based	7,479,470	(81,899)	7,397,571	7,085,288	312,283
Other Financing Sources:					
Transfers In	7,471,274	(81,899)	7,389,375	7,097,104	(292,271)
Total Other Financing Sources	7,471,274	(81,899)	7,389,375	7,097,104	(292,271)
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(8,196)		(8,196)	11,816	20,012
Fund Balances, July 1	8,196		8,196	8,196	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 20,012	\$ 20,012

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

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	\$ 2,303,676	\$ (245,000)	\$ 2,058,676	\$ 2,041,437	\$ 17,239
Undistributed Instruction:					
Purchased Professional & Educational Services		39,000	39,000	7,000	32,000
General Supplies	56,670	(12,500)	44,170	32,235	11,935
Textbooks	3,000	(3,000)			
Other Objects	8,000	(4,000)	4,000	3,719	281
Total Regular Programs	2,371,346	(225,500)	2,145,846	2,084,391	61,455
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	592,705	(120,000)	472,705	464,048	8,657
Other Salaries of Instruction	13,650	(8,000)	5,650		5,650
General Supplies	4,000	(2,000)	2,000	1,998	2
Total Learning and/or Language Disabilities	610,355	(130,000)	480,355	466,046	14,309
Behavioral Disabilities:					
Other Salaries of Instruction		60,000	60,000	58,104	1,896
General Supplies	4,000	(2,000)	2,000	557	1,443
Total Behavioral Disabilities	4,000	58,000	62,000	58,661	3,339
Resource Room/Resource Center:					
Salaries of Teachers	91,790	5,000	96,790	96,255	535
Other Salaries of Instruction	1,950		1,950	480	1,470
Total Resource Room/Resource Center	93,740	5,000	98,740	96,735	2,005
Total Special Education	708,095	(67,000)	641,095	621,442	19,653
School Sponsored Co-curricular Activities:					
Salaries	75,453	(20,000)	55,453	54,625	828
Total School Sponsored Co-curricular Activities	75,453	(20,000)	55,453	54,625	828
School Sponsored Athletics:					
Salaries	152,000	(25,000)	127,000	106,800	20,200
Supplies and Materials	39,437	(15,500)	23,937	15,906	8,031
Other Objects	23,000		23,000	23,000	
Total School Sponsored Athletics	214,437	(40,500)	173,937	145,706	28,231
Before/After School Programs:					
Salaries of Teachers		20,000	20,000	8,877	11,123
Total Before/After School Programs	-	20,000	20,000	8,877	11,123
Total Instruction	3,369,331	(333,000)	3,036,331	2,915,041	121,290
Attendance and Social Work Services:					
Salaries	103,495	200	103,695	103,661	34
Salaries of Family Liaisons/Comm Parent Inv. Specialists	39,604	36,000	75,604	74,662	942
Supplies and Materials	1,500		1,500	1,499	1
Total Attendance and Social Work Services	144,599	36,200	180,799	179,822	977

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

Year ended June 30, 2022

School: Malcolm X. Shabazz High	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Health Services:					
Salaries	\$ 108,620	\$ (6,200)	\$ 102,420	\$ 98,399	\$ 4,021
Other Salaries	1,640		1,640	1,579	61
Supplies and Materials	2,000		2,000	1,505	495
Total Health Services	112,260	(6,200)	106,060	101,483	4,577
Guidance:					
Salaries of Other Professional Staff	325,861	67,000	392,861	392,243	618
Other Salaries	92,925	(80,000)	12,925	150	12,775
Supplies and Materials	1,440		1,440	1,440	
Total Guidance	420,226	(13,000)	407,226	393,833	13,393
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	57,618		57,618	50,753	6,865
Salaries of Other Professional Staff	519,151	(110,000)	409,151	406,402	2,749
Salaries of Secretarial and Clerical Assistants	50,161	3,000	53,161	52,387	774
Other Salaries	59,921	38,000	97,921	97,239	682
Other Objects	3,600	6,257	9,857	8,941	916
Total Improvement of Instruction Services	690,451	(62,743)	627,708	615,722	11,986
Educational Media/Library Services:					
Salaries of Other Professional Staff	104,954	1,000	105,954	105,930	24
Supplies and Materials	2,000		2,000	1,989	11
Total Educational Media/Library Services	106,954	1,000	107,954	107,919	35
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	204,253	20,000	224,253	223,014	1,239
Salaries of Secretarial and Clerical Assistants	50,161	5,000	55,161	55,074	87
Other Salaries	5,047		5,047	1,673	3,374
Other Purchased Services	39,376		39,376	27,442	11,934
Supplies and Materials	5,923		5,923	4,246	1,677
Other Objects	5,900	(1,397)	4,503	3,718	785
Total Support Services – School Administration	310,660	23,603	334,263	315,167	19,096
Security:					
Salaries	314,673	(75,000)	239,673	228,085	11,588
General Supplies	2,000		2,000	2,000	
Total Security	316,673	(75,000)	241,673	230,085	11,588
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	16,850	(4,860)	11,990		11,990
Total Student Transportation Services	16,850	(4,860)	11,990	-	11,990
Unallocated Benefits:					
Health Benefits	925,123		925,123	925,123	
Total Unallocated Benefits	925,123	-	925,123	925,123	-
Total Undistributed Expenditures	3,043,796	(101,000)	2,942,796	2,869,154	73,642
Total Expenditures - Current Expense	6,413,127	(434,000)	5,979,127	5,784,195	194,932
Total Expenditures - School Based	6,413,127	(434,000)	5,979,127	5,784,195	194,932

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

School: Malcolm X. Shabazz High	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Other Financing Sources:					
Transfers In	\$ 6,399,038	\$ (434,000)	\$ 5,965,038	\$ 5,797,905	\$ (167,133)
Total Other Financing Sources	<u>6,399,038</u>	<u>(434,000)</u>	<u>5,965,038</u>	<u>5,797,905</u>	<u>(167,133)</u>
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(14,089)		(14,089)	13,710	27,799
Fund Balances, July 1	14,089		14,089	14,089	
Fund Balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 27,799</u>	<u>\$ 27,799</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

School: McKinley	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Kindergarten	\$ 232,283	\$ (32,000)	\$ 200,283	\$ 183,662	\$ 16,621
Grades 1- 5	1,749,398	(115,000)	1,634,398	1,617,802	16,596
Grades 6-8	1,104,359	(84,000)	1,020,359	1,007,863	12,496
Undistributed Instruction:					
Other Salaries of Instruction	110,574		110,574	109,702	872
General Supplies	80,884	(8,941)	71,943	55,395	16,548
Other Objects	11,745		11,745	5,330	6,415
Total Regular Programs	3,289,243	(239,941)	3,049,302	2,979,754	69,548
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	67,605	2,000	69,605	69,154	451
Other Salaries of Instruction	1,950		1,950		1,950
Total Learning and/or Language Disabilities	69,555	2,000	71,555	69,154	2,401
Resource Room/Resource Center:					
Salaries of Teachers	481,429	(75,000)	406,429	361,861	44,568
Other Salaries of Instruction	11,700		11,700		11,700
General Supplies	6,637		6,637	1,144	5,493
Total Resource Room/Resource Center	499,766	(75,000)	424,766	363,005	61,761
Autism:					
Salaries of Teachers	857,462	(169,000)	688,462	636,831	51,631
Other Salaries of Instruction	84,704	182,000	266,704	265,841	863
General Supplies	13,299		13,299	11,733	1,566
Total Autism	955,465	13,000	968,465	914,405	54,060
Total Special Education	1,524,786	(60,000)	1,464,786	1,346,564	118,222
Bilingual Education:					
Salaries of Teachers	235,270		235,270	223,735	11,535
Other Salaries of Instruction	7,800		7,800		7,800
General Supplies	3,020		3,020	2,853	167
Total Bilingual Education	246,090	-	246,090	226,588	19,502
School Sponsored Co-curricular Activities:					
Salaries	25,800		25,800	19,800	6,000
Supplies and Materials	2,000		2,000	971	1,029
Total School Sponsored Co-curricular Activities	27,800	-	27,800	20,771	7,029
School Sponsored Athletics:					
Salaries	17,000		17,000	17,000	
Supplies and Materials	3,000		3,000	746	2,254
Total School Sponsored Athletics	20,000	-	20,000	17,746	2,254
Before/After School Programs:					
Salaries of Teachers	78,400	(3,160)	75,240		75,240
Other Salaries for Instruction	8,360	24,160	32,520	31,915	605
Total Before/After School Programs	86,760	21,000	107,760	31,915	75,845
Total Instruction	5,194,679	(278,941)	4,915,738	4,623,338	292,400

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

School: McKinley	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Attendance and Social Work Services:					
Salaries	\$ 123,250		\$ 123,250	\$ 115,948	\$ 7,302
Salaries of Family Liaisons/Comm Parent Inv. Specialists	45,173		45,173	36,885	8,288
Supplies and Materials	500		500	484	16
Total Attendance and Social Work Services	168,923	-	168,923	153,317	15,606
Health Services:					
Salaries	165,502		165,502	164,463	1,039
Other Salaries	3,280		3,280	1,613	1,667
Supplies and Materials	3,555		3,555	1,186	2,369
Total Health Services	172,337	-	172,337	167,262	5,075
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	206,624		206,624	204,306	2,318
Salaries of Secretarial and Clerical Assistants	76,906		76,906	74,704	2,202
Salaries of Facilitators, Math & Literacy Coaches	176,971	\$ 4,000	180,971	180,846	125
Purchased Professional – Education Services	35,000		35,000	31,500	3,500
Other Objects	9,588		9,588	9,588	9,588
Total Improvement of Instruction Services	505,089	4,000	509,089	491,356	17,733
Educational Media/Library Services:					
Supplies and Materials	28,012		28,012		28,012
Total Educational Media/Library Services	28,012	-	28,012	-	28,012
Instructional Staff Training Services:					
Supplies and Materials	4,546		4,546	2,947	1,599
Total Instructional Staff Training Services	4,546	-	4,546	2,947	1,599
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	344,779	38,000	382,779	382,475	304
Salaries of Secretarial and Clerical Assistants	76,906	500	77,406	77,199	207
Other Purchased Services	18,239		18,239	7,908	10,331
Supplies and Materials	5,028		5,028	1,687	3,341
Other Objects	5,524		5,524	3,508	2,016
Total Support Services – School Administration	450,476	38,500	488,976	472,777	16,199
Security:					
Salaries	140,998		140,998	121,351	19,647
General Supplies	840	7,500	8,340	7,194	1,146
Total Security	141,838	7,500	149,338	128,545	20,793

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

School: McKinley	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	\$ 10,000		\$ 10,000	\$ 5,901	\$ 4,099
Total Student Transportation Services	10,000	-	10,000	5,901	4,099
Total Undistributed Expenditures	2,709,900	\$ 50,000	2,759,900	2,650,784	109,116
Total Expenditures - Current Expense	7,904,579	(228,941)	7,675,638	7,274,122	401,516
Capital Outlay:					
Equipment:					
Undistributed Expenditures:					
School Administration	21,000	1,441	22,441	6,154	16,287
Total Equipment	21,000	1,441	22,441	6,154	16,287
Total Expenditures - School Based	7,925,579	(227,500)	7,698,079	7,280,276	417,803
Other Financing Sources:					
Transfers In	7,905,543	(227,500)	7,678,043	7,277,008	(401,035)
Total Other Financing Sources	7,905,543	(227,500)	7,678,043	7,277,008	(401,035)
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(20,036)		(20,036)	(3,268)	16,768
Fund Balances, July 1	20,036		20,036	20,036	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 16,768	\$ 16,768

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

School: Mount Vernon	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Kindergarten	\$ 325,435		\$ 325,435	\$ 298,057	\$ 27,378
Grades 1- 5	2,148,763	\$ (71,500)	2,077,263	2,032,391	44,872
Grades 6-8	1,191,785	(35,000)	1,156,785	1,145,519	11,266
Undistributed Instruction:					
Other Salaries of Instruction	108,573	4,000	112,573	112,324	249
General Supplies	92,643		92,643	72,024	20,619
Other Objects	13,200		13,200	9,279	3,921
Total Regular Programs	3,880,399	(102,500)	3,777,899	3,669,594	108,305
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	224,444	2,000	226,444	225,934	510
Other Salaries of Instruction	41,491		41,491	37,185	4,306
General Supplies	2,500		2,500		2,500
Total Learning and/or Language Disabilities	268,435	2,000	270,435	263,119	7,316
Resource Room/Resource Center:					
Salaries of Teachers	105,240	3,000	108,240	108,042	198
Other Salaries of Instruction	3,900		3,900		3,900
General Supplies	3,000		3,000		3,000
Total Resource Room/Resource Center	112,140	3,000	115,140	108,042	7,098
Total Special Education	380,575	5,000	385,575	371,161	14,414
Bilingual Education:					
Salaries of Teachers	1,064,802	(15,000)	1,049,802	1,032,936	16,866
Other Salaries of Instruction	57,423	(16,500)	40,923	32,402	8,521
General Supplies	21,626		21,626	15,716	5,910
Total Bilingual Education	1,143,851	(31,500)	1,112,351	1,081,054	31,297
School Sponsored Co-curricular Activities:					
Salaries	25,800		25,800	17,500	8,300
Supplies and Materials	7,625		7,625		7,625
Total School Sponsored Co-curricular Activities	33,425	-	33,425	17,500	15,925
School Sponsored Athletics:					
Salaries	17,000		17,000	17,000	
Supplies and Materials	6,000		6,000	3,000	3,000
Total School Sponsored Athletics	23,000	-	23,000	20,000	3,000
Before/After School Programs:					
Salaries of Teachers	54,800	(360)	54,440	14,668	39,772
Other Salaries for Instruction	7,320	360	7,680		7,680
Total Before/After School Programs	62,120	-	62,120	14,668	47,452
Total Instruction	5,523,370	(129,000)	5,394,370	5,173,977	220,393
Attendance and Social Work Services:					
Salaries	82,180	12,000	94,180	93,893	287
Salaries of Family Liaisons/Comm Parent Inv. Specialists	40,140	100	40,240	40,170	70
Supplies and Materials	2,000		2,000		2,000
Other Objects	5,830		5,830	1,830	4,000
Total Attendance and Social Work Services	130,150	12,100	142,250	135,893	6,357

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

Year ended June 30, 2022

School: Mount Vernon	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Health Services:					
Salaries	\$ 78,755	\$ 18,000	\$ 96,755	\$ 95,977	\$ 778
Other Salaries	1,640		1,640	945	695
Supplies and Materials	3,000		3,000	411	2,589
Total Health Services	83,395	18,000	101,395	97,333	4,062
Guidance:					
Salaries of Other Professional Staff	105,583		105,583	103,424	2,159
Supplies and Materials	600		600		600
Total Guidance	106,183	-	106,183	103,424	2,759
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	181,364		181,364	177,189	4,175
Salaries of Secretarial and Clerical Assistants	83,239		83,239	77,901	5,338
Salaries of Facilitators, Math & Literacy Coaches	224,117	(70,000)	154,117	144,874	9,243
Purchased Professional – Education Services	8,000		8,000		8,000
Other Objects	4,800		4,800		4,800
Total Improvement of Instruction Services	501,520	(70,000)	431,520	399,964	31,556
Instructional Staff Training Services:					
Supplies and Materials	1,800		1,800		1,800
Total Instructional Staff Training Services	1,800	-	1,800	-	1,800
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	323,678	25,000	348,678	347,966	712
Salaries of Secretarial and Clerical Assistants	83,239		83,239	81,170	2,069
Other Salaries	2,610		2,610		2,610
Other Purchased Services	27,000		27,000	19,251	7,749
Supplies and Materials	4,000		4,000	1,069	2,931
Other Objects	4,700		4,700	700	4,000
Total Support Services – School Administration	445,227	25,000	470,227	450,156	20,071
Security:					
Salaries	139,610	6,000	145,610	145,377	233
General Supplies	1,000		1,000		1,000
Total Security	140,610	6,000	146,610	145,377	1,233
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
Total Undistributed Expenditures	2,545,379	(8,900)	2,536,479	2,459,641	76,838
Total Expenditures - Current Expense	8,068,749	(137,900)	7,930,849	7,633,618	297,231
Total Expenditures - School Based	8,068,749	(137,900)	7,930,849	7,633,618	297,231

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

School: Mount Vernon

Other Financing Sources:

Transfers In
Total Other Financing Sources

	Original Budget	Transfers	Final Budget	Actual	Final to Actual
	\$ 8,044,039	\$ (137,900)	\$ 7,906,139	\$ 7,630,247	\$ (275,892)
	8,044,039	(137,900)	7,906,139	7,630,247	(275,892)
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(24,710)		(24,710)	(3,371)	21,339
Fund Balances, July 1	24,710		24,710	24,710	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 21,339	\$ 21,339

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

School: East Ward (New Oliver Street)	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Kindergarten	\$ 57,849	\$ 2,000	\$ 59,849	\$ 57,859	\$ 1,990
Grades 1- 5	917,718	34,000	951,718	931,568	20,150
Grades 6-8	1,950		1,950		1,950
Undistributed Instruction:					
Other Salaries of Instruction	33,264	1,000	34,264	33,830	434
General Supplies	49,106		49,106	48,417	689
Textbooks	1,000		1,000		1,000
Other Objects	6,210	(1,963)	4,247	2,417	1,830
Total Regular Programs	1,067,097	35,037	1,102,134	1,074,091	28,043
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	264,065	35,000	299,065	291,234	7,831
Other Salaries of Instruction	99,836	(20,000)	79,836	71,308	8,528
General Supplies	4,000		4,000	3,993	7
Total Learning and/or Language Disabilities	367,901	15,000	382,901	366,535	16,366
Resource Room/Resource Center:					
Salaries of Teachers	115,924	1,000	116,924	116,583	341
Other Salaries of Instruction	9,750		9,750		9,750
General Supplies	2,000		2,000	1,999	1
Total Resource Room/Resource Center	127,674	1,000	128,674	118,582	10,092
Total Special Education	495,575	16,000	511,575	485,117	26,458
Bilingual Education:					
Other Salaries of Instruction	94,242		94,242	76,207	18,035
General Supplies	10,000		10,000	9,840	160
Total Bilingual Education	1,159,631	(155,000)	1,004,631	929,275	75,356
School Sponsored Co-curricular Activities:					
Salaries	4,100		4,100		4,100
Total School Sponsored Co-curricular Activities	4,100	-	4,100	-	4,100
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	7,200	12,000	19,200	18,258	942
Total Before/After School Programs	7,200	12,000	19,200	18,258	942
Total Instruction	2,739,903	(91,963)	2,647,940	2,506,741	141,199
Attendance and Social Work Services:					
Salaries	106,694		106,694	69,668	37,026
Salaries of Family Liaisons/Comm Parent Inv. Specialists	32,178		32,178	30,038	2,140
Total Attendance and Social Work Services	138,872	-	138,872	99,706	39,166

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

School: East Ward (New Oliver Street)	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Health Services:					
Salaries	\$ 104,796	\$ 6,000	\$ 110,796	\$ 110,435	\$ 361
Other Salaries	1,640		1,640	924	716
Supplies and Materials	2,105		2,105	182	1,923
Total Health Services	108,541	6,000	114,541	111,541	3,000
Guidance:					
Supplies and Materials	700		700	140	560
Total Guidance	700	-	700	140	560
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	53,282		53,282	51,713	1,569
Salaries of Secretarial and Clerical Assistants	49,775		49,775	45,687	4,088
Salaries of Facilitators, Math & Literacy Coaches	205,555	3,000	208,555	208,183	372
Purchased Professional –Education Services	3,000		3,000		3,000
Other Objects	2,600		2,600		2,600
Total Improvement of Instruction Services	314,212	3,000	317,212	305,583	11,629
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	191,437	12,000	203,437	202,719	718
Salaries of Secretarial and Clerical Assistants	49,775		49,775	47,710	2,065
Other Purchased Services	7,066		7,066	6,522	544
Supplies and Materials	7,280		7,280	93	7,187
Other Objects	6,414		6,414	1,581	4,833
Total Support Services – School Administration	261,972	12,000	273,972	258,625	15,347
Security:					
Salaries	86,861	8,000	94,861	94,502	359
Total Security	86,861	8,000	94,861	94,502	359
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	5,500	1,963	7,463	4,675	2,788
Total Student Transportation Services	5,500	1,963	7,463	4,675	2,788
Unallocated Benefits:					
Health Benefits	664,932		664,932	664,932	
Total Unallocated Benefits	664,932	-	664,932	664,932	-
Total Undistributed Expenditures	1,582,590	30,963	1,613,553	1,539,704	73,849
Total Expenditures - Current Expense	4,322,493	(61,000)	4,261,493	4,046,445	215,048
Capital Outlay:					
Equipment:					
Regular Programs - Instruction: Grades 1-5	14,800		14,800		14,800
Total Equipment	14,800	-	14,800	-	14,800
Total Expenditures - School Based	4,337,293	(61,000)	4,276,293	4,046,445	229,848

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

School: East Ward (New Oliver Street)	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Other Financing Sources:					
Transfers In	\$ 4,331,361	\$ (61,000)	\$ 4,270,361	\$ 4,047,952	\$ (222,409)
Total Other Financing Sources	<u>4,331,361</u>	<u>(61,000)</u>	<u>4,270,361</u>	<u>4,047,952</u>	<u>(222,409)</u>
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(5,932)		(5,932)	1,507	7,439
Fund Balances, July 1	5,932		5,932	5,932	
Fund Balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,439</u>	<u>\$ 7,439</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

School: Newark Global Studies	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Grades 9-12	\$ 1,099,953	\$ 126,000	\$ 1,225,953	\$ 1,225,356	\$ 597
Undistributed Instruction:					
Purchased Technical Services	2,000	2,500	4,500		4,500
General Supplies	82,767	(2,500)	80,267	70,934	9,333
Textbooks	2,000		2,000		2,000
Other Objects	34,625	(25,000)	9,625	3,310	6,315
Total Regular Programs	1,221,345	101,000	1,322,345	1,299,600	22,745
Instruction - Special Education:					
Resource Room/Resource Center:					
Salaries of Teachers	56,209	5,000	61,209	61,150	59
Other Salaries of Instruction	1,950		1,950		1,950
General Supplies	2,400		2,400	716	1,684
Total Resource Room/Resource Center	60,559	5,000	65,559	61,866	3,693
Total Special Education	60,559	5,000	65,559	61,866	3,693
School Sponsored Co-curricular Activities:					
Salaries	43,125	(35,000)	8,125		8,125
Supplies and Materials	4,000		4,000		4,000
Total School Sponsored Co-curricular Activities	47,125	(35,000)	12,125	-	12,125
School Sponsored Athletics:					
Salaries	44,479	(35,000)	9,479		9,479
Supplies and Materials	15,000		15,000	1,103	13,897
Total School Sponsored Athletics	59,479	(35,000)	24,479	1,103	23,376
Before/After School Programs:					
Salaries of Teachers	44,760	(25,000)	19,760	9,061	10,699
Total Before/After School Programs	44,760	(25,000)	19,760	9,061	10,699
Total Instruction	1,433,268	11,000	1,444,268	1,371,630	72,638
Attendance and Social Work Services:					
Salaries	61,290		61,290	60,048	1,242
Salaries of Family Liaisons/Comm Parent Inv. Specialists	39,604	(15,000)	24,604	16,661	7,943
Supplies and Materials	2,250		2,250		2,250
Other Objects	2,000		2,000	1,886	114
Total Attendance and Social Work Services	105,144	(15,000)	90,144	78,595	11,549
Health Services:					
Salaries	104,796	(15,000)	89,796	79,459	10,337
Other Salaries	1,640		1,640		1,640
Supplies and Materials	2,000		2,000	1,646	354
Total Health Services	108,436	(15,000)	93,436	81,105	12,331

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

School: Newark Global Studies	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Guidance:					
Salaries of Other Professional Staff	\$ 107,619		\$ 107,619	\$ 105,599	\$ 2,020
Other Salaries	1,560		1,560		1,560
Supplies and Materials	1,500		1,500		1,500
Other Objects	2,000		2,000		2,000
Total Guidance	112,679	-	112,679	105,599	7,080
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	53,282		53,282	51,881	1,401
Salaries of Secretarial and Clerical Assistants	49,330		49,330	48,436	894
Other Objects	2,600		2,600		2,600
Total Improvement of Instruction Services	105,212	-	105,212	100,317	4,895
Instructional Staff Training Services:					
Purchased Professional –Education Services	45,500		45,500	30,000	15,500
Supplies and Materials	750		750		750
Total Instructional Staff Training Services	46,250	-	46,250	30,000	16,250
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	211,330	\$ 12,000	223,330	223,325	5
Salaries of Secretarial and Clerical Assistants	49,332	3,000	52,332	52,103	229
Other Salaries	4,800		4,800	2,681	2,119
Other Purchased Services	17,525		17,525	10,745	6,780
Supplies and Materials	6,000		6,000	2,495	3,505
Other Objects	2,700		2,700	2,320	380
Total Support Services – School Administration	291,687	15,000	306,687	293,669	13,018
Security:					
Salaries	74,426	11,000	85,426	84,833	593
General Supplies	1,100		1,100		1,100
Total Security	75,526	11,000	86,526	84,833	1,693
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	11,000		11,000	1,420	9,580
Total Student Transportation Services	11,000	-	11,000	1,420	9,580
Unallocated Benefits:					
Health Benefits	267,418		267,418	267,418	
Total Unallocated Benefits	267,418	-	267,418	267,418	-
Total Undistributed Expenditures	1,123,352	(4,000)	1,119,352	1,042,956	76,396
Total Expenditures - Current Expense	2,556,620	7,000	2,563,620	2,414,586	149,034
Capital Outlay:					
Equipment:					
Regular Programs - Instruction: Grades 9-12	5,000	(5,000)			
Undistributed Expenditures: Non-Instructional Equipment	13,876	(8,000)	5,876		5,876
Total Equipment	18,876	(13,000)	5,876	-	5,876
Total Expenditures - School Based	2,575,496	(6,000)	2,569,496	2,414,586	154,910

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

School: Newark Global Studies	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Other Financing Sources:					
Transfers In	\$ 2,575,496	\$ (6,000)	\$ 2,569,496	\$ 2,449,690	\$ (119,806)
Total Other Financing Sources	<u>2,575,496</u>	<u>(6,000)</u>	<u>2,569,496</u>	<u>2,449,690</u>	<u>(119,806)</u>
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)				35,104	35,104
Fund Balances, July 1					
Fund Balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 35,104</u>	<u>\$ 35,104</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

School: Newark Vocational	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Grades 9-12	\$ 3,725,766	\$ (14,000)	\$ 3,711,766	\$ 3,695,033	\$ 16,733
Undistributed Instruction:					
Purchased Technical Services	18,950		18,950	2,700	16,250
General Supplies	184,393	(25,520)	158,873	116,481	42,392
Textbooks	3,300		3,300		3,300
Other Objects	9,450		9,450	7,710	1,740
Total Regular Programs	3,941,859	(39,520)	3,902,339	3,821,924	80,415
Instruction - Special Education:					
Resource Room/Resource Center:					
Salaries of Teachers	376,121	(41,000)	335,121	334,037	1,084
Other Salaries of Instruction	3,900		3,900		3,900
General Supplies	6,000		6,000	5,992	8
Total Resource Room/Resource Center	386,021	(41,000)	345,021	340,029	4,992
Autism:					
Total Special Education	386,021	(41,000)	345,021	340,029	4,992
Bilingual Education:					
Salaries of Teachers	116,209	49,000	165,209	164,943	266
Other Salaries of Instruction	1,950		1,950		1,950
General Supplies	4,000		4,000	3,883	117
Total Bilingual Education	122,159	49,000	171,159	168,826	2,333
School Sponsored Co-curricular Activities:					
Salaries	30,200	(20,000)	10,200	8,700	1,500
Supplies and Materials	5,000		5,000		5,000
Total School Sponsored Co-curricular Activities	35,200	(20,000)	15,200	8,700	6,500
School Sponsored Athletics:					
Salaries	80,300	(40,000)	40,300	39,600	700
Supplies and Materials	38,240		38,240	4,662	33,578
Other Objects	9,556		9,556	3,425	6,131
Total School Sponsored Athletics	128,096	(40,000)	88,096	47,687	40,409
Before/After School Programs:					
Salaries of Teachers	10,400	28,000	38,400	37,439	961
Total Before/After School Programs	10,400	28,000	38,400	37,439	961
Total Instruction	4,623,735	(63,520)	4,560,215	4,424,605	135,610
Attendance and Social Work Services:					
Salaries	61,852	13,000	74,852	73,769	1,083
Salaries of Family Liaisons/Comm Parent Inv. Specialists	47,030	(35,000)	12,030	9,163	2,867
Supplies and Materials	1,000		1,000		1,000
Total Attendance and Social Work Services	109,882	(22,000)	87,882	82,932	4,950

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

School: Newark Vocational	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Health Services:					
Salaries	\$ 108,904	\$ 25,000	\$ 133,904	\$ 133,467	\$ 437
Other Salaries	1,640		1,640		1,640
Supplies and Materials	1,000		1,000	772	228
Total Health Services	111,544	25,000	136,544	134,239	2,305
Guidance:					
Salaries of Other Professional Staff	212,543		212,543	207,687	4,856
Other Salaries	91,600	(45,000)	46,600	46,284	316
Total Guidance	304,143	(45,000)	259,143	253,971	5,172
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	69,025	52,000	121,025	120,331	694
Salaries of Other Professional Staff	305,663	68,000	373,663	371,787	1,876
Salaries of Secretarial and Clerical Assistants	52,485	10,000	62,485	62,388	97
Other Objects	3,600		3,600		3,600
Total Improvement of Instruction Services	430,773	130,000	560,773	554,506	6,267
Educational Media/Library Services:					
Salaries of Other Professional Staff		69,000	69,000	68,133	867
Supplies and Materials	10,000	(10,000)			
Total Educational Media/Library Services	10,000	59,000	69,000	68,133	867
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	215,660	65,000	280,660	280,481	179
Salaries of Secretarial and Clerical Assistants	52,486	21,000	73,486	73,128	358
Other Purchased Services	25,930		25,930	22,226	3,704
Supplies and Materials	6,140		6,140	4,715	1,425
Other Objects	3,700		3,700	3,000	700
Total Support Services – School Administration	303,916	86,000	389,916	383,550	6,366
Security:					
Salaries	56,919	79,000	135,919	135,801	118
Total Security	56,919	79,000	135,919	135,801	118
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	7,500		7,500		7,500
Total Student Transportation Services	7,500	-	7,500	-	7,500
Unallocated Benefits:					
Health Benefits	708,297		708,297	708,297	
Total Unallocated Benefits	708,297	-	708,297	708,297	-
Total Undistributed Expenditures	2,042,974	312,000	2,354,974	2,321,429	33,545
Total Expenditures - Current Expense	6,666,709	248,480	6,915,189	6,746,034	169,155
Capital Outlay:					
Equipment:					
Regular Programs - Instruction: Grades 9-12		10,520	10,520	10,504	16
Total Equipment	-	10,520	10,520	10,504	16
Total Expenditures - School Based	6,666,709	259,000	6,925,709	6,756,538	169,171

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

School: Newark Vocational	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Other Financing Sources:					
Transfers In	\$ 6,641,938	\$ 259,000	\$ 6,900,938	\$ 6,755,417	\$ (145,521)
Total Other Financing Sources	<u>6,641,938</u>	<u>259,000</u>	<u>6,900,938</u>	<u>6,755,417</u>	<u>(145,521)</u>
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(24,771)		(24,771)	(1,121)	23,650
Fund Balances, July 1	24,771		24,771	24,771	
Fund Balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 23,650</u>	<u>\$ 23,650</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

School: Salome Ureña (North Tenth Street)

	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Kindergarten	\$ 164,008		\$ 164,008	\$ 159,325	\$ 4,683
Grades 1- 5	1,208,572	\$ (80,000)	1,128,572	1,100,862	27,710
Grades 6-8	422,933	(50,000)	372,933	355,186	17,747
Undistributed Instruction:					
Other Salaries of Instruction	72,669	2,000	74,669	74,425	244
General Supplies	39,819		39,819	34,141	5,678
Other Objects	5,700		5,700	3,608	2,092
Total Regular Programs	1,913,701	(128,000)	1,785,701	1,727,547	58,154
Instruction - Special Education:					
Resource Room/Resource Center:					
Salaries of Teachers	185,812	25,000	210,812	209,891	921
Other Salaries of Instruction	3,900		3,900		3,900
General Supplies	3,002		3,002	2,411	591
Total Resource Room/Resource Center	192,714	25,000	217,714	212,302	5,412
Autism:					
Salaries of Teachers	424,638	(15,000)	409,638	397,103	12,535
Other Salaries of Instruction	83,415	(2,000)	81,415	70,531	10,884
General Supplies	11,615	(3,077)	8,538	8,019	519
Total Autism	519,668	(20,077)	499,591	475,653	23,938
Total Special Education	712,382	4,923	717,305	687,955	29,350
Bilingual Education:					
Salaries of Teachers	525,312		525,312	523,718	1,594
Other Salaries of Instruction	11,700		11,700		11,700
General Supplies	6,112	(1,580)	4,532	3,951	581
Total Bilingual Education	543,124	(1,580)	541,544	527,669	13,875
School Sponsored Co-curricular Activities:					
Salaries	15,300		15,300	3,150	12,150
Supplies and Materials	2,700		2,700		2,700
Total School Sponsored Co-curricular Activities	18,000	-	18,000	3,150	14,850
School Sponsored Athletics:					
Salaries	8,100		8,100		8,100
Supplies and Materials	4,000		4,000		4,000
Total School Sponsored Athletics	12,100	-	12,100	-	12,100
Before/After School Programs:					
Salaries of Teachers	40,800	(17,580)	23,220	18,328	4,892
Other Salaries for Instruction		17,280	17,280	6,568	10,712
Total Before/After School Programs	40,800	(300)	40,500	24,896	15,604
Total Instruction	3,240,107	(124,957)	3,115,150	2,971,217	143,933
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Specialists	32,178		32,178	30,668	1,510
Total Attendance and Social Work Services	32,178	-	32,178	30,668	1,510

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

School: Salome Ureña (North Tenth Street)	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Health Services:					
Salaries	\$ 67,217	\$ 16,000	\$ 83,217	\$ 82,520	\$ 697
Other Salaries	1,640		1,640		1,640
Supplies and Materials	2,023		2,023	1,567	456
Total Health Services	70,880	16,000	86,880	84,087	2,793
Guidance:					
Salaries of Other Professional Staff	104,954		104,954	103,814	1,140
Total Guidance	104,954	-	104,954	103,814	1,140
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	106,446	(10,000)	96,446	90,139	6,307
Salaries of Secretarial and Clerical Assistants	52,485		52,485	50,220	2,265
Salaries of Facilitators, Math & Literacy Coaches	172,085		172,085	169,203	2,882
Purchased Professional – Education Services	2,500		2,500	2,500	
Other Objects	5,771		5,771	427	5,344
Total Improvement of Instruction Services	339,287	(10,000)	329,287	312,489	16,798
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	257,240	3,500	260,740	260,525	215
Salaries of Secretarial and Clerical Assistants	52,485	200	52,685	52,626	59
Other Purchased Services	14,681	1,300	15,981	10,944	5,037
Supplies and Materials	4,205	1,580	5,785	2,325	3,460
Other Objects	8,000		8,000	1,900	6,100
Total Support Services – School Administration	336,611	6,580	343,191	328,320	14,871
Security:					
Salaries	72,022		72,022	71,617	405
Total Security	72,022	-	72,022	71,617	405
Student Transportation Services:					
Contracted Services – Transportation (Other than Between Home and School) – Vendors	6,000		6,000	1,360	4,640
Total Student Transportation Services	6,000	-	6,000	1,360	4,640
Unallocated Benefits:					
Health Benefits	672,160		672,160	672,160	
Total Unallocated Benefits	672,160	-	672,160	672,160	-
Total Undistributed Expenditures	1,634,592	12,580	1,647,172	1,604,515	42,657
Total Expenditures - Current Expense	4,874,699	(112,377)	4,762,322	4,575,732	186,590

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

School: Salome Ureña (North Tenth Street)	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Capital Outlay:					
Equipment:					
Regular Programs - Instruction:					
Grades 1-5		\$ 3,077	\$ 3,077	\$ 3,077	
Total Equipment	-	3,077	3,077	3,077	-
Total Expenditures - School Based	\$ 4,874,699	(109,300)	4,765,399	4,578,809	\$ 186,590
Other Financing Sources:					
Transfers In	4,870,043	(109,300)	4,760,743	4,588,103	(172,640)
Total Other Financing Sources	4,870,043	(109,300)	4,760,743	4,588,103	(172,640)
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(4,656)		(4,656)	9,294	13,950
Fund Balances, July 1	4,656		4,656	4,656	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 13,950	\$ 13,950

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

School: Ridge Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Kindergarten	\$ 200,217	\$ 2,000	\$ 202,217	\$ 198,429	\$ 3,788
Grades 1- 5	1,283,203	(2,000)	1,281,203	1,280,367	836
Grades 6-8	1,354,912	(14,000)	1,340,912	1,330,495	10,417
Undistributed Instruction:					
Other Salaries of Instruction	75,309		75,309	74,530	779
Purchased Technical Services	1,000	(300)	700		700
General Supplies	80,915	(8,370)	72,545	59,933	12,612
Other Objects	10,350		10,350	5,583	4,767
Total Regular Programs	3,005,906	(22,670)	2,983,236	2,949,337	33,899
Instruction - Special Education:					
Resource Room/Resource Center:					
Salaries of Teachers	453,233	3,000	456,233	455,842	391
Other Salaries of Instruction	11,700	500	12,200	12,115	85
General Supplies	5,000		5,000		5,000
Total Resource Room/Resource Center	469,933	3,500	473,433	467,957	5,476
Total Special Education	469,933	3,500	473,433	467,957	5,476
Bilingual Education:					
Salaries of Teachers	1,155,963	(70,000)	1,085,963	1,082,961	3,002
Other Salaries of Instruction	53,523	(18,000)	35,523	34,418	1,105
General Supplies	7,477		7,477	6,815	662
Total Bilingual Education	1,216,963	(88,000)	1,128,963	1,124,194	4,769
School Sponsored Co-curricular Activities:					
Salaries	26,800		26,800	23,800	3,000
Supplies and Materials	500		500		500
Total School Sponsored Co-curricular Activities	27,300	-	27,300	23,800	3,500
School Sponsored Athletics:					
Salaries	17,000		17,000	17,000	
Supplies and Materials	6,000	1,000	7,000	6,999	1
Total School Sponsored Athletics	23,000	1,000	24,000	23,999	1
Before/After School Programs:					
Salaries of Teachers	30,000	198,240	228,240	226,991	1,249
Other Salaries for Instruction		45,760	45,760	45,649	111
Total Before/After School Programs	30,000	244,000	274,000	272,640	1,360
Total Instruction	4,773,102	137,830	4,910,932	4,861,927	49,005
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Specialists	32,178		32,178	32,149	29
Supplies and Materials	500		500	495	5
Total Attendance and Social Work Services	32,678	-	32,678	32,644	34

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

School: Ridge Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Health Services:					
Salaries	\$ 213,416		\$ 213,416	\$ 210,056	\$ 3,360
Other Salaries	1,640	\$ 2,000	3,640	2,943	697
Supplies and Materials	2,463		2,463	2,400	63
Total Health Services	217,519	2,000	219,519	215,399	4,120
Guidance:					
Salaries of Other Professional Staff	219,366		219,366	218,798	568
Purchased Professional - Educational Services	2,500		2,500		2,500
Supplies and Materials	1,640		1,640	1,568	72
Total Guidance	223,506	-	223,506	220,366	3,140
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	168,352		168,352	163,927	4,425
Salaries of Secretarial and Clerical Assistants	79,371	2,500	81,871	81,452	419
Salaries of Facilitators, Math & Literacy Coaches	186,901	(40,000)	146,901	141,539	5,362
Purchased Professional - Education Services	2,000	300	2,300		2,300
Other Objects	3,600		3,600		3,600
Total Improvement of Instruction Services	440,224	(37,200)	403,024	386,918	16,106
Instructional Staff Training Services:					
Purchased Professional - Education Services	10,500		10,500	10,000	500
Total Instructional Staff Training Services	10,500	-	10,500	10,000	500
Support Services - School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	314,987	22,000	336,987	336,444	543
Salaries of Secretarial and Clerical Assistants	79,371	2,000	81,371	80,936	435
Other Purchased Services	16,002		16,002	9,476	6,526
Supplies and Materials	6,399	1,250	7,649	4,622	3,027
Other Objects	4,500		4,500	4,084	416
Total Support Services - School Administration	421,259	25,250	446,509	435,562	10,947
Security:					
Salaries	190,383	8,700	199,083	198,935	148
Total Security	190,383	8,700	199,083	198,935	148
Student Transportation Services:					
Contracted Services - Transportation (Other than Between Home and School) - Vendors	7,500		7,500	2,300	5,200
Total Student Transportation Services	7,500	-	7,500	2,300	5,200
Total Undistributed Expenditures	2,526,512	(1,250)	2,525,262	2,485,067	40,195
Total Expenditures - Current Expense	7,299,614	136,580	7,436,194	7,346,994	89,200
Capital Outlay:					
Equipment:					
Regular Programs - Instruction: Grades 1-5	17,284	6,120	23,404	4,991	18,413
Total Equipment	17,284	6,120	23,404	4,991	18,413
Total Expenditures - School Based	7,316,898	142,700	7,459,598	7,351,985	107,613

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

School: Ridge Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Other Financing Sources:					
Transfers In	\$ 7,307,527	\$ 142,700	\$ 7,450,227	\$ 7,356,264	\$ (93,963)
Total Other Financing Sources	<u>7,307,527</u>	<u>142,700</u>	<u>7,450,227</u>	<u>7,356,264</u>	<u>(93,963)</u>
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(9,371)		(9,371)	4,279	13,650
Fund Balances, July 1	9,371		9,371	9,371	
Fund Balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,650</u>	<u>\$ 13,650</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

School: Oliver Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Kindergarten	\$ 142,041	\$ (57,788)	\$ 84,253	\$ 80,823	\$ 3,430
Grades 1- 5	1,491,990	(156,940)	1,335,050	1,321,804	13,246
Grades 6-8	1,669,870	(108,956)	1,560,914	1,551,718	9,196
Undistributed Instruction:					
Other Salaries of Instruction	74,284		74,284	73,586	698
General Supplies	81,084	12,067	93,151	80,603	12,548
Textbooks	2,000	(1,240)	760	760	
Other Objects	16,215	(10,000)	6,215	4,780	1,435
Total Regular Programs	3,477,484	(322,857)	3,154,627	3,114,074	40,553
Instruction - Special Education:					
Resource Room/Resource Center:					
Salaries of Teachers	537,983	10,899	548,882	543,543	5,339
Other Salaries of Instruction	17,550		17,550	14,146	3,404
Total Resource Room/Resource Center	555,533	10,899	566,432	557,689	8,743
Total Special Education	555,533	10,899	566,432	557,689	8,743
Bilingual Education:					
Other Salaries of Instruction	104,565	(29,500)	75,065	67,533	7,532
General Supplies	20,000		20,000	19,564	436
Total Bilingual Education	1,631,018	178,285	1,809,303	1,756,297	53,006
School Sponsored Co-curricular Activities:					
Salaries	34,700	(4,700)	30,000	23,700	6,300
Total School Sponsored Co-curricular Activities	34,700	(4,700)	30,000	23,700	6,300
School Sponsored Athletics:					
Salaries	21,300	8,852	30,152	28,300	1,852
Supplies and Materials	12,824		12,824	8,837	3,987
Total School Sponsored Athletics	34,124	8,852	42,976	37,137	5,839
Before/After School Programs:					
Salaries of Teachers	16,800	(1,128)	15,672	15,172	500
Other Salaries for Instruction		1,328	1,328		1,328
Total Before/After School Programs	16,800	200	17,000	15,172	1,828
Total Instruction	5,749,659	(129,321)	5,620,338	5,504,069	116,269
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Specialists	31,250	500	31,750	31,609	141
Total Attendance and Social Work Services	31,250	500	31,750	31,609	141

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

School: Oliver Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Health Services:					
Salaries	\$ 207,538	\$ 1,000	\$ 208,538	\$ 208,465	\$ 73
Other Salaries	3,280		3,280	1,417	1,863
Supplies and Materials	3,516		3,516	2,108	1,408
Total Health Services	214,334	1,000	215,334	211,990	3,344
Guidance:					
Salaries of Other Professional Staff	202,304	5,000	207,304	206,491	813
Supplies and Materials	500		500	429	71
Total Guidance	202,804	5,000	207,804	206,920	884
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	157,678		157,678	153,120	4,558
Salaries of Secretarial and Clerical Assistants	83,870		83,870	81,567	2,303
Salaries of Facilitators, Math & Literacy Coaches	178,247		178,247	176,178	2,069
Purchased Professional –Education Services	5,000	(4,615)	385		385
Other Objects	11,723	(1,819)	9,904	8,752	1,152
Total Improvement of Instruction Services	436,518	(6,434)	430,084	419,617	10,467
Educational Media/Library Services:					
Salaries of Other Professional Staff	60,000	20,000	80,000	79,750	250
Total Educational Media/Library Services	60,000	20,000	80,000	79,750	250
Instructional Staff Training Services:					
Purchased Professional – Education Services	2,000		2,000		2,000
Total Instructional Staff Training Services	2,000	-	2,000	-	2,000
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	295,833	22,000	317,833	316,983	850
Salaries of Secretarial and Clerical Assistants	83,870		83,870	83,322	548
Other Salaries	1,950	3,048	4,998	4,554	444
Other Purchased Services	34,526		34,526	31,868	2,658
Other Objects	3,600	(1,093)	2,507	2,507	
Total Support Services – School Administration	419,779	23,955	443,734	439,234	4,500
Security:					
Salaries	117,901	5,000	122,901	122,362	539
Total Security	117,901	5,000	122,901	122,362	539
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	11,000		11,000	6,975	4,025
Total Student Transportation Services	11,000	-	11,000	6,975	4,025
Total Undistributed Expenditures	2,810,995	49,021	2,860,016	2,833,866	26,150
Total Expenditures - Current Expense	8,560,654	(80,300)	8,480,354	8,337,935	142,419
Total Expenditures - School Based	8,560,654	(80,300)	8,480,354	8,337,935	142,419

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

School: Oliver Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Other Financing Sources:					
Transfers In	\$ 8,550,010	\$ (80,300)	\$ 8,469,710	\$ 8,341,319	\$ (128,391)
Total Other Financing Sources	<u>8,550,010</u>	<u>(80,300)</u>	<u>8,469,710</u>	<u>8,341,319</u>	<u>(128,391)</u>
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(10,644)		(10,644)	3,384	14,028
Fund Balances, July 1	10,644		10,644	10,644	
Fund Balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 14,028</u>	<u>\$ 14,028</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

School: Park	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Kindergarten	\$ 296,716	\$ (25,000)	\$ 271,716	\$ 249,430	\$ 22,286
Grades 1- 5	1,354,644	105,000	1,459,644	1,419,443	40,201
Grades 6-8	1,424,914	15,000	1,439,914	1,409,156	30,758
Undistributed Instruction:					
Other Salaries of Instruction	143,310		143,310	141,411	1,899
General Supplies	146,109		146,109	100,795	45,314
Other Objects	15,479	1,700	17,179	4,395	12,784
Total Regular Programs	3,381,172	96,700	3,477,872	3,324,630	153,242
Instruction - Special Education:					
Multiple Disabilities:					
Salaries of Teachers	243,450	3,000	246,450	245,781	669
Other Salaries of Instruction	148,504		148,504	135,368	13,136
General Supplies	4,785		4,785	4,339	446
Other Objects	4,400		4,400	4,400	4,400
Total Multiple Disabilities	401,139	3,000	404,139	385,488	18,651
Resource Room/Resource Center:					
Salaries of Teachers	231,333		231,333	230,653	680
Other Salaries of Instruction	9,750		9,750	2,416	7,334
General Supplies	4,000		4,000	3,927	73
Total Resource Room/Resource Center	245,083	-	245,083	236,996	8,087
Total Special Education	646,222	3,000	649,222	622,484	26,738
Bilingual Education:					
Salaries of Teachers	560,678	(95,000)	465,678	429,728	35,950
Other Salaries of Instruction	55,257	200	55,457	39,839	15,618
General Supplies	8,000		8,000	6,753	1,247
Total Bilingual Education	623,935	(94,800)	529,135	476,320	52,815
School Sponsored Co-curricular Activities:					
Salaries	29,800		29,800	22,800	7,000
Supplies and Materials	2,000		2,000	2,000	2,000
Total School Sponsored Co-curricular Activities	31,800	-	31,800	22,800	9,000
School Sponsored Athletics:					
Salaries	17,000		17,000	12,700	4,300
Supplies and Materials	3,600		3,600	197	3,403
Total School Sponsored Athletics	20,600	-	20,600	12,897	7,703
Before/After School Programs:					
Salaries of Teachers	43,280	(19,080)	24,200	1,896	22,304
Other Salaries for Instruction	3,960	14,080	18,040	9,908	8,132
Total Before/After School Programs	47,240	(5,000)	42,240	11,804	30,436
Total Instruction	4,750,969	(100)	4,750,869	4,470,935	279,934

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

Year ended June 30, 2022

School: Park	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Attendance and Social Work Services:					
Salaries	\$ 107,620		\$ 107,620	\$ 105,399	\$ 2,221
Salaries of Family Liaisons/Comm Parent Inv. Specialists	31,250		31,250	30,604	646
Supplies and Materials	500		500		500
Total Attendance and Social Work Services	139,370	-	139,370	136,003	3,367
Health Services:					
Salaries	159,656	\$ 25,000	184,656	184,069	587
Other Salaries	1,110	350	1,460	1,389	71
Supplies and Materials	1,895		1,895	10	1,885
Total Health Services	162,661	25,350	188,011	185,468	2,543
Guidance:					
Salaries of Other Professional Staff	58,271		58,271	57,477	794
Supplies and Materials	500		500		500
Total Guidance	58,771	-	58,771	57,477	1,294
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	181,360		181,360	176,593	4,767
Salaries of Secretarial and Clerical Assistants	101,346		101,346	91,589	9,757
Salaries of Facilitators, Math & Literacy Coaches	182,750	(70,000)	112,750	87,717	25,033
Purchased Professional – Education Services	35,000		35,000	35,000	
Other Objects	4,800	(4,000)	800		800
Total Improvement of Instruction Services	505,256	(74,000)	431,256	390,899	40,357
Educational Media/Library Services:					
Salaries of Other Professional Staff	107,620	(45,000)	62,620	55,811	6,809
Supplies and Materials	8,602		8,602		8,602
Total Educational Media/Library Services	116,222	(45,000)	71,222	55,811	15,411
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	350,815	25,000	375,815	374,819	996
Salaries of Secretarial and Clerical Assistants	101,345		101,345	99,064	2,281
Other Purchased Services	21,171		21,171	16,173	4,998
Supplies and Materials	7,975		7,975	5,035	2,940
Other Objects	5,450		5,450	2,185	3,265
Total Support Services – School Administration	486,756	25,000	511,756	497,276	14,480
Security:					
Salaries	118,568	9,000	127,568	125,692	1,876
General Supplies	4,590		4,590	1,676	2,914
Total Security	123,158	9,000	132,158	127,368	4,790

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

School: Park	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	\$ 10,000	\$ 2,300	\$ 12,300	\$ 11,500	\$ 800
Total Student Transportation Services	10,000	2,300	12,300	11,500	800
Total Undistributed Expenditures	2,817,111	(57,350)	2,759,761	2,676,026	83,735
Total Expenditures - Current Expense	7,568,080	(57,450)	7,510,630	7,146,961	363,669
Total Expenditures - School Based	7,568,080	(57,450)	7,510,630	7,146,961	363,669
Other Financing Sources:					
Transfers In	7,491,317	(57,450)	7,433,867	7,090,352	(343,515)
Total Other Financing Sources	7,491,317	(57,450)	7,433,867	7,090,352	(343,515)
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(76,763)		(76,763)	(56,609)	20,154
Fund Balances, July 1	76,763		76,763	76,763	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 20,154	\$ 20,154

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

Year ended June 30, 2022

School: Peshine Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Kindergarten	\$ 236,481	\$ 10,000	\$ 246,481	\$ 235,637	\$ 10,844
Grades 1- 5	1,528,259	(240,000)	1,288,259	1,222,397	65,862
Grades 6-8	1,117,729	(90,000)	1,027,729	1,013,310	14,419
Undistributed Instruction:					
Other Salaries of Instruction	105,054	10,000	115,054	113,670	1,384
General Supplies	101,116		101,116	90,735	10,381
Other Objects	9,750		9,750	9,750	9,750
Total Regular Programs	3,098,389	(310,000)	2,788,389	2,675,749	112,640
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	161,278	(45,000)	116,278	103,390	12,888
Other Salaries of Instruction	3,900		3,900		3,900
Purchased Professional & Educational Services	4,800		4,800	2,630	2,170
General Supplies	3,475		3,475	3,454	21
Other Objects	1,000		1,000		1,000
Total Learning and/or Language Disabilities	174,453	(45,000)	129,453	109,474	19,979
Behavioral Disabilities:					
Salaries of Teachers	421,507	(30,000)	391,507	384,563	6,944
Other Salaries of Instruction	181,440	12,000	193,440	173,835	19,605
Purchased Professional & Educational Services	24,600		24,600	9,495	15,105
General Supplies	8,057		8,057	1,810	6,247
Other Objects	8,000		8,000		8,000
Total Behavioral Disabilities	643,604	(18,000)	625,604	569,703	55,901
Resource Room/Resource Center:					
Salaries of Teachers	465,301		465,301	453,336	11,965
Other Salaries of Instruction	7,800		7,800		7,800
General Supplies	4,000		4,000	1,249	2,751
Total Resource Room/Resource Center	477,101	-	477,101	454,585	22,516
Total Special Education	1,295,158	(63,000)	1,232,158	1,133,762	98,396
Bilingual Education:					
Salaries of Teachers	60,000		60,000	57,000	3,000
Other Salaries of Instruction	1,950		1,950		1,950
Total Bilingual Education	61,950	-	61,950	57,000	4,950
School Sponsored Co-curricular Activities:					
Salaries	23,800		23,800	16,500	7,300
Supplies and Materials	5,500		5,500		5,500
Total School Sponsored Co-curricular Activities	29,300	-	29,300	16,500	12,800
School Sponsored Athletics:					
Salaries	17,000		17,000	12,700	4,300
Supplies and Materials	6,000		6,000		6,000
Total School Sponsored Athletics	23,000	-	23,000	12,700	10,300

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

Year ended June 30, 2022

School: Peshine Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Before/After School Programs:					
Salaries of Teachers	\$ 51,800	\$ (280)	\$ 51,520	\$ 42,442	\$ 9,078
Other Salaries for Instruction	7,400	280	7,680	1,723	5,957
Total Before/After School Programs	59,200	-	59,200	44,165	15,035
Total Instruction	4,566,997	(373,000)	4,193,997	3,939,876	254,121
Attendance and Social Work Services:					
Salaries		106,000	106,000	105,399	601
Salaries of Family Liaisons/Comm Parent Inv. Specialists	31,269	500	31,769	31,509	260
Supplies and Materials	3,000		3,000	1,590	1,410
Total Attendance and Social Work Services	34,269	106,500	140,769	138,498	2,271
Health Services:					
Salaries	100,688		100,688	94,417	6,271
Other Salaries	1,640		1,640		1,640
Supplies and Materials	3,000		3,000	1,052	1,948
Total Health Services	105,328	-	105,328	95,469	9,859
Guidance:					
Salaries of Other Professional Staff	73,385	(30,000)	43,385	35,288	8,097
Supplies and Materials	3,444		3,444		3,444
Total Guidance	76,829	(30,000)	46,829	35,288	11,541
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	157,678	(10,000)	147,678	142,345	5,333
Salaries of Secretarial and Clerical Assistants	79,676	1,000	80,676	80,658	18
Salaries of Facilitators, Math & Literacy Coaches	172,760	(40,000)	132,760	118,815	13,945
Other Objects	4,800		4,800	1,514	3,286
Total Improvement of Instruction Services	414,914	(49,000)	365,914	343,332	22,582
Educational Media/Library Services:					
Supplies and Materials	11,997		11,997	83	11,914
Total Educational Media/Library Services	11,997	-	11,997	83	11,914
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	308,472	12,000	320,472	320,338	134
Salaries of Secretarial and Clerical Assistants	79,676	10,000	89,676	88,876	800
Other Purchased Services	26,093		26,093	15,497	10,596
Supplies and Materials	6,598		6,598		6,598
Other Objects	4,502		4,502	1,433	3,069
Total Support Services – School Administration	425,341	22,000	447,341	426,144	21,197
Security:					
Salaries	100,732	(35,000)	65,732	59,140	6,592
Total Security	100,732	(35,000)	65,732	59,140	6,592
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	6,500		6,500	6,400	100
Total Student Transportation Services	6,500	-	6,500	6,400	100
Total Undistributed Expenditures	2,173,308	14,500	2,187,808	2,101,752	86,056
Total Expenditures - Current Expense	6,740,305	(358,500)	6,381,805	6,041,628	340,177

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

School: Peshine Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Capital Outlay:					
Equipment:					
Regular Programs - Instruction:					
Grades 6-8	\$ 7,400		\$ 7,400		\$ 7,400
Total Equipment	7,400	-	7,400	-	7,400
Total Expenditures - School Based	6,747,705	\$ (358,500)	6,389,205	\$ 6,041,628	\$ 347,577
Other Financing Sources:					
Transfers In	6,705,548	(358,500)	6,347,048	6,026,975	(320,073)
Total Other Financing Sources	6,705,548	(358,500)	6,347,048	6,026,975	(320,073)
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(42,157)		(42,157)	(14,653)	27,504
Fund Balances, July 1	42,157		42,157	42,157	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 27,504	\$ 27,504

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

Year ended June 30, 2022

School: Quitman Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Kindergarten	\$ 290,440	\$ 1,000	\$ 291,440	\$ 285,328	\$ 6,112
Grades 1- 5	1,097,782	(8,000)	1,089,782	1,085,848	3,934
Grades 6-8	999,586	(92,000)	907,586	888,784	18,802
Undistributed Instruction:					
Other Salaries of Instruction	112,349		112,349	103,794	8,555
General Supplies	53,500	(6,155)	47,345	40,026	7,319
Other Objects	12,985		12,985		12,985
Total Regular Programs	2,566,642	(105,155)	2,461,487	2,403,780	57,707
Instruction - Special Education:					
Multiple Disabilities:					
Purchased Professional & Educational Services	5,900		5,900		5,900
Total Multiple Disabilities	5,900	-	5,900	-	5,900
Resource Room/Resource Center:					
Salaries of Teachers	244,137	(15,000)	229,137	220,086	9,051
Other Salaries of Instruction	7,800	23,000	30,800	29,924	876
General Supplies	5,000		5,000	3,636	1,364
Total Resource Room/Resource Center	256,937	8,000	264,937	253,646	11,291
Autism:					
Other Salaries of Instruction	312,586	(24,000)	288,586	285,572	3,014
Purchased Professional & Educational Services	22,500		22,500		22,500
General Supplies	19,500		19,500	19,121	379
Total Autism	1,343,764	(39,000)	1,304,764	1,278,168	26,596
Total Special Education	1,606,601	(31,000)	1,575,601	1,531,814	43,787
Bilingual Education:					
Salaries of Teachers		23,000	23,000	22,668	332
Total Bilingual Education	-	23,000	23,000	22,668	332
School Sponsored Co-curricular Activities:					
Salaries	32,500	11,000	43,500	43,200	300
Supplies and Materials	6,400		6,400		6,400
Total School Sponsored Co-curricular Activities	38,900	11,000	49,900	43,200	6,700
School Sponsored Athletics:					
Salaries	17,000	(15,000)	2,000		2,000
Supplies and Materials	6,000		6,000	3,980	2,020
Total School Sponsored Athletics	23,000	(15,000)	8,000	3,980	4,020
Before/After School Programs:					
Salaries of Teachers	67,200	81,896	149,096	148,148	948
Other Salaries for Instruction	10,800	53,104	63,904	63,387	517
Total Before/After School Programs	78,000	135,000	213,000	211,535	1,465
Total Instruction	4,313,143	17,845	4,330,988	4,216,977	114,011

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

School: Quitman Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Attendance and Social Work Services:					
Salaries	\$ 176,971		\$ 176,971	\$ 170,373	\$ 6,598
Salaries of Family Liaisons/Comm Parent Inv. Specialists	51,310		51,310	49,676	1,634
Other Objects	2,000		2,000	1,686	314
Total Attendance and Social Work Services	230,281	-	230,281	221,735	8,546
Health Services:					
Salaries	102,483		102,483	100,827	1,656
Other Salaries	1,640		1,640	1,087	553
Supplies and Materials	2,000		2,000	1,988	12
Total Health Services	106,123	-	106,123	103,902	2,221
Guidance:					
Supplies and Materials	1,000		1,000	882	118
Total Guidance	1,000	-	1,000	882	118
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	117,238		117,238	113,074	4,164
Salaries of Secretarial and Clerical Assistants	54,390	\$ 1,000	55,390	55,348	42
Salaries of Facilitators, Math & Literacy Coaches	201,182	4,000	205,182	204,549	633
Other Objects	3,600		3,600	3,600	3,600
Total Improvement of Instruction Services	376,410	5,000	381,410	372,971	8,439
Educational Media/Library Services:					
Supplies and Materials	3,000		3,000	2,244	756
Total Educational Media/Library Services	3,000	-	3,000	2,244	756
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	286,693	40,000	326,693	326,165	528
Salaries of Secretarial and Clerical Assistants	54,390	7,000	61,390	60,797	593
Other Salaries	1,560	1,000	2,560	2,037	523
Other Purchased Services	26,374		26,374	12,860	13,514
Supplies and Materials	4,125		4,125	1,989	2,136
Other Objects	6,700		6,700	3,321	3,379
Total Support Services – School Administration	379,842	48,000	427,842	407,169	20,673
Security:					
Salaries	185,366		185,366	181,524	3,842
General Supplies	1,200		1,200	1,200	1,200
Total Security	186,566	-	186,566	181,524	5,042
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	8,000		8,000	2,784	5,216
Total Student Transportation Services	8,000	-	8,000	2,784	5,216
Total Undistributed Expenditures	2,389,806	53,000	2,442,806	2,391,795	51,011
Total Expenditures - Current Expense	6,702,949	70,845	6,773,794	6,608,772	165,022
Capital Outlay:					
Equipment:					
Regular Programs - Instruction:					
Grades 1-5		6,155	6,155	6,154	1
Total Equipment	-	6,155	6,155	6,154	1
Total Expenditures - School Based	6,702,949	77,000	6,779,949	6,614,926	165,023

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

School: Quitman Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Other Financing Sources:					
Transfers In	\$ 6,701,324	\$ 77,000	\$ 6,778,324	\$ 6,643,027	\$ (135,297)
Total Other Financing Sources	<u>6,701,324</u>	<u>77,000</u>	<u>6,778,324</u>	<u>6,643,027</u>	<u>(135,297)</u>
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(1,625)		(1,625)	28,101	29,726
Fund Balances, July 1	1,625		1,625	1,625	
Fund Balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 29,726</u>	<u>\$ 29,726</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

School: Rafael Hernandez	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Kindergarten	\$ 214,879	\$ 6,000	\$ 220,879	\$ 216,514	\$ 4,365
Grades 1- 5	903,280	(31,000)	872,280	865,101	7,179
Grades 6-8	1,398,082	(70,200)	1,327,882	1,308,757	19,125
Undistributed Instruction:					
Other Salaries of Instruction	107,285	6,000	113,285	113,008	277
General Supplies	69,641	35,000	104,641	96,909	7,732
Other Objects	10,560	(600)	9,960	5,232	4,728
Total Regular Programs	2,703,727	(54,800)	2,648,927	2,605,521	43,406
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	103,177		103,177	101,091	2,086
Other Salaries of Instruction	3,900		3,900		3,900
General Supplies	1,000		1,000	980	20
Total Learning and/or Language Disabilities	108,077	-	108,077	102,071	6,006
Multiple Disabilities:					
Salaries of Teachers	475,692	24,000	499,692	499,118	574
Other Salaries of Instruction	11,700		11,700		11,700
General Supplies	6,000		6,000	2,360	3,640
Total Multiple Disabilities	493,392	24,000	517,392	501,478	15,914
Resource Room/Resource Center:					
Salaries of Teachers	315,654	(50,000)	265,654	252,192	13,462
Other Salaries of Instruction	9,750		9,750	5,239	4,511
General Supplies	5,000		5,000	1,305	3,695
Total Resource Room/Resource Center	330,404	(50,000)	280,404	258,736	21,668
Total Special Education	931,873	(26,000)	905,873	862,285	43,588
Bilingual Education:					
Salaries of Teachers	293,218	(45,000)	248,218	241,573	6,645
Other Salaries of Instruction	48,201		48,201	38,047	10,154
General Supplies	1,017	(10)	1,007		1,007
Total Bilingual Education	342,436	(45,010)	297,426	279,620	17,806
School Sponsored Co-curricular Activities:					
Salaries	26,300	(20,000)	6,300		6,300
Total School Sponsored Co-curricular Activities	26,300	(20,000)	6,300	-	6,300
School Sponsored Athletics:					
Salaries	13,500	12,000	25,500	25,500	-
Total School Sponsored Athletics	13,500	12,000	25,500	25,500	-
Before/After School Programs:					
Salaries of Teachers	64,000	(31,120)	32,880	1,040	31,840
Other Salaries for Instruction	5,400	6,120	11,520	10,574	946
Total Before/After School Programs	69,400	(25,000)	44,400	11,614	32,786
Total Instruction	4,087,236	(158,810)	3,928,426	3,784,540	143,886

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

School: Rafael Hernandez	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Attendance and Social Work Services:					
Salaries	\$ 59,921	\$ 1,000	\$ 60,921	\$ 60,588	\$ 333
Salaries of Family Liaisons/Comm Parent Inv. Specialists	32,178	100	32,278	32,259	19
Supplies and Materials	2,000		2,000		2,000
Total Attendance and Social Work Services	94,099	1,100	95,199	92,847	2,352
Health Services:					
Salaries	216,070	(8,000)	208,070	204,551	3,519
Other Salaries	1,640		1,640		1,640
Supplies and Materials	3,069		3,069		3,069
Total Health Services	220,779	(8,000)	212,779	204,551	8,228
Guidance:					
Salaries of Other Professional Staff	58,993	(15,000)	43,993	34,375	9,618
Supplies and Materials	3,000		3,000		3,000
Total Guidance	61,993	(15,000)	46,993	34,375	12,618
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	162,014		162,014	158,488	3,526
Salaries of Secretarial and Clerical Assistants	80,931	1,000	81,931	80,959	972
Salaries of Facilitators, Math & Literacy Coaches	186,949		186,949	142,348	44,601
Purchased Professional – Education Services	35,000	(35,000)			
Other Objects	4,800		4,800		4,800
Total Improvement of Instruction Services	469,694	(34,000)	435,694	381,795	53,899
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	308,649	23,000	331,649	330,813	836
Salaries of Secretarial and Clerical Assistants	80,931	1,000	81,931	81,551	380
Other Purchased Services	15,524		15,524	2,341	13,183
Supplies and Materials	2,000		2,000		2,000
Other Objects	3,800		3,800		3,800
Total Support Services – School Administration	410,904	24,000	434,904	414,705	20,199
Security:					
Salaries	121,957	2,500	124,457	124,411	46
Total Security	121,957	2,500	124,457	124,411	46
Student Transportation Services:					
Contracted Services – Transportation (Other than Between Home and School) – Vendors	10,000	610	10,610	4,830	5,780
Total Student Transportation Services	10,000	610	10,610	4,830	5,780
Total Undistributed Expenditures	2,401,279	(28,790)	2,372,489	2,269,367	103,122
Total Expenditures - Current Expense	6,488,515	(187,600)	6,300,915	6,053,907	247,008
Total Expenditures - School Based	6,488,515	(187,600)	6,300,915	6,053,907	247,008

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

School: Rafael Hernandez	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Other Financing Sources:					
Transfers In	\$ 6,482,316	\$ (187,600)	\$ 6,294,716	\$ 6,056,203	\$ (238,513)
Total Other Financing Sources	<u>6,482,316</u>	<u>(187,600)</u>	<u>6,294,716</u>	<u>6,056,203</u>	<u>(238,513)</u>
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(6,199)		(6,199)	2,296	8,495
Fund Balances, July 1	6,199		6,199	6,199	
Fund Balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,495</u>	<u>\$ 8,495</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

School: Roberto Clemente	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Kindergarten	\$ 169,991		\$ 169,991	\$ 168,472	\$ 1,519
Grades 1- 5	1,773,205	\$ (342,000)	1,431,205	1,410,844	20,361
Grades 6-8	323,938	46,000	369,938	369,190	748
Undistributed Instruction:					
Other Salaries of Instruction	104,742	300	105,042	104,977	65
General Supplies	82,218	(15,320)	66,898	44,079	22,819
Other Objects	11,735		11,735	9,992	1,743
Total Regular Programs	2,465,829	(311,020)	2,154,809	2,107,554	47,255
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	235,461	18,000	253,461	253,249	212
Other Salaries of Instruction	148,006		148,006	109,653	38,353
General Supplies	5,201		5,201	4,692	509
Total Learning and/or Language Disabilities	388,668	18,000	406,668	367,594	39,074
Resource Room/Resource Center:					
Salaries of Teachers	333,856	(35,000)	298,856	285,459	13,397
Other Salaries of Instruction	7,800		7,800		7,800
General Supplies	5,275		5,275	5,129	146
Total Resource Room/Resource Center	346,931	(35,000)	311,931	290,588	21,343
Total Special Education	735,599	(17,000)	718,599	658,182	60,417
Bilingual Education:					
Salaries of Teachers	933,818	2,000	935,818	934,319	1,499
Other Salaries of Instruction	25,350	12,000	37,350	36,354	996
General Supplies	11,607		11,607	2,697	8,910
Total Bilingual Education	970,775	14,000	984,775	973,370	11,405
School Sponsored Co-curricular Activities:					
Salaries	31,400		31,400	17,640	13,760
Supplies and Materials	3,500		3,500	3,500	
Total School Sponsored Co-curricular Activities	34,900	-	34,900	21,140	13,760
School Sponsored Athletics:					
Salaries	21,298		21,298		21,298
Supplies and Materials	7,500		7,500	7,500	
Total School Sponsored Athletics	28,798	-	28,798	7,500	21,298
Before/After School Programs:					
Salaries of Teachers	35,200	19,800	55,000	36,937	18,063
Other Salaries for Instruction	4,200	10,200	14,400		14,400
Total Before/After School Programs	39,400	30,000	69,400	36,937	32,463
Total Instruction	4,275,301	(284,020)	3,991,281	3,804,683	186,598

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

Year ended June 30, 2022

School: Roberto Clemente	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Attendance and Social Work Services:					
Salaries	\$ 66,819		\$ 66,819	\$ 66,087	\$ 732
Salaries of Family Liaisons/Comm Parent Inv. Specialists	46,101		46,101		46,101
Supplies and Materials	1,500		1,500	1,472	28
Total Attendance and Social Work Services	114,420	-	114,420	67,559	46,861
Health Services:					
Salaries	61,295	\$ 2,000	63,295	62,672	623
Other Salaries	1,640		1,640	860	780
Supplies and Materials	2,919		2,919	2,504	415
Total Health Services	65,854	2,000	67,854	66,036	1,818
Guidance:					
Salaries of Other Professional Staff	107,304		107,304	53,346	53,958
Supplies and Materials	1,000		1,000		1,000
Total Guidance	108,304	-	108,304	53,346	54,958
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	130,250		130,250	126,825	3,425
Salaries of Secretarial and Clerical Assistants	79,659		79,659	79,276	383
Salaries of Facilitators, Math & Literacy Coaches	210,480	(15,000)	195,480	183,048	12,432
Purchased Professional – Education Services	35,000		35,000	35,000	
Other Objects	3,600		3,600	1,513	2,087
Total Improvement of Instruction Services	458,989	(15,000)	443,989	425,662	18,327
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	276,885	19,000	295,885	295,440	445
Salaries of Secretarial and Clerical Assistants	79,659	4,000	83,659	82,965	694
Other Purchased Services	17,774	250	18,024	13,023	5,001
Supplies and Materials	5,000		5,000	3,616	1,384
Other Objects	2,600		2,600	1,840	760
Total Support Services – School Administration	381,918	23,250	405,168	396,884	8,284
Security:					
Salaries	116,826		116,826	98,272	18,554
General Supplies	2,038		2,038	1,598	440
Total Security	118,864	-	118,864	99,870	18,994
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	8,000		8,000	350	7,650
Total Student Transportation Services	8,000	-	8,000	350	7,650
Unallocated Benefits:					
Health Benefits	932,351		932,351	932,351	
Total Unallocated Benefits	932,351	-	932,351	932,351	-
Total Undistributed Expenditures	2,188,700	10,250	2,198,950	2,042,058	156,892
Total Expenditures - Current Expense	6,464,001	(273,770)	6,190,231	5,846,741	343,490

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

School: Roberto Clemente	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Capital Outlay:					
Equipment:					
Undistributed Expenditures:					
School Administration	\$ 18,000	\$ 14,770	\$ 32,770	\$ 32,770	
Total Equipment	18,000	14,770	32,770	32,770	-
Total Expenditures - School Based	6,482,001	(259,000)	6,223,001	5,879,511	\$ 343,490
Other Financing Sources:					
Transfers In	6,476,012	(259,000)	6,217,012	5,888,836	(328,176)
Total Other Financing Sources	6,476,012	(259,000)	6,217,012	5,888,836	(328,176)
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(5,989)		(5,989)	9,325	15,314
Fund Balances, July 1	5,989		5,989	5,989	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 15,314	\$ 15,314

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

School: Science High	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Grades 6-8	\$ 1,026,226	\$ (145,000)	\$ 881,226	\$ 855,719	\$ 25,507
Grades 9-12	4,166,276	5,000	4,171,276	4,142,702	28,574
Undistributed Instruction:					
General Supplies	72,044	42,677	114,721	79,850	34,871
Other Objects	43,777	(43,777)			
Total Regular Programs	5,308,323	(141,100)	5,167,223	5,078,271	88,952
Instruction - Special Education:					
Resource Room/Resource Center:					
Salaries of Teachers	105,583		105,583	103,574	2,009
Other Salaries of Instruction	1,950		1,950		1,950
Total Resource Room/Resource Center	107,533	-	107,533	103,574	3,959
Total Special Education	107,533	-	107,533	103,574	3,959
School Sponsored Co-curricular Activities:					
Salaries	111,453	(5,000)	106,453	106,039	414
Supplies and Materials	5,000		5,000		5,000
Other Objects	5,000		5,000		5,000
Total School Sponsored Co-curricular Activities	121,453	(5,000)	116,453	106,039	10,414
School Sponsored Athletics:					
Salaries	209,800	(15,000)	194,800	179,500	15,300
Supplies and Materials	25,285		25,285	5,796	19,489
Other Objects	20,000		20,000	15,000	5,000
Total School Sponsored Athletics	255,085	(15,000)	240,085	200,296	39,789
Before/After School Programs:					
Salaries of Teachers	24,436		24,436	13,154	11,282
Total Before/After School Programs	24,436	-	24,436	13,154	11,282
Total Instruction	5,816,830	(161,100)	5,655,730	5,501,334	154,396
Attendance and Social Work Services:					
Salaries	108,731		108,731	106,452	2,279
Salaries of Family Liaisons/Comm Parent Inv. Specialists	48,886		48,886	48,532	354
Supplies and Materials	7,500		7,500		7,500
Total Attendance and Social Work Services	165,117	-	165,117	154,984	10,133
Health Services:					
Salaries	179,159	22,000	201,159	200,229	930
Other Salaries	1,804	1,000	2,804	2,803	1
Supplies and Materials	1,693		1,693	1,012	681
Total Health Services	182,656	23,000	205,656	204,044	1,612
Guidance:					
Salaries of Other Professional Staff	428,126		428,126	421,114	7,012
Other Salaries	3,000		3,000	1,600	1,400
Supplies and Materials	500		500		500
Total Guidance	431,626	-	431,626	422,714	8,912

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

School: Science High	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	\$ 185,582		\$ 185,582	\$ 165,314	\$ 20,268
Salaries of Other Professional Staff	506,724	\$ (50,000)	456,724	431,105	25,619
Salaries of Secretarial and Clerical Assistants	82,014		82,014	74,093	7,921
Other Salaries	103,203	(25,000)	78,203	60,939	17,264
Other Objects	4,800		4,800		4,800
Total Improvement of Instruction Services	882,323	(75,000)	807,323	731,451	75,872
Educational Media/Library Services:					
Salaries of Other Professional Staff	169,575	(27,000)	142,575	138,678	3,897
Other Objects	14,000		14,000		14,000
Total Educational Media/Library Services	183,575	(27,000)	156,575	138,678	17,897
Instructional Staff Training Services:					
Purchased Professional – Education Services	10,799		10,799	175	10,624
Total Instructional Staff Training Services	10,799	-	10,799	175	10,624
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	342,082	12,000	354,082	353,710	372
Salaries of Secretarial and Clerical Assistants	82,014		82,014	80,887	1,127
Other Salaries	15,202		15,202	13,420	1,782
Other Purchased Services	15,486		15,486	5,805	9,681
Supplies and Materials	4,031		4,031	2,501	1,530
Other Objects	11,200		11,200	1,560	9,640
Total Support Services – School Administration	470,015	12,000	482,015	457,883	24,132
Security:					
Salaries	220,833	(25,000)	195,833	181,145	14,688
General Supplies	2,000	(2,000)			
Total Security	222,833	(27,000)	195,833	181,145	14,688
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	10,000		10,000	950	9,050
Total Student Transportation Services	10,000	-	10,000	950	9,050
Total Undistributed Expenditures	3,859,898	(94,000)	3,765,898	3,592,978	172,920
Total Expenditures - Current Expense	9,676,728	(255,100)	9,421,628	9,094,312	327,316
Capital Outlay:					
Equipment:					
Undistributed Expenditures:					
Non-Instructional Equipment	70,265	3,100	73,365	37,610	35,755
Total Equipment	70,265	3,100	73,365	37,610	35,755
Total Expenditures - School Based	9,746,993	(252,000)	9,494,993	9,131,922	363,071

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

School: Science High	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Other Financing Sources:					
Transfers In	\$ 9,686,126	\$ (252,000)	\$ 9,434,126	\$ 9,107,182	\$ (326,944)
Total Other Financing Sources	<u>9,686,126</u>	<u>(252,000)</u>	<u>9,434,126</u>	<u>9,107,182</u>	<u>(326,944)</u>
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(60,867)		(60,867)	(24,740)	36,127
Fund Balances, July 1	60,867		60,867	60,867	
Fund Balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 36,127</u>	<u>\$ 36,127</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

School: Sir Isaac Newton	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Kindergarten	\$ 178,189		\$ 178,189	\$ 172,960	\$ 5,229
Grades 1- 5	629,428	\$ (65,000)	564,428	512,138	52,290
Undistributed Instruction:					
Other Salaries of Instruction	109,213	(15,000)	94,213	73,383	20,830
Purchased Technical Services	2,000	500	2,500	2,495	5
General Supplies	14,923	9,869	24,792	17,561	7,231
Other Objects	1,500	(38)	1,462	1,137	325
Total Regular Programs	935,253	(69,669)	865,584	779,674	85,910
Instruction - Special Education:					
Resource Room/Resource Center:					
Salaries of Teachers	60,000		60,000	57,793	2,207
Other Salaries of Instruction	1,950		1,950	1,950	1,950
General Supplies	1,200		1,200	1,199	1
Total Resource Room/Resource Center	63,150	-	63,150	58,992	4,158
Total Special Education	63,150	-	63,150	58,992	4,158
School Sponsored Co-curricular Activities:					
Salaries	7,000		7,000	1,158	5,842
Total School Sponsored Co-curricular Activities	7,000	-	7,000	1,158	5,842
Before/After School Programs:					
Salaries of Teachers	3,080	3,800	6,880	3,161	3,719
Other Salaries for Instruction	13,002		13,002	5,569	7,433
Total Before/After School Programs	16,082	3,800	19,882	8,730	11,152
Total Instruction	1,021,485	(65,869)	955,616	848,554	107,062

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

School: Sir Isaac Newton	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Attendance and Social Work Services:					
Salaries	\$ 107,620		\$ 107,620	\$ 105,147	\$ 2,473
Salaries of Family Liaisons/Comm Parent Inv. Specialists	31,250	\$ (600)	30,650	17,224	13,426
Total Attendance and Social Work Services	138,870	(600)	138,270	122,371	15,899
Health Services:					
Salaries	108,904	(8,000)	100,904	98,859	2,045
Other Salaries	1,640		1,640	1,389	251
Supplies and Materials	2,000	(23)	1,977	1,876	101
Total Health Services	112,544	(8,023)	104,521	102,124	2,397
Guidance:					
Other Objects	500	(500)			
Total Guidance	500	(500)	-	-	-
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	57,500		57,500	49,495	8,005
Salaries of Secretarial and Clerical Assistants	49,331		49,331	41,417	7,914
Salaries of Facilitators, Math & Literacy Coaches	113,491	(25,000)	88,491	69,240	19,251
Other Objects	2,600	(68)	2,532	2,532	
Total Improvement of Instruction Services	222,922	(25,068)	197,854	160,152	37,702
Instructional Staff Training Services:					
Purchased Professional –Education Services	5,000	(5,000)			
Total Instructional Staff Training Services	5,000	(5,000)	-	-	-
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	195,655	10,000	205,655	205,373	282
Salaries of Secretarial and Clerical Assistants	49,331		49,331	47,892	1,439
Other Purchased Services	10,411	(1,000)	9,411	8,697	714
Supplies and Materials	2,500	3,960	6,460	3,256	3,204
Other Objects	1,900	(1,200)	700	700	
Total Support Services – School Administration	259,797	11,760	271,557	265,918	5,639
Security:					
Salaries	89,358	(15,000)	74,358	66,301	8,057
Total Security	89,358	(15,000)	74,358	66,301	8,057
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	1,500	(1,500)			
Total Student Transportation Services	1,500	(1,500)	-	-	-
Unallocated Benefits:					
Health Benefits	303,556		303,556	303,556	
Total Unallocated Benefits	303,556	-	303,556	303,556	-
Total Undistributed Expenditures	1,134,047	(43,931)	1,090,116	1,020,422	69,694
Total Expenditures - Current Expense	2,155,532	(109,800)	2,045,732	1,868,976	176,756

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

School: Sir Isaac Newton	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Capital Outlay:					
Equipment:					
Regular Programs - Instruction:					
Kindergarten	\$ 5,000	\$ (5,000)			
Total Equipment	5,000	(5,000)	-	-	-
Total Expenditures - School Based	2,160,532	(114,800)	\$ 2,045,732	\$ 1,868,976	\$ 176,756
Other Financing Sources:					
Transfers In	2,160,532	(114,800)	2,045,732	1,879,989	(165,743)
Total Other Financing Sources	2,160,532	(114,800)	2,045,732	1,879,989	(165,743)
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)				11,013	11,013
Fund Balances, July 1					
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 11,013	\$ 11,013

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

School: South Seventeenth Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Kindergarten	\$ 98,742	\$ 7,500	\$ 106,242	\$ 101,785	\$ 4,457
Grades 1- 5	1,030,849	(25,000)	1,005,849	995,091	10,758
Grades 6-8	1,172,937	(92,000)	1,080,937	1,058,872	22,065
Undistributed Instruction:					
Other Salaries of Instruction	73,716		73,716	73,504	212
General Supplies	45,424		45,424	40,418	5,006
Other Objects	9,123		9,123	3,255	5,868
Total Regular Programs	2,430,791	(109,500)	2,321,291	2,272,925	48,366
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	168,569	(40,000)	128,569	112,827	15,742
Other Salaries of Instruction	20,778	(6,000)	14,778	10,384	4,394
General Supplies	2,000		2,000	629	1,371
Total Learning and/or Language Disabilities	191,347	(46,000)	145,347	123,840	21,507
Behavioral Disabilities:					
Salaries of Teachers	582,551	(23,000)	559,551	553,508	6,043
Other Salaries of Instruction	211,325	(12,000)	199,325	188,342	10,983
Purchased Professional & Educational Services	17,760		17,760		17,760
General Supplies	20,200		20,200	15,520	4,680
Total Behavioral Disabilities	831,836	(35,000)	796,836	757,370	39,466
Resource Room/Resource Center:					
Salaries of Teachers	177,731		177,731	171,208	6,523
Other Salaries of Instruction	7,800		7,800		7,800
General Supplies	2,000		2,000		2,000
Total Resource Room/Resource Center	187,531	-	187,531	171,208	16,323
Total Special Education	1,210,714	(81,000)	1,129,714	1,052,418	77,296
School Sponsored Co-curricular Activities:					
Salaries	24,800		24,800	23,800	1,000
Supplies and Materials	4,300		4,300		4,300
Total School Sponsored Co-curricular Activities	29,100	-	29,100	23,800	5,300
School Sponsored Athletics:					
Salaries	12,700		12,700		12,700
Supplies and Materials	6,000		6,000		6,000
Total School Sponsored Athletics	18,700	-	18,700	-	18,700
Before/After School Programs:					
Salaries of Teachers	59,840	(40,360)	19,480	16,114	3,366
Other Salaries for Instruction		10,360	10,360		10,360
Total Before/After School Programs	59,840	(30,000)	29,840	16,114	13,726
Total Instruction	3,749,145	(220,500)	3,528,645	3,365,257	163,388

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

School: South Seventeenth Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Specialists	\$ 36,500		\$ 36,500		\$ 36,500
Total Attendance and Social Work Services	36,500	-	36,500	-	36,500
Health Services:					
Salaries	108,620	\$ (8,000)	100,620	\$ 97,852	2,768
Other Salaries	1,640		1,640		1,640
Supplies and Materials	1,500		1,500		1,500
Total Health Services	111,760	(8,000)	103,760	97,852	5,908
Guidance:					
Salaries of Other Professional Staff	102,917		102,917	85,760	17,157
Total Guidance	102,917	-	102,917	85,760	17,157
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	119,406		119,406	116,755	2,651
Salaries of Secretarial and Clerical Assistants	81,473		81,473	52,858	28,615
Salaries of Facilitators, Math & Literacy Coaches	220,278		220,278	191,906	28,372
Other Objects	3,600		3,600		3,600
Total Improvement of Instruction Services	424,757	-	424,757	361,519	63,238
Instructional Staff Training Services:					
Purchased Professional –Education Services	3,125		3,125		3,125
Supplies and Materials	3,000		3,000		3,000
Total Instructional Staff Training Services	6,125	-	6,125	-	6,125
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	288,861	19,000	307,861	307,742	119
Salaries of Secretarial and Clerical Assistants	81,473	(26,000)	55,473	54,134	1,339
Other Salaries	3,000		3,000	1,875	1,125
Other Purchased Services	26,918		26,918	12,993	13,925
Supplies and Materials	2,935		2,935		2,935
Other Objects	5,900		5,900		5,900
Total Support Services – School Administration	409,087	(7,000)	402,087	376,744	25,343
Security:					
Salaries	85,630		85,630	69,469	16,161
Total Security	85,630	-	85,630	69,469	16,161
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	5,000		5,000		5,000
Total Student Transportation Services	5,000	-	5,000	-	5,000
Unallocated Benefits:					
Health Benefits	910,668		910,668	910,668	
Total Unallocated Benefits	910,668	-	910,668	910,668	-
Total Undistributed Expenditures	2,092,444	(15,000)	2,077,444	1,902,012	175,432
Total Expenditures - Current Expense	5,841,589	(235,500)	5,606,089	5,267,269	338,820

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

School: South Seventeenth Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Capital Outlay:					
Equipment:					
Regular Programs - Instruction:					
Grades 1-5	\$ 14,800		\$ 14,800		\$ 14,800
Total Equipment	14,800	-	14,800	-	14,800
Total Expenditures - School Based	5,856,389	\$ (235,500)	5,620,889	5,267,269	353,620
Other Financing Sources:					
Transfers In	5,850,614	(235,500)	5,615,114	5,274,448	(340,666)
Total Other Financing Sources	5,850,614	(235,500)	5,615,114	5,274,448	(340,666)
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(5,775)		(5,775)	7,179	12,954
Fund Balances, July 1	5,775		5,775	5,775	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 12,954	\$ 12,954

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

School: South Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Kindergarten	\$ 1,950		\$ 1,950		\$ 1,950
Grades 1- 5	1,818,614	\$ (1,000)	1,817,614	\$ 1,802,699	14,915
Grades 6-8	997,710	37,000	1,034,710	1,033,213	1,497
Undistributed Instruction:					
Other Salaries of Instruction	38,616		38,616	38,401	215
Purchased Technical Services	2,400		2,400		2,400
General Supplies	64,041		64,041	47,854	16,187
Textbooks	500		500		500
Other Objects	16,850		16,850	6,930	9,920
Total Regular Programs	2,940,681	36,000	2,976,681	2,929,097	47,584
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Other Salaries of Instruction	5,850		5,850		5,850
Total Learning and/or Language Disabilities	5,850	-	5,850	-	5,850
Resource Room/Resource Center:					
Salaries of Teachers	417,682	(25,000)	392,682	388,231	4,451
Other Salaries of Instruction	9,750		9,750		9,750
General Supplies	5,000		5,000	2,071	2,929
Total Resource Room/Resource Center	432,432	(25,000)	407,432	390,302	17,130
Autism:					
Salaries of Teachers	359,670		359,670	340,749	18,921
Other Salaries of Instruction	220,040	(25,000)	195,040	186,693	8,347
General Supplies	5,000		5,000	4,180	820
Total Autism	584,710	(25,000)	559,710	531,622	28,088
Total Special Education	1,022,992	(50,000)	972,992	921,924	51,068
Bilingual Education:					
Salaries of Teachers	1,542,056	(50,000)	1,492,056	1,461,467	30,589
Other Salaries of Instruction	73,716	(30,000)	43,716	38,197	5,519
Total Bilingual Education	1,615,772	(80,000)	1,535,772	1,499,664	36,108
School Sponsored Co-curricular Activities:					
Salaries	31,500		31,500	13,500	18,000
Supplies and Materials	2,000		2,000		2,000
Total School Sponsored Co-curricular Activities	33,500	-	33,500	13,500	20,000
School Sponsored Athletics:					
Salaries	17,000		17,000	13,500	3,500
Supplies and Materials	6,000		6,000	2,690	3,310
Total School Sponsored Athletics	23,000	-	23,000	16,190	6,810
Before/After School Programs:					
Salaries of Teachers	9,600	(7,968)	1,632	474	1,158
Other Salaries for Instruction		7,968	7,968	6,627	1,341
Total Before/After School Programs	9,600	-	9,600	7,101	2,499
Total Instruction	5,645,545	(94,000)	5,551,545	5,387,476	164,069

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

School: South Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Attendance and Social Work Services:					
Salaries	\$ 91,790	\$ 4,000	\$ 95,790	\$ 95,046	\$ 744
Salaries of Family Liaisons/Comm Parent Inv. Specialists	45,173		45,173	43,763	1,410
Supplies and Materials	500		500	258	242
Total Attendance and Social Work Services	137,463	4,000	141,463	139,067	2,396
Health Services:					
Salaries	104,512		104,512	103,414	1,098
Other Salaries	1,640		1,640	1,441	199
Supplies and Materials	3,200		3,200	2,982	218
Total Health Services	109,352	-	109,352	107,837	1,515
Guidance:					
Salaries of Other Professional Staff	107,620		107,620	105,399	2,221
Supplies and Materials	500		500	18	482
Total Guidance	108,120	-	108,120	105,417	2,703
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	179,192		179,192	174,484	4,708
Salaries of Secretarial and Clerical Assistants	86,652		86,652	84,970	1,682
Salaries of Facilitators, Math & Literacy Coaches	171,773		171,773	170,903	870
Purchased Professional – Education Services	12,000		12,000		12,000
Other Objects	4,800		4,800	2,643	2,157
Total Improvement of Instruction Services	454,417	-	454,417	433,000	21,417
Educational Media/Library Services:					
Supplies and Materials	5,000		5,000		5,000
Total Educational Media/Library Services	5,000	-	5,000	-	5,000
Instructional Staff Training Services:					
Purchased Professional – Education Services	8,700		8,700	2,000	6,700
Total Instructional Staff Training Services	8,700	-	8,700	2,000	6,700
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	325,827	23,000	348,827	348,817	10
Salaries of Secretarial and Clerical Assistants	86,652	1,000	87,652	87,466	186
Other Purchased Services	13,947		13,947	11,947	2,000
Supplies and Materials	9,900		9,900	3,670	6,230
Other Objects	3,250		3,250	2,400	850
Total Support Services – School Administration	439,576	24,000	463,576	454,300	9,276
Security:					
Salaries	100,576	6,000	106,576	106,381	195
General Supplies	250		250		250
Total Security	100,826	6,000	106,826	106,381	445
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	9,000		9,000	1,800	7,200
Total Student Transportation Services	9,000	-	9,000	1,800	7,200
Total Undistributed Expenditures	2,586,678	34,000	2,620,678	2,564,026	56,652
Total Expenditures - Current Expense	8,232,223	(60,000)	8,172,223	7,951,502	220,721
Total Expenditures - School Based	8,232,223	(60,000)	8,172,223	7,951,502	220,721

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

School: South Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Other Financing Sources:					
Transfers In	\$ 8,231,940	\$ (60,000)	\$ 8,171,940	\$ 7,972,524	\$ (199,416)
Total Other Financing Sources	<u>8,231,940</u>	<u>(60,000)</u>	<u>8,171,940</u>	<u>7,972,524</u>	<u>(199,416)</u>
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)		(283)	(283)	21,022	21,305
Fund Balances, July 1	283		283	283	
Fund Balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 21,305</u>	<u>\$ 21,305</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

School: Speedway Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Kindergarten	\$ 226,522	\$ 11,000	\$ 237,522	\$ 231,142	\$ 6,380
Grades 1- 5	1,230,087	(90,000)	1,140,087	1,109,980	30,107
Grades 6-8	1,018,973	26,000	1,044,973	1,035,548	9,425
Undistributed Instruction:					
Other Salaries of Instruction	102,376	100	102,476	102,396	80
General Supplies	52,647	386	53,033	49,927	3,106
Other Objects	16,700		16,700	13,728	2,972
Total Regular Programs	2,647,305	(52,514)	2,594,791	2,542,721	52,070
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	587,326	(50,000)	537,326	514,978	22,348
Other Salaries of Instruction	43,773	1,000	44,773	32,134	12,639
Total Learning and/or Language Disabilities	631,099	(49,000)	582,099	547,112	34,987
Resource Room/Resource Center:					
Salaries of Teachers	60,540	16,000	76,540	75,579	961
Other Salaries of Instruction	17,370	128,000	145,370	121,951	23,419
General Supplies	9,740		9,740	8,163	1,577
Total Resource Room/Resource Center	87,650	144,000	231,650	205,693	25,957
Total Special Education	718,749	95,000	813,749	752,805	60,944
School Sponsored Co-curricular Activities:					
Salaries	19,300	7,000	26,300	25,570	730
Supplies and Materials	1,200	(407)	793	793	
Total School Sponsored Co-curricular Activities	20,500	6,593	27,093	26,363	730
School Sponsored Athletics:					
Salaries	12,700		12,700		12,700
Supplies and Materials	3,000	83	3,083	1,658	1,425
Total School Sponsored Athletics	15,700	83	15,783	1,658	14,125
Before/After School Programs:					
Salaries of Teachers	53,930	(27,680)	26,250	16,553	9,697
Other Salaries for Instruction		7,680	7,680	7,367	313
Total Before/After School Programs	53,930	(20,000)	33,930	23,920	10,010
Total Instruction	3,456,184	29,162	3,485,346	3,347,467	137,879

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

School: Speedway Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Specialists	\$ 32,178	\$ 600	\$ 32,778	\$ 32,683	\$ 95
Supplies and Materials	3,553	(10)	3,543	1,945	1,598
Other Objects	2,000		2,000	1,589	411
Total Attendance and Social Work Services	37,731	590	38,321	36,217	2,104
Health Services:					
Salaries	102,742		102,742	101,091	1,651
Other Salaries	2,460		2,460		2,460
Supplies and Materials	3,100	(8)	3,092	2,992	100
Total Health Services	108,302	(8)	108,294	104,083	4,211
Guidance:					
Salaries of Other Professional Staff	73,385	2,000	75,385	75,264	121
Supplies and Materials	1,000	(36)	964	456	508
Other Objects	1,000		1,000	8	992
Total Guidance	75,385	1,964	77,349	75,728	1,621
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	102,228	(8,000)	94,228	88,329	5,899
Salaries of Secretarial and Clerical Assistants	75,607	(8,000)	67,607	61,629	5,978
Salaries of Facilitators, Math & Literacy Coaches	178,247		178,247	175,548	2,699
Total Improvement of Instruction Services	356,082	(16,000)	340,082	325,506	14,576
Instructional Staff Training Services:					
Purchased Professional – Education Services	45,000	(31,000)	14,000		14,000
Total Instructional Staff Training Services	45,000	(31,000)	14,000	-	14,000
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	375,275	(128,000)	247,275	244,527	2,748
Salaries of Secretarial and Clerical Assistants	75,606	10,000	85,606	84,654	952
Other Purchased Services	17,410		17,410	10,143	7,267
Supplies and Materials	20,532	2,490	23,022	17,598	5,424
Other Objects	2,500		2,500	1,003	1,497
Total Support Services – School Administration	491,323	(115,510)	375,813	357,925	17,888
Security:					
Salaries	175,108		175,108	160,836	14,272
General Supplies		10,000	10,000	9,483	517
Total Security	175,108	10,000	185,108	170,319	14,789
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	7,000		7,000	4,725	2,275
Total Student Transportation Services	7,000	-	7,000	4,725	2,275

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

School: Speedway Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Unallocated Benefits:					
Health Benefits	\$ 896,213		\$ 896,213	\$ 896,213	
Total Unallocated Benefits	896,213	-	896,213	896,213	-
Total Undistributed Expenditures	2,192,144	\$ (149,964)	2,042,180	1,970,716	\$ 71,464
Total Expenditures - Current Expense	5,648,328	(120,802)	5,527,526	5,318,183	209,343
Capital Outlay:					
Equipment:					
Regular Programs - Instruction:					
Grades 1-5	8,000	14,500	22,500	6,241	16,259
Total Equipment	8,000	14,500	22,500	6,241	16,259
Total Expenditures - School Based	5,656,328	(106,302)	5,550,026	5,324,424	225,602
Other Financing Sources:					
Transfers In	5,648,350	(106,302)	5,542,048	5,332,378	(209,670)
Total Other Financing Sources	5,648,350	(106,302)	5,542,048	5,332,378	(209,670)
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(7,978)		(7,978)	7,954	15,932
Fund Balances, July 1	7,978		7,978	7,978	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 15,932	\$ 15,932

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

School: Sussex Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Kindergarten	\$ 105,153		\$ 105,153	\$ 66,387	\$ 38,766
Grades 1- 5	868,051	\$ (140,000)	728,051	717,226	10,825
Grades 6-8	740,042	(140,000)	600,042	588,397	11,645
Undistributed Instruction:					
Other Salaries of Instruction	37,900		37,900	37,512	388
General Supplies	43,091		43,091	29,883	13,208
Other Objects	6,560		6,560	5,555	1,005
Total Regular Programs	1,800,797	(280,000)	1,520,797	1,444,960	75,837
Instruction - Special Education:					
Resource Room/Resource Center:					
Salaries of Teachers	175,516	16,000	191,516	190,920	596
Other Salaries of Instruction	5,850		5,850	357	5,493
General Supplies	2,000		2,000	1,996	4
Total Resource Room/Resource Center	183,366	16,000	199,366	193,273	6,093
Total Special Education	183,366	16,000	199,366	193,273	6,093
Bilingual Education:					
Salaries of Teachers	641,414	61,000	702,414	701,245	1,169
Other Salaries of Instruction	50,343		50,343	36,502	13,841
General Supplies	6,000		6,000	3,370	2,630
Total Bilingual Education	697,757	61,000	758,757	741,117	17,640
School Sponsored Co-curricular Activities:					
Salaries	26,700		26,700	22,817	3,883
Supplies and Materials	1,200		1,200		1,200
Total School Sponsored Co-curricular Activities	27,900	-	27,900	22,817	5,083
School Sponsored Athletics:					
Salaries	17,000	13,300	30,300	13,300	17,000
Supplies and Materials	4,000		4,000	2,604	1,396
Total School Sponsored Athletics	21,000	13,300	34,300	15,904	18,396
Before/After School Programs:					
Salaries of Teachers	18,000	(3,312)	14,688	3,500	11,188
Other Salaries for Instruction		5,312	5,312		5,312
Total Before/After School Programs	18,000	2,000	20,000	3,500	16,500
Other Supplemental/At-Risk Programs - Instruction:					
Purchased Professional & Technical Services	38,212	-	38,212	19,173	19,039
Total Other Supplemental/At-Risk Programs - Instruction	38,212	-	38,212	19,173	19,039
Total Instruction	2,787,032	(187,700)	2,599,332	2,440,744	158,588
Attendance and Social Work Services:					
Salaries	107,135	(50,000)	57,135		57,135
Salaries of Family Liaisons/Comm Parent Inv. Specialists	36,500		36,500	29,730	6,770
Supplies and Materials	275		275		275
Total Attendance and Social Work Services	143,910	(50,000)	93,910	29,730	64,180

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

School: Sussex Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Health Services:					
Salaries	\$ 111,274		\$ 111,274	\$ 105,089	\$ 6,185
Other Salaries	1,640		1,640	924	716
Supplies and Materials	2,998		2,998	2,501	497
Total Health Services	115,912	-	115,912	108,514	7,398
Guidance:					
Salaries of Other Professional Staff	80,000		80,000	59,449	20,551
Supplies and Materials	500		500		500
Total Guidance	80,500	-	80,500	59,449	21,051
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	63,956		63,956	58,214	5,742
Salaries of Secretarial and Clerical Assistants	58,125		58,125	57,313	812
Salaries of Facilitators, Math & Literacy Coaches	160,833		160,833	149,821	11,012
Other Objects	3,600		3,600		3,600
Total Improvement of Instruction Services	286,514	-	286,514	265,348	21,166
Instructional Staff Training Services:					
Purchased Professional – Education Services	4,200		4,200		4,200
Total Instructional Staff Training Services	4,200	-	4,200	-	4,200
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	206,297	\$ 12,000	218,297	217,343	954
Salaries of Secretarial and Clerical Assistants	58,125		58,125	57,785	340
Other Salaries	780		780	672	108
Other Purchased Services	15,396		15,396	12,430	2,966
Supplies and Materials	1,000		1,000	683	317
Other Objects	14,600	(5,700)	8,900	700	8,200
Total Support Services – School Administration	296,198	6,300	302,498	289,613	12,885
Security:					
Salaries	55,850	6,000	61,850	61,706	144
General Supplies	25	5,700	5,725	5,681	44
Total Security	55,875	11,700	67,575	67,387	188
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	7,000		7,000	206	6,794
Total Student Transportation Services	7,000	-	7,000	206	6,794
Unallocated Benefits:					
Health Benefits	657,705		657,705	657,705	
Total Unallocated Benefits	657,705	-	657,705	657,705	-
Total Undistributed Expenditures	1,647,814	(32,000)	1,615,814	1,477,952	137,862
Total Expenditures - Current Expense	4,434,846	(219,700)	4,215,146	3,918,696	296,450

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

School: Sussex Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Capital Outlay:					
Equipment:					
Regular Programs - Instruction:					
Grades 1-5	\$ 7,540		\$ 7,540	\$ 2,499	\$ 5,041
Grades 6-8	7,540		7,540		7,540
Total Equipment	15,080	-	15,080	2,499	12,581
Total Expenditures - School Based	4,449,926	\$ (219,700)	4,230,226	3,921,195	309,031
Other Financing Sources:					
Transfers In	4,428,345	(219,700)	4,208,645	3,916,373	(292,272)
Total Other Financing Sources	4,428,345	(219,700)	4,208,645	3,916,373	(292,272)
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(21,581)		(21,581)	(4,822)	16,759
Fund Balances, July 1	21,581		21,581	21,581	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 16,759	\$ 16,759

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

School: Technology High	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Grades 9-12	\$ 3,600,052	\$ (246,000)	\$ 3,354,052	\$ 3,313,189	\$ 40,863
Undistributed Instruction:					
Purchased Technical Services	2,827		2,827	1,308	1,519
General Supplies	120,936	(7,383)	113,553	87,981	25,572
Other Objects	52,432	(25,000)	27,432	3,519	23,913
Total Regular Programs	<u>3,776,247</u>	<u>(278,383)</u>	<u>3,497,864</u>	<u>3,405,997</u>	<u>91,867</u>
Instruction - Special Education:					
Auditory Impairments:					
Salaries of Teachers	296,636		296,636	266,126	30,510
Other Salaries of Instruction	121,476		121,476	80,897	40,579
General Supplies	4,000		4,000	2,864	1,136
Total Auditory Impairments	<u>422,112</u>	<u>-</u>	<u>422,112</u>	<u>349,887</u>	<u>72,225</u>
Resource Room/Resource Center:					
Salaries of Teachers	150,809	(30,000)	120,809	95,167	25,642
Other Salaries of Instruction	3,900		3,900		3,900
General Supplies	2,000		2,000	1,759	241
Total Resource Room/Resource Center	<u>156,709</u>	<u>(30,000)</u>	<u>126,709</u>	<u>96,926</u>	<u>29,783</u>
Total Special Education	<u>578,821</u>	<u>(30,000)</u>	<u>548,821</u>	<u>446,813</u>	<u>102,008</u>
School Sponsored Co-curricular Activities:					
Salaries	91,953	(30,000)	61,953	58,273	3,680
Supplies and Materials	5,000		5,000		5,000
Total School Sponsored Co-curricular Activities	<u>96,953</u>	<u>(30,000)</u>	<u>66,953</u>	<u>58,273</u>	<u>8,680</u>
School Sponsored Athletics:					
Salaries	132,700	5,000	137,700	136,200	1,500
Supplies and Materials	22,586		22,586	16,156	6,430
Other Objects	10,000		10,000	10,000	
Total School Sponsored Athletics	<u>165,286</u>	<u>5,000</u>	<u>170,286</u>	<u>162,356</u>	<u>7,930</u>
Before/After School Programs:					
Salaries of Teachers	23,600	(897)	22,703	13,086	9,617
Total Before/After School Programs	<u>23,600</u>	<u>(897)</u>	<u>22,703</u>	<u>13,086</u>	<u>9,617</u>
Total Instruction	<u>4,640,907</u>	<u>(334,280)</u>	<u>4,306,627</u>	<u>4,086,525</u>	<u>220,102</u>
Attendance and Social Work Services:					
Salaries	107,620		107,620	105,399	2,221
Salaries of Family Liaisons/Comm Parent Inv. Specialists	35,891		35,891	31,130	4,761
Total Attendance and Social Work Services	<u>143,511</u>	<u>-</u>	<u>143,511</u>	<u>136,529</u>	<u>6,982</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

School: Technology High	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Health Services:					
Salaries	\$ 102,768		\$ 102,768	\$ 101,115	\$ 1,653
Other Salaries	1,640		1,640	1,454	186
Supplies and Materials	500		500	439	61
Total Health Services	104,908	-	104,908	103,008	1,900
Guidance:					
Salaries of Other Professional Staff	283,593		283,593	273,624	9,969
Supplies and Materials	500		500	459	41
Total Guidance	284,093	-	284,093	274,083	10,010
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	117,238		117,238	114,157	3,081
Salaries of Other Professional Staff	388,208		388,208	380,386	7,822
Salaries of Secretarial and Clerical Assistants	84,716		84,716	81,011	3,705
Other Salaries	51,588		51,588	38,162	13,426
Other Objects	4,000		4,000		4,000
Total Improvement of Instruction Services	645,750	-	645,750	613,716	32,034
Educational Media/Library Services:					
Salaries of Other Professional Staff	72,205	\$ (22,000)	50,205	47,678	2,527
Total Educational Media/Library Services	72,205	(22,000)	50,205	47,678	2,527
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	263,873	18,000	281,873	281,251	622
Salaries of Secretarial and Clerical Assistants	84,716	2,000	86,716	85,968	748
Other Salaries	4,620	1,794	6,414	4,017	2,397
Other Purchased Services	25,454		25,454	14,772	10,682
Supplies and Materials	12,955	(897)	12,058	10,566	1,492
Other Objects	7,050		7,050	1,774	5,276
Total Support Services – School Administration	398,668	20,897	419,565	398,348	21,217
Security:					
Salaries	229,147	(45,000)	184,147	178,592	5,555
Total Security	229,147	(45,000)	184,147	178,592	5,555
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	20,000		20,000	3,191	16,809
Total Student Transportation Services	20,000	-	20,000	3,191	16,809
Total Undistributed Expenditures	2,975,183	(46,103)	2,929,080	2,832,046	97,034
Total Expenditures - Current Expense	7,616,090	(380,383)	7,235,707	6,918,571	317,136
Capital Outlay:					
Equipment:					
Undistributed Expenditures:					
Non-Instructional Equipment	15,264	7,383	22,647	7,383	15,264
Total Equipment	15,264	7,383	22,647	7,383	15,264
Total Expenditures - School Based	7,631,354	(373,000)	7,258,354	6,925,954	332,400

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

School: Technology High	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Other Financing Sources:					
Transfers In	\$ 7,604,096	\$ (373,000)	\$ 7,231,096	\$ 6,939,352	\$ (291,744)
Total Other Financing Sources	<u>7,604,096</u>	<u>(373,000)</u>	<u>7,231,096</u>	<u>6,939,352</u>	<u>(291,744)</u>
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(27,258)		(27,258)	13,398	40,656
Fund Balances, July 1	27,258		27,258	27,258	
Fund Balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 40,656</u>	<u>\$ 40,656</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

School: Thirteenth Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Kindergarten	\$ 189,753	\$ 37,000	\$ 226,753	\$ 220,183	\$ 6,570
Grades 1- 5	1,382,260	(65,000)	1,317,260	1,295,906	21,354
Grades 6-8	839,983	10,000	849,983	818,283	31,700
Undistributed Instruction:					
Other Salaries of Instruction	72,669	2,000	74,669	74,400	269
General Supplies	49,332	(5,801)	43,531	38,795	4,736
Textbooks	1,000	(1,000)			
Other Objects	11,188		11,188	5,877	5,311
Total Regular Programs	2,546,185	(22,801)	2,523,384	2,453,444	69,940
Instruction - Special Education:					
Multiple Disabilities:					
Salaries of Teachers	281,524	40,000	321,524	319,918	1,606
Other Salaries of Instruction	39,873		39,873	31,846	8,027
General Supplies	4,926	(1,556)	3,370	2,667	703
Total Multiple Disabilities	326,323	38,444	364,767	354,431	10,336
Resource Room/Resource Center:					
Salaries of Teachers	197,676	4,000	201,676	201,516	160
Other Salaries of Instruction	7,800		7,800		7,800
General Supplies	3,000	(356)	2,644	2,644	
Total Resource Room/Resource Center	208,476	3,644	212,120	204,160	7,960
Autism:					
Salaries of Teachers	716,425	(12,000)	704,425	702,640	1,785
Other Salaries of Instruction	87,330	2,000	89,330	78,996	10,334
General Supplies	9,073	(3,747)	5,326	1,887	3,439
Total Autism	812,828	(13,747)	799,081	783,523	15,558
Total Special Education	1,347,627	28,341	1,375,968	1,342,114	33,854
School Sponsored Co-curricular Activities:					
Salaries	25,800	500	26,300	26,013	287
Supplies and Materials	2,800	(2,800)			
Total School Sponsored Co-curricular Activities	28,600	(2,300)	26,300	26,013	287
School Sponsored Athletics:					
Salaries	12,700		12,700	12,700	
Supplies and Materials	6,000	(3,000)	3,000		3,000
Total School Sponsored Athletics	18,700	(3,000)	15,700	12,700	3,000
Before/After School Programs:					
Salaries of Teachers	42,000	(3,570)	38,430	31,456	6,974
Other Salaries for Instruction	7,920	16,540	24,460	23,610	850
Total Before/After School Programs	49,920	12,970	62,890	55,066	7,824
Total Instruction	3,991,032	13,210	4,004,242	3,889,337	114,905

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

School: Thirteenth Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Attendance and Social Work Services:					
Salaries	\$ 104,606		\$ 104,606	\$ 103,475	\$ 1,131
Salaries of Family Liaisons/Comm Parent Inv. Specialists	39,243		39,243	29,823	9,420
Supplies and Materials	1,475	\$ (270)	1,205	1,205	
Other Objects	4,000		4,000	3,305	695
Total Attendance and Social Work Services	149,324	(270)	149,054	137,808	11,246
Health Services:					
Salaries	102,768		102,768	101,001	1,767
Other Salaries	1,640	250	1,890	1,890	
Supplies and Materials	1,225		1,225	1,214	11
Total Health Services	105,633	250	105,883	104,105	1,778
Guidance:					
Salaries of Other Professional Staff	58,271		58,271	57,980	291
Total Guidance	58,271	-	58,271	57,980	291
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	119,572		119,572	111,720	7,852
Salaries of Secretarial and Clerical Assistants	81,088		81,088	80,072	1,016
Salaries of Facilitators, Math & Literacy Coaches	169,312		169,312	166,648	2,664
Other Objects	4,300		4,300	700	3,600
Total Improvement of Instruction Services	374,272	-	374,272	359,140	15,132
Educational Media/Library Services:					
Salaries of Other Professional Staff	103,495	10,000	113,495	113,372	123
Total Educational Media/Library Services	103,495	10,000	113,495	113,372	123
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	277,619	15,000	292,619	290,890	1,729
Salaries of Secretarial and Clerical Assistants	81,087	14,000	95,087	93,327	1,760
Other Salaries		1,040	1,040	648	392
Other Purchased Services	13,101		13,101	13,100	1
Supplies and Materials	4,000		4,000	2,550	1,450
Other Objects	5,010		5,010	1,756	3,254
Total Support Services – School Administration	380,817	30,040	410,857	402,271	8,586
Security:					
Salaries	100,405	(25,000)	75,405	65,191	10,214
Total Security	100,405	(25,000)	75,405	65,191	10,214
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	7,000		7,000	4,945	2,055
Total Student Transportation Services	7,000	-	7,000	4,945	2,055
Total Undistributed Expenditures	2,291,070	15,020	2,306,090	2,256,665	49,425
Total Expenditures - Current Expense	6,282,102	28,230	6,310,332	6,146,002	164,330
Capital Outlay:					
Equipment:					
Undistributed Expenditures:					
Non-Instructional Equipment		3,770	3,770	3,770	
Total Equipment	-	3,770	3,770	3,770	-
Total Expenditures - School Based	6,282,102	32,000	6,314,102	6,149,772	164,330

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

School: Thirteenth Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Other Financing Sources:					
Transfers In	\$ 6,275,644	\$ 32,000	\$ 6,307,644	\$ 6,153,940	\$ (153,704)
Total Other Financing Sources	<u>6,275,644</u>	<u>32,000</u>	<u>6,307,644</u>	<u>6,153,940</u>	<u>(153,704)</u>
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(6,458)		(6,458)	4,168	10,626
Fund Balances, July 1	6,458		6,458	6,458	
Fund Balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,626</u>	<u>\$ 10,626</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

School: University High	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Grades 6-8	\$ 63,342	\$ 8,000	\$ 71,342	\$ 62,279	\$ 9,063
Grades 9-12	3,050,229	(117,000)	2,933,229	2,905,007	28,222
Undistributed Instruction:					
Other Purchased Services	1,500		1,500		1,500
General Supplies	97,734	(25,000)	72,734	35,352	37,382
Textbooks	8,000		8,000		8,000
Total Regular Programs	3,220,805	(134,000)	3,086,805	3,002,638	84,167
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	65,088	100	65,188	65,115	73
Other Salaries of Instruction	1,950		1,950		1,950
General Supplies	1,000		1,000		1,000
Total Learning and/or Language Disabilities	68,038	100	68,138	65,115	3,023
Resource Room/Resource Center:					
Salaries of Teachers	229,776	(50,000)	179,776	159,458	20,318
Other Salaries of Instruction	5,850		5,850		5,850
Total Resource Room/Resource Center	235,626	(50,000)	185,626	159,458	26,168
Total Special Education	303,664	(49,900)	253,764	224,573	29,191
School Sponsored Co-curricular Activities:					
Salaries	102,753	(32,000)	70,753	70,372	381
Supplies and Materials	7,000		7,000		7,000
Total School Sponsored Co-curricular Activities	109,753	(32,000)	77,753	70,372	7,381
School Sponsored Athletics:					
Salaries	152,100		152,100	149,340	2,760
Supplies and Materials	57,904	(15,300)	42,604	12,931	29,673
Other Objects	15,000		15,000	15,000	
Total School Sponsored Athletics	225,004	(15,300)	209,704	177,271	32,433
Before/After School Programs:					
Salaries of Teachers	27,360	5,000	32,360	31,505	855
Total Before/After School Programs	27,360	5,000	32,360	31,505	855
Other Supplemental/At-Risk Programs - Instruction:					
Purchased Professional & Technical Services	3,600		3,600	600	3,000
Total Other Supplemental/At-Risk Programs - Instruction	3,600	-	3,600	600	3,000
Total Instruction	3,890,186	(226,200)	3,663,986	3,506,959	157,027
Attendance and Social Work Services:					
Salaries	104,954		104,954	102,042	2,912
Salaries of Family Liaisons/Comm Parent Inv. Specialists	31,250	(4,000)	27,250	23,242	4,008
Other Objects	12,726		12,726	5,507	7,219
Total Attendance and Social Work Services	148,930	(4,000)	144,930	130,791	14,139

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

School: University High	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Health Services:					
Salaries	\$ 106,876		\$ 106,876	\$ 104,738	\$ 2,138
Other Salaries	1,640		1,640	1,474	166
Supplies and Materials	1,161		1,161	862	299
Total Health Services	109,677	-	109,677	107,074	2,603
Guidance:					
Salaries of Other Professional Staff	301,085	\$ 32,000	333,085	332,393	692
Supplies and Materials	1,200		1,200		1,200
Other Objects	10,280		10,280	660	9,620
Total Guidance	312,565	32,000	344,565	333,053	11,512
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	130,173		130,173	127,258	2,915
Salaries of Other Professional Staff	478,071	9,000	487,071	486,244	827
Salaries of Secretarial and Clerical Assistants	57,336		57,336	43,778	13,558
Other Salaries	57,859	39,000	96,859	96,117	742
Other Objects	3,600		3,600		3,600
Total Improvement of Instruction Services	727,039	48,000	775,039	753,397	21,642
Instructional Staff Training Services:					
Purchased Professional – Education Services	7,750		7,750		7,750
Total Instructional Staff Training Services	7,750	-	7,750	-	7,750
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	282,514	13,000	295,514	295,288	226
Salaries of Secretarial and Clerical Assistants	57,336		57,336	37,333	20,003
Other Salaries	4,620		4,620	1,942	2,678
Other Purchased Services	31,957		31,957	22,429	9,528
Supplies and Materials	7,000		7,000		7,000
Other Objects	8,300		8,300		8,300
Total Support Services – School Administration	391,727	13,000	404,727	356,992	47,735
Security:					
Salaries	129,863		129,863	116,516	13,347
General Supplies	9,450		9,450	8,490	960
Total Security	139,313	-	139,313	125,006	14,307
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	910,668		910,668	910,668	
Total Unallocated Benefits	910,668	-	910,668	910,668	-
Total Undistributed Expenditures	2,754,669	89,000	2,843,669	2,716,981	126,688
Total Expenditures - Current Expense	6,644,855	(137,200)	6,507,655	6,223,940	283,715

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

School: University High	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Capital Outlay:					
Equipment:					
Undistributed Expenditures:					
Non-Instructional Equipment	\$ 34,000		\$ 34,000		\$ 34,000
Total Equipment	34,000	-	34,000	-	34,000
Total Expenditures - School Based	6,678,855	\$ (137,200)	6,541,655	\$ 6,223,940	317,715
Other Financing Sources:					
Transfers In	6,643,202	(137,200)	6,506,002	6,234,021	(271,981)
Total Other Financing Sources	6,643,202	(137,200)	6,506,002	6,234,021	(271,981)
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(35,653)		(35,653)	10,081	45,734
Fund Balances, July 1	35,653		35,653	35,653	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 45,734	\$ 45,734

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

School: Weequahic High	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Grades 9-12	\$ 2,422,016	\$ (150,000)	\$ 2,272,016	\$ 2,221,663	\$ 50,353
Undistributed Instruction:					
General Supplies	78,918	5,525	84,443	44,533	39,910
Textbooks	8,000	(8,000)			
Other Objects	14,070	5,204	19,274	11,647	7,627
Total Regular Programs	2,523,004	(147,271)	2,375,733	2,277,843	97,890
Instruction - Special Education:					
Cognitive - Mild:					
Salaries of Teachers	300,000	(175,000)	125,000	84,077	40,923
Other Salaries of Instruction	9,750		9,750	9,750	9,750
General Supplies	4,400	(2,045)	2,355	2,355	
Total Cognitive - Mild	314,150	(177,045)	137,105	86,432	50,673
Learning and/or Language Disabilities:					
Salaries of Teachers	382,860	27,000	409,860	409,021	839
Other Salaries of Instruction	1,950		1,950		1,950
General Supplies	4,400		4,400	4,400	
Total Learning and/or Language Disabilities	389,210	27,000	416,210	413,421	2,789
Resource Room/Resource Center:					
Salaries of Teachers	309,901	(15,000)	294,901	282,815	12,086
Other Salaries of Instruction	5,850		5,850		5,850
General Supplies	2,000		2,000	2,000	
Total Resource Room/Resource Center	317,751	(15,000)	302,751	284,815	17,936
Total Special Education	1,021,111	(165,045)	856,066	784,668	71,398
School Sponsored Co-curricular Activities:					
Salaries	48,400		48,400	30,980	17,420
Total School Sponsored Co-curricular Activities	48,400	-	48,400	30,980	17,420
School Sponsored Athletics:					
Salaries	153,900	8,000	161,900	159,150	2,750
Supplies and Materials	64,747	(7,500)	57,247	35,760	21,487
Other Objects	23,000	(200)	22,800	22,800	
Total School Sponsored Athletics	241,647	300	241,947	217,710	24,237
Before/After School Programs:					
Salaries of Teachers	32,000		32,000	20,656	11,344
Total Before/After School Programs	32,000	-	32,000	20,656	11,344
Total Instruction	3,866,162	(312,016)	3,554,146	3,331,857	222,289

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

Year ended June 30, 2022

School: Weequahic High	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Attendance and Social Work Services:					
Salaries	\$ 107,620		\$ 107,620	\$ 104,349	\$ 3,271
Salaries of Family Liaisons/Comm Parent Inv. Specialists	31,250	\$ 500	31,750	31,499	251
Total Attendance and Social Work Services	138,870	500	139,370	135,848	3,522
Health Services:					
Salaries	102,768		102,768	101,115	1,653
Other Salaries	1,640		1,640	1,417	223
Supplies and Materials	1,017	(1,000)	17		17
Total Health Services	105,425	(1,000)	104,425	102,532	1,893
Guidance:					
Salaries of Other Professional Staff	208,443		208,443	206,009	2,434
Other Salaries	90,000	(15,000)	75,000	64,070	10,930
Total Guidance	298,443	(15,000)	283,443	270,079	13,364
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	57,618		57,618	55,641	1,977
Salaries of Other Professional Staff	372,160	(20,000)	352,160	333,574	18,586
Salaries of Secretarial and Clerical Assistants	76,950		76,950	75,476	1,474
Other Salaries	105,266		105,266	103,116	2,150
Purchased Professional –Education Services	11,100	(3,600)	7,500	7,500	
Other Objects	3,600	(3,600)			
Total Improvement of Instruction Services	626,694	(27,200)	599,494	575,307	24,187
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	221,371		221,371	215,732	5,639
Salaries of Secretarial and Clerical Assistants	76,951	2,000	78,951	78,832	119
Other Salaries	6,030		6,030	3,013	3,017
Other Purchased Services	37,306		37,306	19,746	17,560
Supplies and Materials	5,000		5,000	2,443	2,557
Other Objects	12,400	(208)	12,192	8,188	4,004
Total Support Services – School Administration	359,058	1,792	360,850	327,954	32,896
Security:					
Salaries	254,300	(20,000)	234,300	209,073	25,227
Total Security	254,300	(20,000)	234,300	209,073	25,227
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	6,000	(956)	5,044	700	4,344
Total Student Transportation Services	6,000	(956)	5,044	700	4,344
Unallocated Benefits:					
Health Benefits	881,758		881,758	881,758	
Total Unallocated Benefits	881,758	-	881,758	881,758	-
Total Undistributed Expenditures	2,670,548	(61,864)	2,608,684	2,503,251	105,433
Total Expenditures - Current Expense	6,536,710	(373,880)	6,162,830	5,835,108	327,722

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

School: Weequahic High	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Capital Outlay:					
Equipment:					
Regular Programs - Instruction:					
Grades 9-12	\$ 14,084	\$ 16,380	\$ 30,464		\$ 30,464
Total Equipment	14,084	16,380	30,464	-	30,464
Total Expenditures - School Based	6,550,794	(357,500)	6,193,294	\$ 5,835,108	358,186
Other Financing Sources:					
Transfers In	6,510,613	(357,500)	6,153,113	5,873,077	(280,036)
Total Other Financing Sources	6,510,613	(357,500)	6,153,113	5,873,077	(280,036)
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(40,181)		(40,181)	37,969	78,150
Fund Balances, July 1	40,181		40,181	40,181	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 78,150	\$ 78,150

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

School: West Side High	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Grades 9-12	\$ 3,238,471	\$ 194,000	\$ 3,432,471	\$ 3,423,578	\$ 8,893
Undistributed Instruction:					
Purchased Technical Services	45,644	15,095	60,739	52,287	8,452
General Supplies	137,521	(84,806)	52,715	43,639	9,076
Other Objects	11,700	18,290	29,990	29,990	
Total Regular Programs	3,433,336	142,579	3,575,915	3,549,494	26,421
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	615,418	(240,000)	375,418	367,484	7,934
General Supplies	8,000	(8,000)			
Total Learning and/or Language Disabilities	623,418	(248,000)	375,418	367,484	7,934
Resource Room/Resource Center:					
Salaries of Teachers	216,178	(50,000)	166,178	160,054	6,124
Other Salaries of Instruction	11,700	27,000	38,700	38,548	152
General Supplies	2,000	(2,000)			
Total Resource Room/Resource Center	229,878	(25,000)	204,878	198,602	6,276
Total Special Education	853,296	(273,000)	580,296	566,086	14,210
School Sponsored Co-curricular Activities:					
Salaries	59,953		59,953	51,603	8,350
Total School Sponsored Co-curricular Activities	59,953	-	59,953	51,603	8,350
School Sponsored Athletics:					
Salaries	168,100	38,000	206,100	205,400	700
Supplies and Materials	49,193	(3,987)	45,206	22,567	22,639
Other Objects	23,000	(7,940)	15,060	13,000	2,060
Total School Sponsored Athletics	240,293	26,073	266,366	240,967	25,399
Before/After School Programs:					
Salaries of Teachers	27,306	844	28,150	16,183	11,967
Total Before/After School Programs	27,306	844	28,150	16,183	11,967
Total Instruction	4,614,184	(103,504)	4,510,680	4,424,333	86,347
Attendance and Social Work Services:					
Salaries	214,314		214,314	209,532	4,782
Salaries of Family Liaisons/Comm Parent Inv. Specialists	34,963	200	35,163	35,105	58
Total Attendance and Social Work Services	249,277	200	249,477	244,637	4,840
Health Services:					
Salaries	100,688		100,688	99,678	1,010
Other Salaries	1,640		1,640		1,640
Supplies and Materials	4,000		4,000		4,000
Total Health Services	106,328	-	106,328	99,678	6,650
Guidance:					
Salaries of Other Professional Staff	322,226	(6,600)	315,626	315,566	60
Other Salaries	90,000	9,200	99,200	98,577	623
Total Guidance	412,226	2,600	414,826	414,143	683

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

School: West Side High	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	\$ 113,068		\$ 113,068	\$ 107,336	\$ 5,732
Salaries of Other Professional Staff	539,588	\$ (125,000)	414,588	401,086	13,502
Salaries of Secretarial and Clerical Assistants	210,493	15,000	225,493	187,575	37,918
Other Salaries	101,115		101,115	99,048	2,067
Purchased Professional – Education Services	75,606	17,000	92,606	74,606	18,000
Other Objects	3,600	(1,980)	1,620	1,620	
Total Improvement of Instruction Services	1,043,470	(94,980)	948,490	871,271	77,219
Instructional Staff Training Services:					
Purchased Professional – Education Services	8,300		8,300	7,993	307
Total Instructional Staff Training Services	8,300	-	8,300	7,993	307
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	263,862	12,000	275,862	275,740	122
Salaries of Secretarial and Clerical Assistants	210,493	(15,000)	195,493	190,378	5,115
Other Salaries		5,356	5,356	5,356	
Other Purchased Services	50,194	(15,470)	34,724	25,546	9,178
Other Objects	3,000	(2,001)	999	950	49
Total Support Services – School Administration	527,549	(15,115)	512,434	497,970	14,464
Security:					
Salaries	335,253	159,000	494,253	493,280	973
Total Security	335,253	159,000	494,253	493,280	973
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	8,000	(3,138)	4,862	1,036	3,826
Total Student Transportation Services	8,000	(3,138)	4,862	1,036	3,826
Total Undistributed Expenditures	3,760,077	48,567	3,808,644	3,699,682	108,962
Total Expenditures - Current Expense	8,374,261	(54,937)	8,319,324	8,124,015	195,309
Capital Outlay:					
Equipment:					
Regular Programs - Instruction:					
Grades 9-12		23,937	23,937	23,937	
Total Equipment	-	23,937	23,937	23,937	-
Total Expenditures - School Based	8,374,261	(31,000)	8,343,261	8,147,952	195,309
Other Financing Sources:					
Transfers In	8,297,703	(31,000)	8,266,703	8,098,488	(168,215)
Total Other Financing Sources	8,297,703	(31,000)	8,266,703	8,098,488	(168,215)
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(76,558)		(76,558)	(49,464)	27,094
Fund Balances, July 1	76,558		76,558	76,558	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 27,094	\$ 27,094

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

School: Wilson Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Kindergarten	\$ 695,623	\$ 6,000	\$ 701,623	\$ 694,865	\$ 6,758
Grades 1- 5	1,916,325	(38,357)	1,877,968	1,872,555	5,413
Grades 6-8	1,440,760	(115,000)	1,325,760	1,286,834	38,926
Undistributed Instruction:					
Other Salaries of Instruction	226,257	6,000	232,257	232,205	52
General Supplies	104,932		104,932	92,507	12,425
Textbooks	2,000		2,000	2,000	2,000
Other Objects	24,996	6,500	31,496	31,367	129
Total Regular Programs	4,410,893	(134,857)	4,276,036	4,210,333	65,703
Instruction - Special Education:					
Resource Room/Resource Center:					
Salaries of Teachers	755,520	(68,643)	686,877	653,838	33,039
Other Salaries of Instruction	21,340		21,340	14,995	6,345
General Supplies	8,009		8,009	7,973	36
Total Resource Room/Resource Center	784,869	(68,643)	716,226	676,806	39,420
Total Special Education	784,869	(68,643)	716,226	676,806	39,420
Bilingual Education:					
Other Salaries of Instruction	102,966	(17,000)	85,966	81,916	4,050
General Supplies	10,022		10,022	9,994	28
Total Bilingual Education	1,249,175	(167,000)	1,082,175	1,032,930	49,245
School Sponsored Co-curricular Activities:					
Salaries	33,800		33,800	32,300	1,500
Supplies and Materials	5,000		5,000	1,350	3,650
Other Objects	775		775	775	775
Total School Sponsored Co-curricular Activities	39,575	-	39,575	34,425	5,150
School Sponsored Athletics:					
Salaries	25,600		25,600	14,650	10,950
Supplies and Materials	27,000		27,000	13,086	13,914
Total School Sponsored Athletics	52,600	-	52,600	27,736	24,864
Before/After School Programs:					
Salaries of Teachers	94,400	(20,000)	74,400	61,539	12,861
Other Salaries for Instruction	9,200		9,200	3,679	5,521
Total Before/After School Programs	103,600	(20,000)	83,600	65,218	18,382
Total Instruction	6,640,712	(390,500)	6,250,212	6,047,448	202,764

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

Year ended June 30, 2022

School: Wilson Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Attendance and Social Work Services:					
Salaries	\$ 89,095	\$ 5,000	\$ 94,095	\$ 93,891	\$ 204
Salaries of Family Liaisons/Comm Parent Inv. Specialists	31,250	500	31,750	31,489	261
Supplies and Materials	1,000		1,000	942	58
Total Attendance and Social Work Services	121,345	5,500	126,845	126,322	523
Health Services:					
Salaries	201,376		201,376	187,409	13,967
Other Salaries	3,280		3,280	1,205	2,075
Supplies and Materials	2,625		2,625	501	2,124
Total Health Services	207,281	-	207,281	189,115	18,166
Guidance:					
Salaries of Other Professional Staff	83,565	4,000	87,565	86,818	747
Supplies and Materials	2,000		2,000	1,365	635
Total Guidance	85,565	4,000	89,565	88,183	1,382
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	210,960		210,960	205,414	5,546
Salaries of Secretarial and Clerical Assistants	104,641		104,641	98,948	5,693
Salaries of Facilitators, Math & Literacy Coaches	172,579	(25,000)	147,579	138,667	8,912
Purchased Professional – Education Services	7,000		7,000	7,000	7,000
Supplies and Materials	36,938		36,938	36,244	694
Other Objects	6,000	(3,000)	3,000	3,000	3,000
Total Improvement of Instruction Services	538,118	(28,000)	510,118	479,273	30,845
Educational Media/Library Services:					
Salaries of Other Professional Staff	111,746		111,746	109,549	2,197
Supplies and Materials	4,000		4,000	2,024	1,976
Total Educational Media/Library Services	115,746	-	115,746	111,573	4,173
Instructional Staff Training Services:					
Purchased Professional – Education Services	8,100		8,100		8,100
Supplies and Materials	2,850		2,850	1,637	1,213
Total Instructional Staff Training Services	10,950	-	10,950	1,637	9,313
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	381,873	27,000	408,873	408,610	263
Salaries of Secretarial and Clerical Assistants	104,640		104,640	104,037	603
Other Purchased Services	31,917		31,917	22,610	9,307
Supplies and Materials	23,837		23,837	15,531	8,306
Other Objects	12,600	(3,500)	9,100	6,760	2,340
Total Support Services – School Administration	554,867	23,500	578,367	557,548	20,819
Security:					
Salaries	131,586	8,000	139,586	136,165	3,421
General Supplies	2,600		2,600	2,595	5
Total Security	134,186	8,000	142,186	138,760	3,426

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2022

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	\$ 15,000	\$ 9,208	\$ 24,208	\$ 18,540	\$ 5,668
Total Student Transportation Services	<u>15,000</u>	<u>9,208</u>	<u>24,208</u>	<u>18,540</u>	<u>5,668</u>
Total Undistributed Expenditures	<u>3,243,018</u>	<u>22,208</u>	<u>3,265,226</u>	<u>3,170,911</u>	<u>94,315</u>
Total Expenditures - Current Expense	<u>9,883,730</u>	<u>(368,292)</u>	<u>9,515,438</u>	<u>9,218,359</u>	<u>297,079</u>
Capital Outlay:					
Equipment:					
Undistributed Expenditures:					
Non-Instructional Equipment	46,500	(9,208)	37,292	18,040	19,252
Total Equipment	<u>46,500</u>	<u>(9,208)</u>	<u>37,292</u>	<u>18,040</u>	<u>19,252</u>
Total Expenditures - School Based	<u>9,930,230</u>	<u>(377,500)</u>	<u>9,552,730</u>	<u>9,236,399</u>	<u>316,331</u>
Other Financing Sources:					
Transfers In	9,911,326	(377,500)	9,533,826	9,275,509	(258,317)
Total Other Financing Sources	<u>9,911,326</u>	<u>(377,500)</u>	<u>9,533,826</u>	<u>9,275,509</u>	<u>(258,317)</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(18,904)		(18,904)	39,110	58,014
Fund Balances, July 1	18,904		18,904	18,904	
Fund Balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 58,014</u>	<u>\$ 58,014</u>

Special Revenue Fund

Newark Board of Education
 Special Revenue Fund
 Combining Schedule of Program Revenues and Expenditures - Budgetary Basis
 Year Ended June 30, 2022

	Title I Part A	Title I ISA Part A	Title II Part A	Title III	Title III Immigrant	Title IV	IDEA Part B	IDEA Preschool	Headstart Regular	Child and Adult Care Food Program	COVID Emergency Operations Child and Adult Care Food Program	Carl Perkins Occupational
REVENUES												
Local sources												
State sources												
Federal sources												
Total revenues	\$ 25,188,431	\$ 3,609,698	\$ 1,960,335	\$ 1,107,273	\$ 106,385	\$ 2,084,622	\$ 8,483,876	\$ 126,730	\$ 7,942,035	\$ 4,721,713	\$ 646,498	\$ 221,117
EXPENDITURES												
Instruction:												
Salaries of teachers							\$ 877,373	\$ 63,190	\$ 36,000			
Other salaries for instruction	\$ 3,984,099	\$ 532,647	\$ 4,821	\$ 218,411		\$ 3,276	83,805		2,601,368	\$ 1,466,157		\$ 52,727
Purchased prof. and technical services												
Purchased prof. and educational services	764,858	363,029					878,175					
Purchased technical services	194,463			1,584			7,706					
Other purchased services		7,804										
General supplies	2,116,045	2,352,215		486,517	\$ 106,385	342,704	96,893	57,075	348,200	32,038		46,822
Textbooks		19,848										
Other objects												
Total instruction	7,059,465	3,275,543	4,821	706,512	106,385	1,231,861	1,058,071	120,265	2,985,568	1,498,195		99,549
Support services:												
Personell Services - Salaries									63,546			
Salaries of supervisors of instruction	122,469											
Salaries of program directors												
Salaries of other professional staff			169,064			47,274	873,983					
Salaries of secretarial and clerical asst.	52,251								236,157			
Other salaries	593,372		125,145			56,545	1,889,192		1,276,214	320,486		82,104
Salaries of family - parent liason									744,385			
Salaries of Community/School/ Social Services Coordinators									139,430			
Salaries of master teachers	175,352			176,409			51,789					
Unused vacation time												
Personal services - employee benefits	495,798	20,611	111,620	110,076		34,805	2,124,791	6,465	1,937,245			5,925
Purchased professional and technical services												30,400
Purchased professional and technical services-Capital Lease												
Purchased professional-educational services	2,048,935	195,430	434,080	109,381		499,246	2,483,212		99,533	31,500		
Other purchased professional - education services										43,750		
Purchased educational services - contracted Pre-K												
Purchased educational services - Head Start												
Other purchased professional services	3,000								12,014	1,242		
Rentals									4,862			
Contr. Services - transportation						8,635	2,838					
Cleaning, repair and maintenance services									14,084			
Communications/Telephone												
Travel	2,462	650	567	2,805					10,351	1,200		
Miscellaneous purchases										2,792,650	\$ 646,498	
Supplies and materials	284,319	27,182	173,879	2,090		201,732			308,672	32,690		
Energy									43,573			
Scholarships awarded												
Student Activities	200,953					382			34,181			3,139
Other objects												
Total support services	3,978,911	243,873	1,014,355	400,761		848,619	7,425,805	6,465	4,924,247	3,223,518	646,498	121,568
Facilities acquisition and construction services:												
Architectural and Engineering Services												
Construction services												
Buildings												
Instructional equipment	33,480	90,282				4,142			32,220			
Noninstructional equipment												
Total facilities acquisition and construction services	33,480	90,282				4,142			32,220			
Contribution to Charter Schools												
Contribution to school based budgets	14,116,575		941,159									
Total expenditures	\$ 25,188,431	\$ 3,609,698	\$ 1,960,335	\$ 1,107,273	\$ 106,385	\$ 2,084,622	\$ 8,483,876	\$ 126,730	\$ 7,942,035	\$ 4,721,713	\$ 646,498	\$ 221,117
(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												
Fund balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Newark Board of Education
Special Revenue Fund
Combining Schedule of Program Revenues and Expenditures - Budgetary Basis
Year Ended June 30, 2022

	Supportive School Newark	Project Prevent Newark	21st Century Community Learning Center	Cohort 4R School Improvement Grant	The Center for Disease Control HIV Prevention	US EPA Reduction In Lead	Additional or Compensatory Special Education & Related Services	COVID-19 Education Stabilization Fund							
								ESSER I		ESSER II					
								CARES	Regular Program	CRRSA	Mental Health Program				
REVENUES															
Local sources															
State sources															
Federal sources															
Total revenues	\$ 369,546	\$ 392,110	\$ 30,759	\$ 363,246	\$ 576,727	\$ 65,239	\$ 1,272,805	\$ 878,282	\$ 47,791,481	\$ 264,318	\$ 194,750				
EXPENDITURES															
Instruction:															
Salaries of teachers															
Other salaries for instruction	\$ 7,015			\$ 224,399				\$ 2,788	\$ 5,476,398	\$ 20,318					
Purchased prof. and technical services		\$ 22,000						6,000	568,991	34,000	\$ 13,000				
Purchased technical services									1,972,171						
Other purchased services									452						
General supplies	18,149	10,867		58,688	\$ 30,511			64,571	13,684,374						
Textbooks									399,142						
Other objects									18,690	44,478					
Total instruction	25,164	32,867		283,087	30,511			92,049	22,146,006	54,318	13,000				
Support services:															
Personell Services - Salaries				10,542											
Salaries of supervisors of instruction															
Salaries of program directors															
Salaries of other professional staff				13,880											
Salaries of secretarial and clerical asst.			\$ 8,169												
Other salaries	75,585	37,608				186,791	\$ 28,750	19,138	565,931						
Salaries of family - parent liason															
Salaries of Community/School/ Social Services Coordinators															
Salaries of master teachers															
Unused vacation time															
Personal services - employee benefits	9,112	10,447	22,590	18,372	45,518		6,062		34,624		67,840				
Purchased professional and technical services															
Purchased professional and technical services-Capital Lease															
Purchased professional-educational services	205,220	291,360		37,365	291,444	6,000	270,900	8,574	5,024,012	210,000	119,805				
Other purchased professional - education services															
Purchased educational services - contracted Pre-K															
Purchased educational services - Head Start															
Other purchased professional services							944,745		458,192						
Rentals															
Contr. Services - transportation									279,874						
Cleaning, repair and maintenance services								745,755	8,783,157						
Communications/Telephone									242,070						
Travel					2,637										
Miscellaneous purchases															
Supplies and materials	34,110	4,729			19,826	59,239	22,348	9,447	503,786						
Energy															
Scholarships awarded															
Student Activities															
Other objects	20,355	15,099					-	3,319	1,695		61,945				
Total support services	344,382	359,243	30,759	80,159	546,216	65,239	1,272,805	786,233	15,961,181	210,000	181,750				
Facilities acquisition and construction services:															
Architectural and Engineering Services									298,071						
Construction services									2,769,126						
Buildings															
Instructional equipment									6,198,469						
Noninstructional equipment									418,628						
Total facilities acquisition and construction services									9,684,294						
Contribution to Charter Schools															
Contribution to school based budgets															
Total expenditures	\$ 369,546	\$ 392,110	\$ 30,759	\$ 363,246	\$ 576,727	\$ 65,239	\$ 1,272,805	\$ 878,282	\$ 47,791,481	\$ 264,318	\$ 194,750				
(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															
Fund balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Newark Board of Education
Special Revenue Fund
Combining Schedule of Program Revenues and Expenditures - Budgetary Basis
Year Ended June 30, 2022

COVID-19 Education Stabilization Fund										
ESSER II										
ARP										
	Regular Program	Accelerated Learning Coaching Support	Preschool Education Aid	Wrap Around Services Enhancement Grant	NJDOE Teach STEM Classes Non-Public	Non Public Textbooks	Non Public Tech Initiative	Non Public Nursing	Non Public Security	
REVENUES										
Local sources			\$ 94,718,879	\$ 687,888	\$ 17,637	\$ 65,265	\$ 60,695	\$ 165,087	\$ 185,110	
State sources										
Federal sources	\$ 2,638,758	\$ 200,000								
Total revenues	\$ 2,638,758	\$ 200,000	\$ 94,718,879	\$ 687,888	\$ 17,637	\$ 65,265	\$ 60,695	\$ 165,087	\$ 185,110	
EXPENDITURES										
Instruction:										
Salaries of teachers			\$ 13,786,984							
Other salaries for instruction			3,588,935		\$ 17,637					
Purchased prof. and technical services										
Purchased prof. and educational services			4,436							
Purchased technical services										
Other purchased services										
General supplies			1,015,221				\$ 60,695			
Textbooks						\$ 65,265				
Other objects										
Total instruction			18,395,576		17,637	65,265	60,695			
Support services:										
Personell Services - Salaries										
Salaries of supervisors of instruction			945,542							
Salaries of program directors			770,725							
Salaries of other professional staff			2,451,684							
Salaries of secretarial and clerical asst.			365,292							
Other salaries			949,166							
Salaries of family - parent liason			6,300							
Salaries of Community/School/ Social Services Coordinators										
Salaries of master teachers			2,509,499							
Unused vacation time			101,368							
Personal services - employee benefits			6,893,743							
Purchased professional and technical services			757							
Purchased professional and technical services-Capital Lease										
Purchased professional-educational services		\$ 200,000	385							
Other purchased professional - education services			301,384							
Purchased educational services - contracted Pre-K			49,265,186	\$ 687,888						
Purchased educational services - Head Start			7,479,691							
Other purchased professional services	\$ 36,880		559,074				\$ 165,087			
Rentals			460,231							
Contr. Services - transportation			71,246							
Cleaning, repair and maintenance services	2,601,878		11,871							
Communications/Telephone										
Travel			8,609							
Miscellaneous purchases			263,157							
Supplies and materials			315,257							
Energy			25,174							
Scholarships awarded										
Student Activities										
Other objects			158,506						\$ 185,110	
Total support services	2,638,758	200,000	73,913,847	687,888				165,087	185,110	
Facilities acquisition and construction services:										
Architectural and Engineering Services										
Construction services										
Buildings										
Instructional equipment			52,343							
Noninstructional equipment			485,435							
Total facilities acquisition and construction services			537,778							
Contribution to Charter Schools			4,852,795							
Contribution to school based budgets										
Total expenditures	\$ 2,638,758	\$ 200,000	\$ 97,699,996	\$ 687,888	\$ 17,637	\$ 65,265	\$ 60,695	\$ 165,087	\$ 185,110	
(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 balance, July 1										
Fund balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Newark Board of Education
 Special Revenue Fund
 Combining Schedule of Program Revenues and Expenditures - Budgetary Basis
 Year Ended June 30, 2022

	Chapter 193			Chapter 192			Local Programs	Scholarship Fund	Student Activity Fund	Financed Purchase First Hope	Totals
	Non Public Supplemental Instruction	Non Public Exam & Classification	Non Public Corrective Speech	Non Public ESL	Non Public Home Instruction	Non Public Compensatory Education					
REVENUES											
Local sources							\$ 557,108	\$ 152,100	\$ 1,890,260		\$ 2,599,468
State sources	\$ 18,668	\$ 43,399	\$ 6,789	\$ 12,880	\$ 3,566	\$ 144,134					\$ 96,129,997
Federal sources											\$ 111,236,734
Total revenues	<u>\$ 18,668</u>	<u>\$ 43,399</u>	<u>\$ 6,789</u>	<u>\$ 12,880</u>	<u>\$ 3,566</u>	<u>\$ 144,134</u>	<u>\$ 557,108</u>	<u>\$ 152,100</u>	<u>\$ 1,890,260</u>		<u>\$ 209,966,199</u>
EXPENDITURES											
Instruction:											
Salaries of teachers											\$ 14,763,547
Other salaries for instruction							\$ 29,003				18,261,077
Purchased prof. and technical services	\$ 18,668		\$ 6,789	\$ 12,880	\$ 3,566	\$ 144,134	19,500				258,264
Purchased prof. and educational services											2,654,489
Purchased technical services											2,175,924
Other purchased services											8,256
General supplies							135,099				21,063,069
Textbooks											464,407
Other objects							14,643				97,659
Total instruction	<u>18,668</u>		<u>6,789</u>	<u>12,880</u>	<u>3,566</u>	<u>144,134</u>	<u>198,245</u>				<u>59,746,692</u>
Support services:											
Personell Services - Salaries											74,088
Salaries of supervisors of instruction											1,068,011
Salaries of program directors											770,725
Salaries of other professional staff											3,555,885
Salaries of secretarial and clerical asst.											661,869
Other salaries							19,146				6,225,173
Salaries of family - parent liason											750,685
Salaries of Community/School/ Social Services Coordinators											139,430
Salaries of master teachers											2,913,049
Unused vacation time											101,368
Personal services - employee benefits							3,394				11,891,198
Purchased professional and technical services							8,550				107,547
Purchased professional and technical services-Capital Lease									\$ 29,495		29,495
Purchased professional-educational services	\$ 43,399						103,450				12,713,231
Other purchased professional - education services											345,134
Purchased educational services - contracted Pre-K											49,953,074
Purchased educational services - Head Start											7,479,691
Other purchased professional services											2,180,234
Rentals							1,194				466,287
Contr. Services - transportation							25,142				387,735
Cleaning, repair and maintenance services							18,374				12,175,119
Communications/Telephone											242,070
Travel							808				30,089
Miscellaneous purchases							2,318				3,704,623
Supplies and materials							136,425			7,849	2,143,580
Energy											68,747
Scholarships awarded								\$ 296,100			296,100
Student Activities									\$ 1,847,934		1,847,934
Other objects							5,961				690,645
Total support services		<u>43,399</u>					<u>324,762</u>	<u>296,100</u>	<u>1,847,934</u>	<u>37,344</u>	<u>123,012,816</u>
Facilities acquisition and construction services:											
Architectural and Engineering Services											298,071
Construction services											2,769,126
Buildings											
Instructional equipment							34,101				6,445,037
Noninstructional equipment										61,540	965,603
Total facilities acquisition and construction services							<u>34,101</u>			<u>61,540</u>	<u>10,477,837</u>
Contribution to Charter Schools											4,852,795
Contribution to school based budgets											15,057,734
Total expenditures	<u>\$ 18,668</u>	<u>\$ 43,399</u>	<u>\$ 6,789</u>	<u>\$ 12,880</u>	<u>\$ 3,566</u>	<u>\$ 144,134</u>	<u>\$ 557,108</u>	<u>\$ 296,100</u>	<u>\$ 1,847,934</u>	<u>\$ 98,884</u>	<u>\$ 213,147,874</u>
(Deficiency) of revenues (under) expenditures								(144,000)	42,326	(98,884)	(3,181,675)
Other financing sources:											
General fund contribution to Preschool Education											2,981,117
Total other financing sources											<u>2,981,117</u>
Total net changes in fund balance								(144,000)	42,326	(98,884)	(200,558)
Fund balance, July 1								527,144	931,310	269,659	1,728,113
Fund balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 383,144</u>	<u>\$ 973,636</u>	<u>\$ 170,775</u>	<u>\$ 1,527,555</u>

Newark Board of Education
Special Revenue Fund

Schedule of Preschool Education Aid
Schedule of Expenditures
Budgetary Basis

Year ended June 30, 2022

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
EXPENDITURES:					
Instruction:					
Salaries of teachers	\$ 12,767,321	\$ 1,167,006	\$ 13,934,327	\$ 13,786,984	\$ 147,343
Other salaries for instruction	3,220,504	542,330	3,762,834	3,588,935	173,899
Unused vacation time	50,000	75,000	125,000		125,000
Purchased prof. and educational services	140,000	(94,230)	45,770	4,436	41,334
Other purchased services	78,225	(78,225)			
General supplies	474,800	864,065	1,338,865	1,015,221	323,644
Total instruction	16,730,850	2,475,946	19,206,796	18,395,576	811,220
Support services:					
Salaries of supervisors of instruction	1,120,496	(121,505)	998,991	945,542	53,449
Salaries of program directors	918,148	(147,423)	770,725	770,725	
Salaries of other professional staff	5,052,474	(1,495,453)	3,557,021	2,451,684	1,105,337
Salaries of secretarial and clerical asst.	619,200	(134,557)	484,643	365,292	119,351
Other salaries	983,226	32,040	1,015,266	949,166	66,100
Salaries of family - parent liason	249,972	(243,672)	6,300	6,300	
Salaries of master teachers	2,603,728	(30,646)	2,573,082	2,509,499	63,583
Unused vacation time	50,000	75,000	125,000	101,368	23,632
Personal services - employee benefits	6,015,185	1,578,330	7,593,515	6,893,743	699,772
Purchased professional and technical services		980	980	757	223
Purchased professional-educational services		1,060	1,060	385	675
Other purchased professional – educational services	200,000	114,000	314,000	301,384	12,616
Purchased educational services - contracted pre-k	58,421,799	(7,504,864)	50,916,935	49,265,186	1,651,749
Purchased educational services - head start	7,208,576	271,593	7,480,169	7,479,691	478
Other purchased professional services	120,000	709,654	829,654	559,074	270,580
Rentals	100,855	359,645	460,500	460,231	269
Contracted services - transportation	220,575	(5,512)	215,063	71,246	143,817
Cleaning, repair and maintenance services	50,000	5,179	55,179	11,871	43,308
Travel	35,000		35,000	8,609	26,391
Miscellaneous	158,000	314,936	472,936	263,157	209,779
Supplies and materials	200,000	227,752	427,752	315,257	112,495
Energy		25,174	25,174	25,174	
Other Objects	120,000	99,102	219,102	158,506	60,596
Total support services	84,447,234	(5,869,187)	78,578,047	73,913,847	4,664,200
Facilities acquisition and construction services:					
Instructional equipment	20,000	101,544	121,544	52,343	69,201
Noninstructional equipment	500,000	130,000	630,000	485,435	144,565
Total facilities acquisition and construction services	520,000	231,544	751,544	537,778	213,766
Contribution to charter schools	4,692,134	275,518	4,967,652	4,852,795	114,857
Total expenditures	\$ 106,390,218	\$ (2,886,179)	\$ 103,504,039	\$ 97,699,996	\$ 5,804,043

CALCULATION OF BUDGET AND CARRYOVER

Total revised 2021-22 preschool education aid allocation	\$ 98,974,681
Add: actual carryover June 30, 2021	14,574,794
Add: prior year purchase orders cancelled	825,518
Add: Budgeted Transfer from General Fund	<u>2,981,117</u>
Total preschool education aid funds available for 2021-22 budget	117,356,110
Less: 2021-22 budgeted preschool education aid	<u>(103,504,039)</u>
Available & unbudgeted preschool education funds as of June 30, 2022	13,852,071
Add: June 30, 2022 unexpended preschool education aid	5,804,043
2021-22 carryover - preschool education aid	<u>\$ 19,656,114</u>
2021-22 preschool education aid carryover aid budgeted for preschool education programs 2022-23	<u>\$ 2,051,593</u>

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, 2022

Revenues

State sources:		
SDA grants	\$	2,865,571
Local sources:		
Miscellaneous		5,325,000
Interest earnings		138,464
Total revenues		<u>8,329,035</u>

Expenditures

Other purchased professional and technical services		52,795,728
Construction services		<u>9,041,020</u>
Total expenditures		<u>61,836,748</u>
(Deficiency) of revenues (under) expenditures		<u>(53,507,713)</u>

Other financing sources (uses)

Proceeds from issuance of bonds		93,905,000
Premium on bonds issued		19,536,168
Interest paid		(1,822,380)
Transfers out		<u>(138,464)</u>
Total other financing sources (uses)		<u>111,480,324</u>
Excess of revenues over expenditures and other financing sources (uses)		57,972,611
Fund balance, July 1		<u>15,854,455</u>
Fund balance, June 30	\$	<u><u>73,827,066</u></u>

Reconciliation to GAAP basis

Fund balance, June 30, 2022 - budgetary basis		\$ 73,827,066
Less:		
SDA unearned revenue not recognizable on a GAAP Basis	\$	1,466,128
Awards from the City not expended as of June 30, 2022		<u>7,084,183</u>
		<u>8,550,311</u>
Fund balance, June 30, 2022 - GAAP basis	\$	<u><u>65,276,755</u></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, 2022

	<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	\$ 25,190,875		\$ 25,190,875	\$ 25,190,875
Proceeds from financed purchases				
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	16,068,710	\$ 231,910	16,300,620	17,760,029
Total expenditures	<u>23,492,839</u>	<u>231,910</u>	<u>23,724,749</u>	<u>25,190,875</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 1,698,036</u>	<u>\$ (231,910)</u>	<u>\$ 1,466,126</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, 2022

	<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 financed purchases				
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, 2022

	<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 financed purchases				
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, 2022

	<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 financed purchases				
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, 2022

	<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 financed purchases				
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, 2022

	<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 financed purchases				
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, 2022

	<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 financed purchases				
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	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 Masonry Repairs - Hawthorne Avenue

From Inception and for the year ended June 30, 2022

	<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 financed purchases				
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				
Construction services	1,287,632	\$ 231,910	1,519,542	1,595,651
Total expenditures	<u>1,287,632</u>	<u>231,910</u>	<u>1,519,542</u>	<u>1,595,651</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 308,019</u>	<u>\$ (231,910)</u>	<u>\$ 76,109</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	95.23%			
Original target completion date	8/31/2014			
Revised target completion date	6/30/2023			

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, 2022

	<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 financed purchases				
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				
Construction services	<u>3,009,376</u>		<u>3,009,376</u>	<u>3,280,995</u>
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	6/30/2023			

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, 2022

	<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 financed purchases				
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	5,048,595		5,048,595	5,563,266
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	6/30/2023			

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, 2022

	<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 financed purchases				
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	3,881,394		3,881,394	4,176,760
Total expenditures	<u>3,881,394</u>	<u>-</u>	<u>3,881,394</u>	<u>4,176,760</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 295,366</u>	<u>\$ -</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	6/30/2023			

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, 2022

	<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 financed purchases				
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				
Construction services	2,665,110		2,665,110	2,973,471
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	6/30/2023			

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, 2022

	<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 financed purchases				
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				
Construction services	15,000		15,000	15,000
Total expenditures	<u>15,000</u>	<u>-</u>	<u>15,000</u>	<u>15,000</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Additional project information				
Project number	3570-370-12-0ADJ			
Grant date	3/18/2013			
Original Authorized Cost	\$ 15,000			
Additional Authorized Cost	-			
Revised Authorized Cost	15,000			
Percentage Increase over Original Authorized Cost	0.00%			
Percentage completion	100.00%			
Original target completion date	8/31/2014			
Revised target completion date	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, 2022

	<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 financed purchases	\$ 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	1,143,851		1,143,851	736,199
Construction services	11,298,867		11,298,867	11,932,801
Total expenditures	<u>12,442,718</u>	<u>-</u>	<u>12,442,718</u>	<u>12,669,000</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 226,282</u>	<u>\$ -</u>	<u>\$ 226,282</u>	<u>\$ -</u>
Additional project information				
Project number		N/A		
Grant date		N/A		
Original Authorized Financed Purchase 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		6/30/2023		

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-Various Projects

From Inception and for the year ended June 30, 2022

	<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 financed purchases				
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	18,439,027	\$ 5,943,538	24,382,565	30,582,031
Total expenditures	<u>18,439,027</u>	<u>5,943,538</u>	<u>24,382,565</u>	<u>30,582,031</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 12,143,004</u>	<u>\$ (5,943,538)</u>	<u>\$ 6,199,466</u>	<u>\$ -</u>
Additional project information				
Project number		N/A		
Grant date		N/A		
Original Authorized Financed Purchase Cost	\$ 30,582,031			
Additional Authorized Cost		-		
Revised Authorized Cost		30,582,031		
Percentage Increase over Original Authorized Cost		0.00%		
Percentage completion		79.73%		
Original target completion date		6/30/2019		
Revised target completion date		6/30/2023		

Newark Board of Education
Capital Projects Fund

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

(Budgetary Basis)

2021 Energy Savings Improvement Plan

From Inception and for the year ended June 30, 2022

	<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 financed purchases				
Proceeds from Bond		\$ 116,943,788	\$ 116,943,788	\$ 116,943,788
Total revenues	-	<u>116,943,788</u>	<u>116,943,788</u>	<u>116,943,788</u>
Expenditures and other financing uses				
Purchased professional and technical services		\$ 52,795,728	52,795,728	116,943,788
Construction services				
Total expenditures	-	<u>52,795,728</u>	<u>52,795,728</u>	<u>116,943,788</u>
Excess (deficiency) of revenues over (under) expenditures	\$ -	<u>\$ 64,148,060</u>	<u>\$ 64,148,060</u>	<u>\$ -</u>
Additional project information				
Project number		N/A		
Grant date		N/A		
Original Authorized Cost	\$ 116,943,788			
Additional Authorized Cost		-		
Revised Authorized Cost		116,943,788		
Percentage Increase over Original Authorized Cost		0.00%		
Percentage completion		45.15%		
Original target completion date		6/30/2022		
Revised target completion date		6/30/2023		

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	18,439,027	\$ 5,943,539	6,199,465
2016	Energy Savings Improvement Plan (Phase One)	12,669,000	12,442,718		226,282
2018	Energy Savings Improvement Plan (Phase Two)	4,615,000	4,615,000		
2021	Energy Savings Improvement Pan	116,943,788		52,795,728	64,148,060
<u>Various In-District SDA Projects</u>					
	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	1,287,631	231,910	76,110
	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	3,881,394		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>23,492,838</u>	<u>231,910</u>	<u>1,466,127</u>
	In-District Project totals	<u>200,102,787</u>	<u>184,248,332</u>	<u>58,971,177</u>	<u>73,827,066</u>
	New Jersey Schools Development Authority projects	<u>840,929,645</u>	<u>833,044,658</u>	<u>2,865,571</u>	<u>5,019,416</u>
	District Project totals	<u>\$ 1,041,032,432</u>	<u>\$ 1,017,292,990</u>	<u>\$ 61,836,748</u>	<u>\$ 78,846,482</u>

Internal Service Funds

Newark Board of Education
Internal Service Funds

Combining Statement of Net Position

June 30, 2022

	Self		Totals
	Insurance	Warehouse	
Assets			
Cash and cash equivalents	\$ 30,510,770	\$ 623,841	\$ 31,134,611
Cash held with fiscal agents	1,832,291		1,832,291
Interfunds receivable	10,425,184		10,425,184
Inventories		91,826	91,826
Total assets	<u>42,768,245</u>	<u>715,667</u>	<u>43,483,912</u>
Liabilities			
Accrued liabilities for insurance claims	<u>36,202,909</u>		<u>36,202,909</u>
Total liabilities	<u>36,202,909</u>		<u>36,202,909</u>
Net Position			
Restricted	6,565,336		6,565,336
Unrestricted		715,667	715,667
Total net position	<u>\$ 6,565,336</u>	<u>\$ 715,667</u>	<u>\$ 7,281,003</u>

Newark Board of Education
Internal Service Funds

Combining Statement of Revenues, Expenses and
Changes in Net Position

Year ended June 30, 2022

	Self Insurance	Warehouse	Totals
Operating revenues:			
Services provided to other funds	\$ 47,139,501	\$ 852,237	\$ 47,991,738
Total operating revenues	<u>47,139,501</u>	<u>852,237</u>	<u>47,991,738</u>
Operating expenses:			
Salaries	103,344	665,609	768,953
Employee benefits	16,993	255,811	272,804
Supplies and materials	700		700
Insurance	40,826,183		40,826,183
Total operating expenses	<u>40,947,220</u>	<u>921,420</u>	<u>41,868,640</u>
Operating income (loss)	6,192,281	(69,183)	6,123,098
Nonoperating revenue:			
Investment income	45,766		45,766
Total nonoperating revenue	<u>45,766</u>		<u>45,766</u>
Change in net position	6,238,047	(69,183)	6,168,864
Total net position-beginning	327,289	784,850	1,112,139
Total net position-ending	<u>\$ 6,565,336</u>	<u>\$ 715,667</u>	<u>\$ 7,281,003</u>

Newark Board of Education
Internal Service Funds

Combining Statement of Cash Flows

Year ended June 30, 2022

	Self Insurance	Warehouse	Totals
Cash flows from operating activities:			
Receipts from services provided	\$ 47,139,501	\$ 852,237	\$ 47,991,738
Payments to employees	(103,344)	(665,609)	(768,953)
Payments for employee benefits	(16,993)	(255,811)	(272,804)
Payments (to) from suppliers	(700)	69,225	68,525
Payments for insurance	(36,639,046)		(36,639,046)
Net cash provided by operating activities	10,379,418	42	10,379,460
Cash flows from noncapital financing activity-			
Transfer to (from) other funds	(10,425,184)		(10,425,184)
Net cash used in noncapital financing activity	(10,425,184)		(10,425,184)
Cash flows from investing activity-			
Cash received from investments	45,766		45,766
Net cash provided by investing activity	45,766		45,766
Net increase in cash and cash equivalents	-	42	42
Cash and cash equivalents, beginning of year	30,510,770	623,799	31,134,569
Cash and cash equivalents, end of year	\$ 30,510,770	\$ 623,841	\$ 31,134,611
Reconciliation of operating income (loss) to net cash provided by operating activities			
Operating income (loss)	\$ 6,192,281	\$ (69,183)	\$ 6,123,098
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:			
Change in assets and liabilities:			
Decrease in inventory		69,225	69,225
(Decrease) in accounts payable	(1,316,085)		(1,316,085)
Increase in accrued liabilities	5,503,222		5,503,222
Net cash provided by operating activities	\$ 10,379,418	\$ 42	\$ 10,379,460

Long-Term Debt

Newark Board of Education
Long-Term Debt

Schedule of Serial Bonds Payable

Year ended June 30, 2022

<u>Issue</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Annual Maturities</u>		<u>Interest Rate</u>	<u>Balance July 1, 2021</u>	<u>Issued</u>	<u>Balance June 30, 2022</u>
			<u>Date</u>	<u>Amount</u>				
School Energy Savings Obligation Bonds, Series 2021	7/1/2021	\$ 93,905,000	7/15/2022	\$ 1,180,000	5.000%			
			7/15/2023	2,915,000	5.000%			
			7/15/2024	4,690,000	5.000%			
			7/15/2025	2,780,000	5.000%			
			7/15/2026	3,275,000	5.000%			
			7/15/2027	3,530,000	5.000%			
			7/15/2028	3,575,000	5.000%			
			7/15/2029	3,805,000	5.000%			
			7/15/2030	4,145,000	5.000%			
			7/15/2031	4,500,000	5.000%			
			7/15/2032	4,820,000	5.000%			
			7/15/2033	5,190,000	5.000%			
			7/15/2034	5,580,000	4.000%			
			7/15/2035	5,960,000	4.000%			
			7/15/2036	6,365,000	4.000%			
			7/15/2037	6,785,000	4.000%			
			7/15/2038	4,545,000	3.000%			
			7/15/2039	4,805,000	3.000%			
			7/15/2040	5,075,000	3.000%			
			7/15/2041	5,355,000	3.000%			
7/15/2042	5,030,000	3.000%						
							\$ 93,905,000	\$ 93,905,000
						\$ -	\$ 93,905,000	\$ 93,905,000

Newark Board of Education
Long-Term Debt

Schedule of Financed Purchases Payable

Year ended June 30, 2022

Series	Interest Rate Payable	Amount of Original Issue	Balance June 30, 2021	Retired Current Year	Balance June 30, 2022
Various Equipment	1.69%	\$ 9,982,516	\$ 4,099,279	\$ 2,028,017	\$ 2,071,262
Energy Savings Equipment (Phase 1)	3.30%	12,669,000	8,754,000	530,120	8,223,880
Energy Savings Equipment (Phase 2)	3.64%	4,600,000	4,050,000	231,129	3,818,871
Totals			<u>\$ 16,903,279</u>	<u>\$ 2,789,266</u>	<u>\$ 14,114,013</u>

Newark Board of Education
Debt Service Fund

Budgetary Comparison Schedule

Year ended June 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REVENUES:				
State Sources:				
Debt Service Aid Type II	\$ 1,510,318	\$ 1,510,318	\$ 1,510,318	
Total - State Sources	<u>1,510,318</u>	<u>1,510,318</u>	<u>1,510,318</u>	
Total Revenues	<u>1,510,318</u>	<u>1,510,318</u>	<u>1,510,318</u>	
EXPENDITURES:				
Regular Debt Service:				
Redemption of Principal	1,510,318	1,510,318	1,510,318	
Total Regular Debt Service	<u>1,510,318</u>	<u>1,510,318</u>	<u>1,510,318</u>	
Total Expenditures	<u>1,510,318</u>	<u>1,510,318</u>	<u>1,510,318</u>	
Net change in fund balance	-	-	-	
Fund Balance, July 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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,									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Governmental activities										
Net investment in capital assets	\$ 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	\$ 650,801,203
Restricted	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	80,553,537
Unrestricted (Deficit)	(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)	(342,933,051)
Total governmental activities net position	<u>\$ 697,794,240</u>	<u>\$ 672,191,224</u>	<u>\$ 327,831,684</u>	<u>\$ 330,984,887</u>	<u>\$ 337,363,639</u>	<u>\$ 346,886,270</u>	<u>\$ 351,239,903</u>	<u>\$ 309,240,777</u>	<u>\$ 321,902,036</u>	<u>\$ 388,421,689</u>
Business-type activities										
Investment in capital assets	\$ 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	\$ 1,361,521
Unrestricted	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	12,120,888
Total business-type activities net position	<u>\$ 4,916,050</u>	<u>\$ 5,033,757</u>	<u>\$ 7,027,677</u>	<u>\$ 7,331,484</u>	<u>\$ 7,925,933</u>	<u>\$ 4,977,416</u>	<u>\$ 4,969,592</u>	<u>\$ 5,241,591</u>	<u>\$ 6,733,027</u>	<u>\$ 13,482,409</u>
Government-wide										
Net investment in capital assets	\$ 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	\$ 652,162,724
Restricted	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	80,553,537
Unrestricted (Deficit)	(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)	(330,812,163)
Total government-wide net position	<u>\$ 702,710,290</u>	<u>\$ 677,224,981</u>	<u>\$ 334,859,361</u>	<u>\$ 338,316,371</u>	<u>\$ 345,289,572</u>	<u>\$ 351,863,686</u>	<u>\$ 356,209,495</u>	<u>\$ 314,482,368</u>	<u>\$ 328,635,063</u>	<u>\$ 401,904,098</u>

Source: ACFR Schedule A-1

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,									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Expenses										
Governmental activities										
Instruction	\$ 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	\$ 508,331,584
Support Services:										
Attendance/Social Work	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	15,342,049
Health Services	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	13,872,823
Other Support Services	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	179,169,875
Improvement of Instruction	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	47,386,622
Educational media services	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	2,805,188
Instructional staff training	1,373,942	1,279,920	795,733	969,943	409,784	841,347	1,119,590	227,039	272,804	256,937
General Administration	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	9,648,963
School Administration	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	38,584,167
Central Services	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	12,815,068
Administration information technology	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	9,930,369
Operation and Maintenance of Plant services	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	123,083,494
Student Transportation	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	58,541,371
Special Schools	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	4,582,393
Charter Schools	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	302,703,401
Interest on long-term debt			32,304	279,665	339,335	666,157	704,206	231,097	161,522	4,191,587
Total governmental activities expenses	<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>	<u>1,331,245,891</u>
Business-type activities:										
Food service	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	28,469,525
Regional Day School	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	5,597,222
Futures After School Program					211,469	149,900	450			
Total business-type activities expense	<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>	<u>34,066,747</u>
Total primary government	<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>	<u>\$ 1,365,312,638</u>

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

	<u>Year ended June 30,</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>	<u>2022</u>
Program Revenues										
Governmental activities:										
Charges for services:										
Instruction (tuition)	\$ 583,680	\$ 774,303	\$ 1,570,989	\$ 684,826	\$ 1,266,183	\$ 2,536,808	\$ 2,108,175	\$ 1,331,031	\$ 1,380,132	\$ 2,437,567
Operating grants and contributions	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	189,911,942
Capital grants and contributions	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	3,097,481
Total governmental activities program revenues	<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>	<u>195,446,990</u>
Business-type activities:										
Charges for services:										
Food service	637,259	384,120	540,917	160,287	110,268	99,194	38,681	22,895	280	436,856
Regional Day	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	6,356,298
Operating grants and contributions	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	33,999,677
Total business-type activities program revenues	<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>	<u>40,792,831</u>
Total district program revenues	<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>	<u>\$ 236,239,821</u>
Net (Expense)/Revenue										
Governmental activities	\$ (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)	\$ (1,135,798,901)
Business-type activities	(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)	6,726,084
Total district-wide net expense	<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>	<u>\$ (1,129,072,817)</u>
General Revenues and Other Changes in Net Position										
Governmental activities:										
Property taxes levied for general purposes	\$ 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	\$ 138,314,942
Federal Sources	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	4,415,762
State Sources	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	1,039,849,996
Investment earnings	439,268	337,146	300,577	346,781	367,526	1,255,253	3,130,913	1,924,685	223,265	423,307
Miscellaneous income	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	19,314,547
Transfers	(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>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>	<u>1,202,318,554</u>
Business-type activities:										
Miscellaneous income					329,694	259,254	171,245	111,580	520,120	23,480
Transfers	3,000,000	2,800,000	2,550,000	500,000			2,200,000	4,705,000	5,419,766	
Special items	3,000,000									(182)
Total business-type activities	<u>6,000,000</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>	<u>23,298</u>
Total district-wide	<u>\$ 939,580,931</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>	<u>\$ 1,202,341,852</u>
Change in Net Position										
Governmental activities	\$ (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	\$ 66,519,653
Business-type activities	3,780,739	117,707	1,137,096	303,807	380,991	(3,177,112)	(7,824)	271,999	1,491,436	6,749,382
Total district	<u>\$ (17,016,332)</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>	<u>\$ 73,269,035</u>

Source: ACFR Schedule A-2

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

GASB 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,									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General Fund										
Restricted	\$ 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	\$ 78,294,344
Unassigned (deficit)	(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)	(25,631,965)
Total general fund (deficit)	<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>	<u>\$ 52,662,379</u>
All Other Governmental Funds										
Restricted	\$ 993,450	\$ 993,450	\$ 902,410	\$ 12,970,160	\$ 7,817,220	\$ 7,117,399	\$ 6,193,692	\$ 1,465,936	\$ 1,458,454	\$ 66,633,535
Unassigned (deficit)	(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)	(9,726,691)
Total all other governmental funds	<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>	<u>\$ 56,906,844</u>

Source: ACFR Schedule B-1

The restricted other governmental funds in fiscal year 2021 and years subsequent 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,									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Revenues										
Tax levy	\$ 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	\$ 138,314,942
Tuition charges	583,680	774,303	1,570,989	684,826	1,266,183	2,536,808	2,108,175	1,331,031	910,055	547,307
Rents and Royalties										1,836,705
Interest earnings	359,926	256,594	213,992	253,265	278,304	883,797	2,609,507	1,863,932	177,499	377,542
Miscellaneous	71,569,619	6,943,803	8,771,481	9,733,501	13,135,491	14,883,212	9,794,596	5,252,496	7,939,780	13,999,538
State sources	891,966,579	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	1,172,954,764
Federal sources	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	102,992,457
Total revenue	1,131,872,979	1,073,008,545	1,100,037,715	1,109,575,276	1,130,965,934	1,170,218,367	1,204,379,459	1,224,472,530	1,279,067,096	1,431,023,255
Expenditures										
Current:										
Instruction	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	317,144,825
Undistributed current:										
Instruction	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	37,543,731
Attendance/social work	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	11,462,776
Health services	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	10,438,067
Support services	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	159,883,520
Improvement of instruction	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	34,160,162
Educational media services / school library	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	2,103,248
Instructional Staff training	1,206,793	1,193,317	750,024	912,927	385,327	792,097	1,055,857	214,659	257,324	243,484
General administration	11,174,537	13,241,633	11,432,534	12,513,008	9,861,166	7,792,249	7,929,082	9,067,530	8,258,269	8,229,811
School administration	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	24,602,109
Central services	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	10,024,316
Administrative information technology	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	9,328,200
Required maintenance of plant services	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	37,945,755
Operation of plant (Custodial services)	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	50,682,693
Security	16,152,368	16,036,490	14,685,671	14,156,969	13,430,729	13,049,551	14,149,823	13,095,802	14,021,593	16,099,649
Student transportation	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	55,013,309
Unallocated Benefits	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	133,811,096
On-behalf TPAf pension contributions	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	140,721,519
On-behalf TPAF social security contrib.	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	23,275,581
Capital outlay	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	61,836,748
Special schools-current	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	3,596,277
Debt service:										
Principal					1,802,473	2,907,483	3,603,148	2,588,894	2,614,172	4,192,476
Interest and other charges					481,524	509,114	523,570	453,148	399,185	196,945
Transfer to charter schools	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	302,703,401
Total expenditures	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	1,455,239,698
Excess (Deficiency) of revenues over (under) expenditures	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)	(24,216,443)
Other financing sources (uses)										
Refunding bond proceeds										93,905,000
Refunding bond premium										17,713,788
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	5,943,539
Transfers in	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	18,177,315
Transfers out	(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)	(18,177,315)
Total other financing sources (uses)	(3,000,000)	(2,800,000)	(2,550,000)	10,498,955	-	15,830,617	(244,937)	(1,606,251)	6,824,938	117,562,327
Special items				15,018,126	7,647,592					
Net change in fund balances	\$ (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)	\$ 93,345,884
Debt Service as a percentage of noncapital Expenditures	0.00%	0.00%	0.00%	0.00%	0.21%	0.30%	0.35%	0.24%	0.24%	0.32%
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
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
2022	239,078	547,307	782,018	1,836,705	5,463,207	8,868,315

Source: District Records

* - Includes sale of capital 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 Rate ^b
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
2022	N/A	N/A	N/A	N/A	N/A	10,358,056,200	80,580,592	22,860,018,592	10,358,056,200	12,501,962,392	15,211,130,753	1.097

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

Year Ended June 30,	Newark Board of Education Total Direct School Tax Rate	City of Newark	Essex County	Total Direct and Overlapping Tax Rate
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
2022	1.097	1.959	0.536	3.592

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	2022			2013		
	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	
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%	-
2022	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
	Bonds Payable	Financed Purchases	Notes Payable	Total District		
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
2022	\$ 93,905,000	14,114,013	-	108,019,013	0.06%	64,511

Source: District ACFR Schedule I-2 and I-3

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		Net General Bonded Debt Outstanding	Percentage of Actual Taxable Value ^a of Property	Per Capita ^b
	General Obligation Bonds - Type I	General Obligation Bonds - Type II			
2013	\$ 78,012,000		\$ 78,014,014	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	31,352,000		31,352,000	0.25%	67,657
2022	25,920,000	\$ 93,905,000	119,825,000	0.96%	64,511

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, 2022
 Unaudited

<u>Governmental Unit</u>	A	B	A x B = C C Estimated Share of Overlapping Debt
	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable ^a</u>	
County of Essex	\$ 680,439,442	16.36%	\$ 111,319,893
Passaic Valley Sewerage Commission:			
Senior Bonds	131,335,000	29.43%	38,651,891
Subordinated Bonds	82,069,394	29.43%	24,153,023
Other debt			
North Jersey Water Supply:			
Wanaque South Project	19,030,399	27.91%	5,311,384
Wanaque North Project	18,665,374	40.50%	7,559,476
Subtotal, overlapping debt	<u>931,539,609</u>		<u>186,995,667</u>
Newark Board of Education Direct Debt	119,825,000		119,825,000
Total direct and overlapping debt	<u>\$ 1,051,364,609</u>		<u>\$ 306,820,667</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 2022

	Equalized valuation basis									
		2022	\$	14,960,737,671						
		2021		15,295,736,671						
		2020		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>119,825,000</u>						
	Legal debt margin		\$	<u>1,105,043,670</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>	<u>2022</u>
Debt limit	\$ 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	\$ 1,224,868,670
Total net debt applicable to limit*	<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>	<u>119,825,000</u>
Legal debt margin	<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>	<u>\$ 1,105,043,670</u>
Total net debt applicable to the limit as a percentage of debt limit	6.70%	8.34%	5.50%	5.33%	4.72%	3.99%	3.42%	2.95%	2.99%	9.78%

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

a Limit set by NJSA 18A:24-19 for a K through 12 district; other % limits 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>
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%
2022	282,500	18,224,357,500	64,511	14.70%

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 2020.

^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	2022			2013		
	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>41.00%</u>

Source: Various

Newark Board of Education

Full-time Equivalent District Employees by Function/Program

Last Ten Fiscal Years
(Unaudited)

<u>Function/Program</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>	<u>2022</u>
Instruction										
Regular	3,276	3,121	2,847	2,694	2,934	2,941	2,966	2,969	3,031	2,891
Other instruction	457	444	416	381	490	427	776	778	846	729
Support Services:										
Student and instruction related services	1,249	1,230	870	678	858	930	769	601	615	638
General administration	76	65	43	26	42	43	49	114	80	78
School administrative services	45	279	291	398	349	365	95	179	173	217
Central services	161	170	145	110	118	125	85	73	94	90
Administrative information technology	30	32	25	24	25	25	21	25	25	25
Plant operations and maintenance	904	854	775	649	765	815	762	752	746	740
Pupil transportation	17	17	18	16	19	36	38	32	26	22
Other support services	271	56	226	206	133	143	5			
Food Service	134	133	217	171	239	266	248	266	253	240
Total	<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>	<u>5,670</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				
2013	46,773	\$ 1,114,693,488	\$ 23,832	5.40%	3,247	1:21	1:21	1:20	37,022	33,904	-7.87%	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%
2022	55,678	1,389,013,529	24,947	-4.09%	3,012	1:16	1:18	1:18	37,679	37,572	1.65%	99.72%

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	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Arts										
Square Feet	198,324	198,324	198,324	198,324	198,324	198,324	198,324	198,324	198,324	198,324
Capacity (students)	552	552	552	552	552	552	552	552	552	552
Enrollment	687	694	701	713	713	665	612	578	616	616
American History High (Montgomery)										
Square Feet	117,509	117,509	117,509	117,509	117,509	117,509	117,509	117,509	117,509	117,509
Capacity (students)	718	718	718	718	718	718	718	718	718	718
Enrollment	340	400	467	450	450	474	504	440	445	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)	1,029	1,029	1,029	1,029	1,029	1,029	1,029	1,029	1,029	1,029
Enrollment	1,291	1,272	1,407	1,330	1,330	1,551	1,514	1,607	1,597	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)	1,015	1,015	1,015	1,015	1,015	1,015	1,015	1,015	1,015	1,015
Enrollment	776	828	816	832	832	802	779	774	729	729
East Side										
Square Feet	302,353	302,353	302,353	302,353	302,353	302,353	302,353	302,353	302,353	302,353
Capacity (students)	1,075	1,075	1,075	1,075	1,075	1,075	1,075	1,075	1,075	1,075
Enrollment	1,467	1,558	1,700	1,802	1,802	1,888	2,056	2,126	2,024	2,024
Malcolm X Shabazz High										
Square Feet	313,585	313,585	313,585	313,585	313,585	313,585	313,585	313,585	313,585	313,585
Capacity (students)	942	942	942	942	942	942	942	942	942	942
Enrollment	636	574	787	562	562	466	398	362	360	360
Science High										
Square Feet	275,743	275,743	275,743	275,743	275,743	275,743	275,743	275,743	275,743	275,743
Capacity (students)	714	714	714	714	714	714	714	714	714	714
Enrollment	787	813	816	847	847	804	827	820	869	869
Technology High										
Square Feet	172,163	172,163	172,163	172,163	172,163	172,163	172,163	172,163	172,163	172,163
Capacity (students)	750	750	750	750	750	750	750	750	750	750
Enrollment	575	591	681	610	610	592	654	643	685	685

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

School Facility	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
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)	754	754	754	754	754	754	754	754	754	754
Enrollment	595	611	601	536	536	539	558	458	489	489
Weequahic										
Square Feet	220,995	220,995	220,995	220,995	220,995	220,995	220,995	220,995	220,995	220,995
Capacity (students)	777	777	777	777	777	777	777	777	777	777
Enrollment	624	536	454	338	338	375	430	394	385	385
West Side High(Newark Evening School)										
Square Feet	145,501	145,501	145,501	145,501	145,501	145,501	145,501	145,501	145,501	145,501
Capacity (students)	712	712	712	712	712	712	712	712	712	712
Enrollment	1,050	941				714	604	613	619	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)	980	980	980	980	980	980	980	980	980	980
Enrollment	956	924	967	967	967	930	856	834	802	802
Abington Avenue										
Square Feet	84,836	84,836	84,836	84,836	84,836	84,836	84,836	84,836	84,836	84,836
Capacity (students)	661	661	661	661	661	661	661	661	661	661
Enrollment	767	757	728	728	728	864	887	877	879	879
Alexander Street										
Square Feet	74,849	74,849	74,849	74,849	74,849	74,849	74,849	74,849	74,849	74,849
Capacity (students)	511	511	511	511	511	511	511	511	511	511
Enrollment	379	383								
Ann Street										
Square Feet	111,609	111,609	111,609	111,609	111,609	111,609	111,609	111,609	111,609	111,609
Capacity (students)	720	720	720	720	720	720	720	720	720	720
Enrollment	1,340	1,401	1,361	1,361	1,361	1,255	1,322	1,272	1,243	1,243
Avon Avenue(B.R.I.C.K. Avon Academy)										
Square Feet	92,229	92,229	92,229	92,229	92,229	92,229	92,229	92,229	92,229	92,229
Capacity (students)	598	598	598	598	598	598	598	598	598	598
Enrollment	584	626	631	631	631	529	512	536	551	551

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

School Facility	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Belmont Runyon										
Square Feet	118,936	118,936	118,936	118,936	118,936	118,936	118,936	118,936	118,936	118,936
Capacity (students)	490	490	490	490	490	490	490	490	490	490 *
Enrollment	511	497	539	539	539	537	475	481	452	452
William H. Brown Academy										
Square Feet	95,494	95,494	95,494							
Capacity (students)										
Enrollment										
Boylan Street - Alexander Street Annex										
Square Feet	24,083	24,083	24,083							
Capacity (students)	31	31	31							
Enrollment	90	85								
Bragaw Avenue										
Square Feet	74,240	74,240	74,240							
Capacity (students)	390	390	390							
Enrollment	312	275								
Branch Brook										
Square Feet	20,542	20,542	20,542	20,542	20,542	20,542	20,542	20,542		
Capacity (students)	51	51	51	51	51	51	51	51		
Enrollment	166	187	170	178	178	161	147	111		
Bruce Street w/ GW Carver										
Square Feet	210,384	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	1,026
Enrollment	57	51	52	47	47	56	61	56	56	56
Burnet Street										
Square Feet	84,999	84,999	84,999							
Capacity (students)	347	347	347							
Enrollment										
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)	658	658	658	933	933	933	933	933	933	933
Enrollment	578	578	662	629	629	661	625	600	597	597

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

School Facility	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Camden Middle (Bard Early College H.S. and New Bridges H.S.)										
Square Feet	153,613	153,613	153,613	153,613	153,613	153,613	153,613	153,613	153,613	153,613
Capacity (students)	933	933	933	680	680	680	680	680	680	680
Enrollment	417	439	774	307	307	344	423	387	407	407
Chancellor Avenue										
Square Feet	81,199	81,199	81,199	81,199	81,199	81,199	81,199	81,199	81,199	81,199
Capacity (students)	599	599	599	599	599	599	599	599	599	599
Enrollment	286	302	543	537		486	504	522	500	500
Chancellor Avenue Annex										
Square Feet	40,813	40,813	40,183	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	266
Enrollment	161	185				180	176	178	NA	NA
Cleveland										
Square Feet	77,449	77,449	77,449	77,449	77,449	77,449	77,449	77,449	77,449	77,449
Capacity (students)	665	665	665	665	665	665	665	665	665	665
Enrollment	445	389	424	440	440	493	445	435	418	418
Dayton Street										
Square Feet	123,401	123,401	123,401							
Capacity (students)	683	683	683							
Enrollment										
Eighteenth Avenue										
Square Feet	91,215									
Capacity (students)	477									
Enrollment										
Elliott Street										
Square Feet	62,028	62,028	62,028	62,028	62,028					
Capacity (students)	471	471	471	471	471					
Enrollment	475	450	457	466						
New Elliot Street										
Square Feet				137,000	137,000	137,000	137,000	137,000	137,000	137,000
Capacity (students)				930	930	930	930	930	930	930
Enrollment						740	976	896	945	945

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

School Facility	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Fifteenth Avenue										
Square Feet	72,906	72,906	72,906	72,906	72,906	72,906	72,906	72,906	72,906	72,906
Capacity (students)	428	428	428	428	428	428	428	428	428	428
Enrollment										
First Avenue										
Square Feet	188,424	188,424	188,424	188,423	188,423	188,423	188,423	188,423	188,423	188,423
Capacity (students)	830	830	830	830	830	830	830	830	830	830
Enrollment	1,064	1,117	1,099	1,121	1,121	1,171	1,156	1,149	1,139	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)	511	511	511	511	511	511	511	511	511	511
Enrollment	503	493	531	503	503	593	478	464	433	433
Fourteenth Avenue										
Square Feet	57,965	57,965	57,965	57,965	57,965	57,965	57,965	57,965	57,965	57,965
Capacity (students)	280	280	280	280	280	280	280	280	280	280
Enrollment	229	235	248	245	245	53	96	104	111	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)	490	490	490	490	490	490	490	490	490	490
Enrollment	617	662	657	586	586	531	538	557	616	616
George Washington Carver										
Square Feet	210,384	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	1,026	1,026	1,026	1,026
Enrollment	525	523	555	529	529	477	531	542	509	509
Gladys Hillman-Jones										
Square Feet	89,437	89,437	89,437	89,437	89,437	89,437	89,437	89,437	89,437	89,437
Capacity (students)	376	376	376	376	376	376	376	376	376	376
Enrollment			153	164	164	168	142	130		
Dr. William H. Horton										
Square Feet	104,088	104,088	104,088	104,088	104,088	104,088	104,088	104,088	104,088	104,088
Capacity (students)	693	693	693	693	693	693	693	693	693	693
Enrollment	788	800	813	824	824	754	752	779	743	743

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

School Facility	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Harriet Tubman										
Square Feet	50,653	50,653	50,653	50,653	50,653	50,653	50,653	50,653	50,653	50,653
Capacity (students)	351	351	351	351	351	351	351	351	351	351
Enrollment	296	348	356	360	360	393	394	385	373	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)	499	499	499	499	499	499	499	499	499	499
Enrollment	523	588	644	698	698	726	663	696	675	675
Newark Innovation Academy(Harold Wilson)										
Square Feet	73,347	73,347	73,347	73,347	73,347	73,347	73,347	73,347	73,347	73,347
Capacity (students)	409	409	409	409	409	409	409	409	409	409
Enrollment	181	77	141	119						
Hawthorne Avenue										
Square Feet	77,046	77,046	77,046	63,178	63,178	63,178	63,178	63,178	63,178	63,178
Capacity (students)	594	594	594	594	594	594	594	594	594	594
Enrollment	339	328	400	352	352	481	489	463	465	465
John F. Kennedy										
Square Feet	46,576	46,576	46,576	46,576	46,576	46,576	46,576	46,576	46,576	46,576
Capacity (students)	187	187	187	187	187	187	187	187	187	187
Enrollment	175	168	181	181	181	165	177	149	143	143
Lafayette Street										
Square Feet	82,431	82,431	82,431	68,118	68,118	68,118	68,118	68,118	68,118	68,118
Capacity (students)	650	650	650	650	650	650	650	650	650	650
Enrollment	1,118	1,154	1,100	1,169	1,169	1,200	1,233	1,267	1,202	1,202
Lincoln										
Square Feet	57,539	57,539	57,539	57,539	57,539	57,539	57,539	57,539	57,539	57,539
Capacity (students)	387	387	381	387	387	387	387	387	387	387
Enrollment	416	403	442	415	415	450	419	412	392	392
Louise A. Spencer (Eagle Academy/Girls' Academy of Newark ES/ Newark Early College)										
Square Feet	192,189	192,189	192,189	192,189	192,189	192,189	192,189	192,189	192,189	192,189
Capacity (students)	887	887	887	630	630	630	630	630	630	630
Enrollment	658	828	690	1,157	1,157	1,038	980	728	738	738

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

School Facility	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Madison Elementary										
Square Feet	82,543	82,543	82,543	82,543	82,543	82,543	82,543	82,543	82,543	82,543
Capacity (students)	560	560	560	560	560	560	560	560	560	560
Enrollment	455	436								
Maple Avenue										
Square Feet	79,522	79,522	79,522	58,970	58,970	58,970	58,970	58,970	58,970	58,970
Capacity (students)	320	320	320	305	305	305	305	305	305	305
Enrollment	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)	528	528	528	528	528	528	528	528	528	528
Enrollment										
McKinley										
Square Feet	159,793	159,793	159,793	148,949	148,949	148,949	148,949	148,949		
Capacity (students)	791	791	791	791	791	791	791	791	791	791
Enrollment	902	919	895	842	842	839	831	849	784	784
Miller Street										
Square Feet	79,225	79,225	79,225							
Capacity (students)	563	563	563							
Enrollment	557	510	518							
West High School 9th Grade (Morton Street)										
Square Feet	99,902	99,902	99,902	99,902	99,902	99,902	99,902	99,902	99,902	99,902
Capacity (students)	546	546	546	546	546	546	546	546	546	546
Enrollment										
Mt. Vernon										
Square Feet	110,289	110,289	110,289	110,289	110,289	110,289	110,289	110,289	110,289	110,289
Capacity (students)	806	806	806	806	806	806	806	806	806	806
Enrollment	676	670	671	742	742	758	851	844	816	816
Rafael Hernandez School										
Square Feet	112,774	112,774	112,774	112,774	112,774	112,774	112,774	112,774	112,774	112,774
Capacity (students)	447	447	447	447	447	447	447	447	447	447
Enrollment	604	622	689	738	738	789	755	772	704	704

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

School Facility	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Newton Street										
Square Feet	90,906	90,906	90,906	90,906	90,906	90,906	90,906	90,906	90,906	90,906
Capacity (students)	507	507	507	507	507	507	507	507	507	507
Enrollment	408	331				30	4			
Oliver Street										
Square Feet	89,294	89,294	89,294	138,000	138,000	138,000	138,000	138,000	138,000	138,000
Capacity (students)	627	627	627	930	930	930	930	930	930	930
Enrollment	905	962	962	974	974	1,052	1,114	1,049	1,078	1,078
Peshine Avenue										
Square Feet	125,354	125,354	125,354	125,354	125,354	125,354	125,354	125,354	125,354	125,354
Capacity (students)	824	824	824	824	824	824	824	824	824	824
Enrollment	572	676	783	743	648	735	763	728	642	642
Quitman Street										
Square Feet	122,269	122,269	122,269	122,269	122,269	122,269	122,269	122,269	122,269	122,269
Capacity (students)	774	774	774	774	774	774	774	774	774	774
Enrollment	541	595	651	648	678	592	560	551	546	546
Ridge Street- includes Ridge Str ECC										
Square Feet	64,359	64,359	64,359	42,582	42,582	42,582	42,582	42,582	42,582	42,582
Capacity (students)	470	470	470	470	470	470	470	470	470	470
Enrollment	596	607	596	678	531	699	660	664	637	637
Roberto Clemente										
Square Feet	70,311	70,311	70,311	70,311	70,311	70,311	70,311	70,311	70,311	70,311
Capacity (students)	537	537	537	537	537	537	537	537	537	537
Enrollment	584	595	575	531		541	593	616	678	678
Roseville Avenue School										
Square Feet	14,550	14,550	14,550							
Capacity (students)	172	172	172							
Enrollment	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)	76	76	76	76	76	76	76	76	76	76
Enrollment	38		181	204	204	240	164	184		

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

School Facility	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
South Street @ old oliver										
Square Feet	29,510	29,510	29,510	90,906	89,294	89,294	89,294	89,294	89,294	89,294
Capacity (students)	266	266	266	627	627	627	627	627	627	627
Enrollment	343	358	349	380	974	705	276	798	798	798
South Seventeenth Street										
Square Feet	87,359	87,359	87,359	87,359	87,359	87,359	87,359	87,359	87,359	87,359
Capacity (students)	593	593	593	593	593	593	593	593	593	593
Enrollment	468	463	502	481	481	515	452	451	353	353
Speedway Avenue (Early Childhood - West)										
Square Feet	127,530	127,530	127,530	127,530	127,530	127,530	127,530	127,530	127,530	127,530
Capacity (students)	645	645	645	645	645	645	645	645	645	645
Enrollment	453	588	654	541	541	129	104	125		
New Speedway										
Square Feet							115,552	115,552	115,552	115,552
Capacity (students)							881	881	881	881
Enrollment							703	633	579	579
Sussex Avenue										
Square Feet	71,392	71,392	71,392	64,742	64,742	64,742	64,742	64,742	64,742	64,742 *
Capacity (students)	432	432	432	432	432	432	432	432	432	432
Enrollment	497	524	511	481	481	481	506	475	426	426
Thirteenth Avenue										
Square Feet	202,702	202,702	202,702	202,702	202,702	202,702	202,702	202,702	202,702	202,702
Capacity (students)	912	912	912	912	912	912	912	912	912	912
Enrollment	882	831	797	744	744	683	621	629	619	619
Ivy Hill (Vailsburg)										
Square Feet	117,992	117,992	117,992	117,992	117,992	117,992	117,992	117,992	117,992	117,992
Capacity (students)	544	544	544	544	544	544	544	544	544	544
Enrollment	552	561	548	566	566	567	544	529	517	517
Wilson Avenue (including Early Childhood Center)										
Square Feet	92,591	92,591	92,591	92,541	92,541	92,541	92,541	92,541	92,541	92,541
Capacity (students)	415	415	415	415	415	415	415	415	415	415 *
Enrollment	928	980	1,031	1,142	1,142	1,142	1,177	1,177	1,135	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)	574	574	574	574	574	574	574	574	574	574
Enrollment	483	503	609	260		6	223	177	388	388

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

School Facility	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
New Park School										
Square Feet	115,715	115,715	115,715	115,715	115,715	115,715	115,715	115,715	115,715	115,715
Capacity (students)	640	640	640	640	640	640	640	640	640	640
Enrollment	795	850	852	898	898	835	893	818	848	848
Fast Track Success Academy / Newark Hybrid HS										
Square Feet	32,163	32,163	32,163	32,163	32,163	32,163	32,163	32,163	32,163	32,163
Capacity (students)	67	67	67	67	67	67	67	67	67	67
Enrollment	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	255	197	128							
Charter School Enrollment										
Square Feet										
Capacity (students)										
Enrollment	9,759	10,745	13,070	14,266	14,266	14,266	16,927	17,619	18,908	18,908
Salome Urena/North 10th St Elementary School										
Square Feet	62,028	62,028	62,028	62,028	62,028	62,028	62,028	62,028	62,028	62,028
Capacity (students)	471	471	471	471	471	471	471	471	471	471
Enrollment	475	450	457	466		223	339	318	368	368
Newark School of Data Science & Information Technology										
Square Feet									39,961	39,961
Capacity (students)										
Enrollment										
Newark School of Fashion & Design									58,340	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	Project #	Fiscal Year									
		2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
Abington Avenue	Various	\$ 364,397	\$ 391,188	\$ 303,096	\$ 197,729	\$ 183,001	\$ 125,464	\$ 135,633	\$ 149,024	\$ 137,782	\$ 220,366
Alexander Street	Various	321,500	345,137	267,415	174,453	161,458	110,694	119,666	131,481	121,562	194,424
American History High (Warrant Street)	Various	504,738	541,846	419,828	273,881	253,480	173,784	187,869	206,418	190,846	305,236
Ann Street	Various	479,396	514,641	398,749	260,130	240,753	165,059	178,436	196,054	181,260	289,910
Arts	Various	851,864	914,493	708,558	462,239	427,807	293,302	317,073	348,378	322,097	515,157
Avon Avenue	Various	396,153	425,278	329,509	214,961	198,948	136,398	147,452	162,010	149,789	239,570
Audio Visual Library	Various	60,242	64,671	50,108	32,688	30,253	20,742	22,423	24,636	22,778	36,431
Barringer	Various	1,274,454	1,368,152	1,060,057	691,545	640,032	438,802	474,366	521,201	481,882	770,715
Belmont Runyon	Various	510,867	548,426	424,926	277,207	256,558	175,895	190,151	208,924	193,163	308,943
Boylan Street	Various						35,616	38,503	42,304	39,113	62,557
Bragaw Avenue	Various						109,794	118,692	130,411	120,573	192,842
Branch Brook	Various	88,234	94,721	73,391	47,878	44,311	30,380	32,842	36,084	33,362	53,359
Burnet Street	Various						125,705	135,893	149,310	138,046	220,789
Camden Middle (Bard Early College High School)	Various	659,816	708,326	548,817	358,030	331,360	227,179	245,591	269,838	249,482	399,018
Camden Street	Various	725,968	779,341	603,841	393,925	364,582	249,955	270,213	296,892	274,495	439,023
Central	Various	1,122,628	1,205,163	933,772	609,161	563,785	386,528	417,855	459,110	424,475	678,899
Chancellor Avenue	Various	348,775	374,417	290,102	189,253	175,155	120,085	129,818	142,635	131,875	210,919
Chancellor Avenue Annex	Various	175,305	188,193	145,814	95,124	88,038	60,358	65,250	71,693	66,284	106,014
Cleveland	Various	332,668	357,126	276,704	180,512	167,066	114,540	123,823	136,048	125,784	201,178
Clinton Avenue	Various						64,378	69,596	76,467	70,698	113,074
Dayton Street	Various								216,768	200,415	320,541
Dr. E. Alma Flagg	Various	323,892	347,705	269,405	175,751	162,659	111,518	120,556	132,459	122,466	195,871
Dr. William H. Horton	Various	447,091	479,961	371,878	242,601	224,529	153,936	166,412	182,842	169,049	270,374
East Side	Various	1,298,701	1,394,182	1,080,225	704,702	652,209	447,151	483,391	531,117	491,050	785,378
Early Childhood Academy	Various								66,981	61,928	99,047
Eighteenth Avenue	Various										236,936
Elliott Street	Various	588,458	631,721	489,464	319,309	295,524	91,733	99,168	108,959	100,739	161,121
Fast Track Academy	Various						47,566	51,421	56,498	52,236	83,545
Fifteenth Avenue	Various	313,154	336,177	260,473	169,924	157,266	107,821	116,559	128,067	118,406	189,377
First Avenue	Various	809,340	868,843	673,188	439,165	406,452	278,661	301,245	330,988	306,018	489,442
Fourteenth Avenue	Various	248,978	267,283	207,093	135,101	125,037	85,725	92,672	101,822	94,141	150,567
Franklin	Various	376,012	403,656	312,757	204,032	188,834	129,463	139,956	153,774	142,173	227,390
George Washington Carver	Various	903,665	970,103	751,645	490,347	453,822	311,137	336,354	369,563	341,683	546,484
Gladys Hillman-Jones (ECC-North)	Various	384,160	412,403	319,534	208,453	192,926	132,269	142,989	157,106	145,254	232,317
Harriet Tubman	Various	217,571	233,566	180,969	118,058	109,264	74,911	80,982	88,978	82,265	131,574
Hawkins Street	Various	297,068	318,909	247,093	161,195	149,188	102,282	110,572	121,489	112,324	179,649
Hawthorne Avenue	Various	271,369	291,320	225,718	147,251	136,282	113,944	123,178	135,340	125,130	200,131
Ivy Hill (formerly Valisburg)	Various	506,813	544,074	421,553	275,007	254,522	174,499	188,641	207,266	191,630	306,491
Innovative Academy	Various	315,048	338,211	262,049	170,952	158,218	108,473	117,265	128,842	119,122	190,523
John F. Kennedy	Various	200,059	214,767	166,403	108,556	100,470	68,881	74,464	81,816	75,644	120,984
Lafayette Street	Various	292,588	314,099	243,367	158,764	146,938	100,740	108,905	144,799	133,876	214,119

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	Project #	Fiscal Year									
		2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
Lincoln	Various	\$ 247,148	\$ 265,318	\$ 205,571	\$ 134,108	\$ 124,118	\$ 85,095	\$ 91,991	\$ 101,074	\$ 93,449	\$ 149,461
Louise A. Spencer	Various	825,512	886,204	686,639	447,940	414,573	284,229	307,265	337,601	312,133	499,221
Luis Munoz Marin w/ Broadway	Various	821,913	882,340	683,645	445,987	412,766	282,990	305,925	336,129	310,772	497,045
Madison Elementary	Various	354,548	380,614	294,904	192,385	178,055	122,073	131,967	144,996	134,058	214,410
Malcolm X Shabazz High	Various	1,346,946	1,445,973	1,120,354	730,881	676,438	463,762	501,348	550,847	509,291	814,554
Maple Avenue, including annex	Various	253,295	271,917	210,684	137,443	127,205	87,211	94,279	139,689	129,151	206,563
Martin Luther King Jr.	Various	510,661	548,205	424,754	277,095	256,455	175,824	190,074	208,840	193,085	308,818
Mary Wheeler Willis	Various	129,289	138,794	107,539	70,155	64,929	44,515	48,123	52,874	48,885	78,186
McKinley	Various	639,783	686,820	532,154	347,159	321,300	220,281	238,134	280,694	259,519	415,071
Miller Street	Various								139,167	128,669	205,791
Morton Street	Various	429,110	460,659	356,923	232,844	215,500	147,745	159,720	175,489	162,250	259,501
Mt. Vernon	Various	473,726	508,554	394,033	257,053	237,906	163,107	176,326	193,735	179,120	286,482
NJ Regional Day School-Newark	Various	93,268	100,126	77,578	50,609	46,840	32,113	34,716	38,143	35,266	56,403
Newark Vocational West Kinney	Various	669,893	719,143	557,199	363,498	336,421	230,648	249,342	273,959	253,292	405,112
Newton Street	Various	390,470	419,177	324,782	211,877	196,094	134,441	145,337	159,686	147,640	236,133
Oliver Street	Various	592,753	636,333	493,036	321,640	297,640	204,089	220,629	156,855	145,022	231,946
Park School	Various	497,032	533,574	413,418	269,700	249,610	171,131	185,001	203,266	187,932	300,576
Parker Street Warehouse	Various	85,906	92,222	71,455	46,615	43,142	29,578	31,975	35,132	32,482	51,951
Pathway Academy	Various	128,859	138,333	107,182	69,922	64,713	44,367	47,963	52,698	48,723	77,927
Peshine Avenue	Various	538,435	578,021	447,856	292,166	270,403	185,386	200,411	220,198	203,587	325,614
Quitman Street	Various	525,184	563,795	436,834	284,976	263,748	180,824	195,479	214,779	198,576	317,600
Rafael Hernandez School	Various	484,400	520,013	402,911	262,845	243,266	166,782	180,299	198,100	183,156	292,937
Ridge Street	Various	182,903	196,350	152,134	99,247	91,854	62,975	68,079	113,054	104,525	167,176
Roberto Clemente	Various	302,008	324,211	251,202	163,876	151,669	103,983	112,411	123,509	114,192	182,637
Roseville Avenue School	Various								25,559	23,631	37,794
Salome Urena/North 10th St Elementary School	Various	266,430	286,018	221,609	144,570	133,801					
Samuel L. Berliner (ECC-Central)	Various	167,010	179,289	138,915	90,623	83,873	57,503	62,163	68,301	63,148	100,998
Science High	Various	1,184,405	1,271,480	985,155	642,681	594,809	407,797	440,848	484,373	447,832	716,257
South Seventeenth Street	Various	375,234	402,822	312,110	203,610	188,443	134,441	145,337	153,456	141,879	226,920
South Street	Various	383,546	411,744	319,023	208,120	192,617	43,642	47,180	51,838	47,927	76,654
Speedway Avenue	Various	547,781	588,054	455,630	297,237	275,097	188,604	203,890	224,021	207,121	331,266
Sussex Avenue	Various	278,087	298,532	231,306	150,896	139,656	95,747	103,507	125,408	115,947	185,445
Technology High	Various	739,494	793,862	615,092	401,265	371,375	254,612	275,248	302,423	279,609	447,203
Thirteenth Avenue	Various	870,669	934,680	724,199	472,443	437,251	299,777	324,073	356,069	329,207	526,529
University High	Various	635,144	681,840	528,296	344,642	318,970	218,684	236,408	259,748	240,153	384,098
Untermann Stadium & Fieldhouse	Various	15,463	16,600	12,862	8,391	7,766	5,324	5,756	6,324	5,847	9,351
Warehouse Motor Pool	Various	214,766	230,555	178,636	116,536	107,856	73,945	79,938	87,831	81,205	129,878
Weequahic	Various	949,243	1,019,031	789,555	515,079	476,711	326,830	353,319	388,202	358,917	574,046
West Side High	Various	624,972	670,920	519,835	339,123	313,862	215,182	232,622	255,589	236,307	377,947
William H. Brown Academy	Various						141,226	152,672	167,746	155,091	248,051
Wilson Avenue	Various	397,707	426,947	330,802	215,804	199,729	136,933	148,031	162,646	150,376	240,510
Grand Total		\$ 34,183,965	\$ 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, 2022
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

**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**

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 ("*Government Auditing Standards*"), 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, 2022, 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 17, 2023.

Report on 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.

**Honorable President and Members
of the Board of Education
Newark Board of Education**

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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 or significant deficiencies may exist that were not identified.

Report on 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.

PKF O'Connor Davies, LLP

Cranford, New Jersey
March 17, 2023

Scott A. Clelland

Scott A. Clelland, CPA
Licensed Public School Accountant, No. 1049

**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**

Report on Compliance for Each Major Federal and State Program

Opinion on Each Major Federal and State Program

We have audited Newark Board of Education's, in the County of Essex, 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, 2022. 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.

In our opinion, the District complied, in all material respects, with the 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, 2022.

Basis for Opinion on Each Major Federal and State Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America ("GAAS"); the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States ("Government Auditing Standards"), 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. Our responsibilities under those standards, the Uniform Guidance and New Jersey OMB Circular 15-08 are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal and state program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

PKF O'CONNOR DAVIES, LLP
20 Commerce Drive, Suite 301, Cranford, NJ 07016 | Tel: 908.272.6200 | Fax: 908.272.2416 | www.pkfod.com

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**Honorable President and Members
of the Board of Education
Newark Board of Education**

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Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the District's federal and state programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance and New Jersey OMB Circular 15-08 will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Non-compliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal and state program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance and New Jersey OMB Circular 15-08, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

**Honorable President and Members
of the Board of Education
Newark Board of Education**

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Report on 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 Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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.

PKF O'Connor Davies, LLP

Cranford, New Jersey
March 17, 2023

Scott A. Clelland

Scott A. Clelland, CPA
Licensed Public School Accountant, No. 1049

Newark Board of Education
Schedule of Expenditures of Federal Awards
Year ended June 30, 2022

Federal Grantor/Pass-Through Grantor Program Title	FAIN Number	AL Number	Award Amount	Grant Period		June 30, 2021				June 30, 2022				Amounts Provided to Subgrantees		
				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
General Fund:																
U.S. Department of Health and Human Services																
Pass-Through State Department of Education																
Medical Assistance Program - SEMI																
Subtotal Medical Assistance Program - SEMI	2005NJ5MAP	93.778	\$ 4,415,762	07/01/2021	06/30/2022					\$ 3,657,534	\$ (4,415,762)		\$ (758,228)			
										3,657,534	(4,415,762)		(758,228)			
Epidemiology and Lab Capacity - COVID-19 Testing Reimbursement																
Subtotal Epidemiology and Lab Capacity - COVID-19 Testing Reimbursement	NU50CK000525	93.323	13,477,692	10/18/2021	08/30/2022					9,763,475	(13,477,692)		(3,714,217)			
										9,763,475	(13,477,692)		(3,714,217)			
Total U.S. Department of Health and Human Services Pass-Through State Department of Education																
Total General Fund										13,421,009	(17,893,454)		(4,472,445)			
										13,421,009	(17,893,454)		(4,472,445)			
Special Revenue Fund:																
U.S. Department of Agriculture																
Pass-Through State Department of Agriculture																
Child And Adult Care Food Program																
Child And Adult Care Food Program - COVID Emergency Operations	221NJ304N1099	10.558	4,660,077	07/01/2021	06/30/2022		\$ 1,111,589			2,416,667	(4,721,713)		(1,193,457)			
										2,416,667	(4,721,713)		(1,193,457)			
Total U.S. Department of Agriculture Pass-Through State Department of Agriculture																
							1,111,589			3,063,165	(5,368,211)		(1,193,457)			
U.S. Department of Homeland Security																
Pass-Through State Department of Education																
Disaster Grants - Public Assistance (Presidentially Declared Disasters) - Superstorm Sandy																
Total U.S. Department of Homeland Security-Pass-through State Department of Education	4264DRNJ000001	97.036	292,596	10/29/2012	06/30/2013		1,027					\$ (1,027)				
							1,027					(1,027)				
U.S. Department of Health and Human Services:																
Head Start																
Head Start	02CH3093	93.600	9,577,055	07/01/2021	06/30/2022											
Head Start	02CD400216	93.600	8,871,039	07/01/2020	06/30/2021	\$ (1,343,747)			\$ (2,849)	6,413,227	(7,942,035)		(1,531,657)			
Head Start - COVID (P.L. 116-260)	02HE000315	93.600	300,969	04/01/2021	03/31/2023	(457,068)			367,586	89,482						
Head Start	02CH3093	93.600	7,705,629	07/01/2019	06/30/2020		61,607		629				\$ 62,236			
Head Start	02CH3093	93.600	8,124,403	07/01/2018	06/30/2019		18,290		(4,474)				13,816			
Head Start	02CH3093	93.600	7,060,920	07/01/2017	06/30/2018		22,331						22,331			
Subtotal Head Start						(1,800,815)	102,228		360,892	7,846,456	(7,942,035)		(1,531,657)	98,383		
The Centers for Disease Control HIV Prevention																
The Centers for Disease Control HIV Prevention	21NU87PS004373	93.079	717,697	08/01/2021	07/31/2022				10,927	329,120	(447,133)		(107,086)			
The Centers for Disease Control HIV Prevention	20NU87PS004373	93.079	350,000	08/01/2020	07/31/2021	(27,614)			11,733	145,475	(129,594)					
The Centers for Disease Control HIV Prevention	19NU87PS004373	93.079	346,000	08/01/2019	07/31/2020	(18,019)			(3,078)	21,097						
The Centers for Disease Control HIV Prevention	18NU87PS004373	93.079	350,000	08/01/2018	07/31/2019				(9,273)	9,273						
Subtotal The Centers for Disease Control HIV Prevention						(45,633)			10,309	504,965	(576,727)		(107,086)			
Total U.S. Department of Health and Human Services																
						(1,846,448)	102,228		371,201	8,351,421	(8,518,762)		(1,638,743)	98,383		
U.S. Department of Education																
Pass-Through State Department of Education																
Title I Grants to Local Education Agencies Cluster:																
Title I Part A																
Title I Part A	S010A170030	84.010	23,573,549	07/01/2021	09/30/2022				(1,605,893)	21,477,852	(20,484,881)		(612,922)			
Title I Part A	S010A170030	84.010	23,282,893	07/01/2020	09/30/2021	(1,404,510)			(338,731)	1,743,241						
Title I Part A	S010A170030	84.010	23,982,393	07/01/2020	09/30/2021				2,485,119		(4,703,550)		(2,218,431)			
Title I Part A	S010A190030	84.010	26,209,633	07/01/2019	09/30/2020	(492,479)			469,543				(22,936)			
Title I Reallocation	S010A190030	84.010	905,713	07/01/2020	09/30/2021	(892,701)				892,701						
Title I SIA Part A	S010A190030	84.010A	3,391,400	07/01/2021	09/30/2022				(473,382)	915,939	(1,734,246)		(1,291,689)			
Title I SIA Part A	S010A190030	84.010A	3,454,200	07/01/2020	09/30/2021	(1,317,545)			774,182	1,459,340	(1,875,452)		(959,475)			
Title I SIA Part A	S010A190030	84.010A	5,897,063	07/01/2019	08/31/2020	(274,957)			141,538	133,419						
Title I SIA Part A	S010A180030	84.010A	5,576,704	07/01/2018	06/30/2019				\$ 16,066		(16,066)					
Subtotal Title I Grants to Local Education Agencies Cluster						(4,382,192)			16,066	1,452,376	(28,798,129)	(16,066)	(5,105,453)			
School Improvement Grant Cohort-4R																
School Improvement Grant Cohort-4R	S377A170031	84.377A	5,083,117	09/01/2020	08/31/2021	(3,324,926)			176,222	3,511,950	(363,246)					
School Improvement Grant Cohort-4R	S377A190031	84.377A	5,619,238	09/01/2019	08/31/2020	(16,364)			16,364							
School Improvement Grant Cohort-4R	S377A180031	84.377A	5,903,362	09/01/2018	08/31/2019		130					(130)				
Subtotal SIG Grants						(3,341,290)	130		192,586	3,511,950	(363,246)	(130)				
Title IIA																
Title IIA	S367A190029	84.367A	1,847,170	07/01/2021	09/30/2022				(70,153)	1,493,297	(1,636,694)		(213,550)			
Title IIA	S367A190029	84.367A	1,964,112	07/01/2020	09/30/2021	(224,304)			220,082	257,516	(323,641)		(70,347)			
Title IIA	S367A190029	84.367A	2,164,426	07/01/2019	09/30/2020	(54,398)			54,398							
Subtotal Title IIA Grants						(278,702)			204,327	1,750,813	(1,960,335)		(283,897)			

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

Newark Board of Education
Schedule of Expenditures of Federal Awards
Year ended June 30, 2022

Federal Grantor/Pass-Through Grantor Program Title	FAIN Number	AL Number	Award Amount	Grant Period		June 30, 2021					June 30, 2022			Amounts Provided to Subgrantees		
				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
Language Instruction for English Learners and Immigrant Students:																
Title III	S365A210030	84.365	\$ 1,358,472	07/01/2021	09/30/2022				\$ (21,197)	\$ 396,844	\$ (416,430)		\$ (40,783)			
Title III	S365A200030	84.365	1,160,156	07/01/2020	09/30/2021	\$ (934)			22,131		(690,843)		(669,646)			
Title III	S365A190030	84.365	1,118,288	07/01/2019	09/30/2020	(323,015)			16,184	298,138			(8,693)			
Title III Immigrant	S365A200030	84.365	305,848	07/01/2020	09/30/2021				2,862	85,503	(106,385)		(18,020)			
Title III Immigrant	S365A190030	84.365	348,402	07/01/2019	08/31/2020		\$ 2,863					\$ (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						(323,949)	2,863	1,056	19,980	780,485	(1,213,658)	(3,919)	(737,142)			
Title IV	S424A210031	84.424	1,758,308	07/01/2021	09/30/2022				(854,628)	1,199,560	(344,932)					
Title IV	S424A200031	84.424	1,777,825	07/01/2020	09/30/2021	(178,029)			327,009	622,719	(1,739,690)		(967,991)			
Title IV	S424A190031	84.424	1,638,355	07/01/2019	09/30/2020	(751,908)			751,908							
Title IV	S424A180031	84.424	1,383,780	07/01/2018	06/30/2019				7,470			(7,470)				
Subtotal Title IV Grants						(929,937)			7,470	224,289	(2,084,622)	(7,470)	(967,991)			
Special Education Grant Cluster:																
IDEA, Part B	H027A210100	84.027	9,717,225	7/1/2021	9/30/2022				15,267	2,839,306	(8,412,466)		(5,557,893)			
IDEA, Part B	H027A200100	84.027	10,802,306	7/1/2020	9/30/2021	(1,801,422)			(111,668)	1,913,090	(71,410)		(71,410)			
IDEA, Part B	H027A190100	84.027	11,025,495	7/1/2019	9/30/2020	(925,507)			925,507							
IDEA, Preschool	H173A210114	84.173	274,969	7/1/2021	9/30/2022					29,725	(69,655)		(39,930)			
IDEA, Preschool	H173A200114	84.173	280,765	7/1/2020	9/30/2021	(12,906)				12,906	(57,075)		(57,075)			
Subtotal of Special Education Grant Cluster						(2,739,835)			829,106	4,795,027	(8,610,606)		(5,726,308)			
Career and Technical Education (Perkins)	V048A210030	84.048A	221,117	07/01/2021	6/30/2022					170,900	(221,117)		(50,217)			
Career and Technical Education (Perkins)	V048A200030	84.048A	382,582	07/01/2020	6/30/2021	(130,236)			37,032	99,593				\$ 6,389		
Career and Technical Education (Perkins)	V048A190030	84.048A	401,584	07/01/2019	06/30/2020			10,404			(10,404)					
Career and Technical Education (Perkins)	V048A180030	84.048A	419,977	07/01/2018	06/30/2019		336	22,351			(22,687)					
Subtotal Career and Technical Education (Perkins)						(130,236)	336	32,755	37,032	270,493	(221,117)	(33,091)	(50,217)	6,389		
21st Century Community Learning Centers	S287C200030	84.287	425,000	09/01/2020	08/31/2021	(64,969)				95,728	(30,759)					
21st Century Community Learning Centers	S287C190030	84.287	425,000	09/01/2019	08/31/2020		9,445					(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						(64,969)	9,445	562		95,728	(30,759)	(10,007)				
Education Stabilization Fund Elementary and Secondary School Emergency Relief (ESSER):																
Education Stabilization Fund ESSER - CARES	S425D200027	84.425D	19,290,708	3/13/2020	9/30/2022	(6,549,521)			820,117	6,622,686	(878,282)		\$ 15,000			
CRRSA - ESSER II	S425D210027	84.425D	78,956,152	3/13/2020	9/30/2023					28,570,271	(47,791,481)		(19,221,210)			
CRRSA - Learning Acceleration	S425D210027	84.425D	5,067,003	3/13/2021	9/30/2024					118,118	(264,318)		(146,200)			
CRRSA - Mental Health	S425D210027	84.425D	194,805	3/13/2021	9/30/2024					38,500	(194,750)		(156,250)			
American Rescue Plan - ESSER	S425U200031	84.425U	177,448,853	3/13/2020	9/30/2024						(2,638,758)		(2,638,758)			
American Rescue Plan - ESSER Accelerated learning	S425U200031	84.425U	4,297,693	3/13/2020	9/30/2024						(200,000)		(200,000)			
Subtotal Elementary and Secondary School Emergency Relief (ESSER) Cluster						(6,549,521)			820,117	35,349,575	(51,967,589)		(22,362,418)	15,000		
US EPA Reduction in Lead	96245221	66.443	7,475,299	07/01/2021	06/30/2022						(65,239)		(65,239)			
Subtotal US EPA Reduction in Lead											(65,239)		(65,239)			
Additional or Compensatory Special Education and Related Services (ACSERS)	SLFRFDOE1SES	21.027	1,272,805	07/01/2021	06/30/2022						(1,272,805)		(1,272,805)			
Subtotal Additional or Compensatory Special Education and Related Services (ACSERS)											(1,272,805)		(1,272,805)			
Project Prevent Newark	S184M200041	84.184M	868,003	10/01/2020	09/30/2021	(159,369)			89,532	44,468	(155,507)		(180,876)			
Project Prevent Newark	S184M190041	84.184M	851,385	10/01/2019	09/30/2020	(78,834)			(9,708)	325,145	(236,603)					
Subtotal Project Prevent Newark						(238,203)			79,824	369,613	(392,110)		(180,876)			
Supportive School Newark	S184X210029	84.184X	423,472	10/01/2021	09/30/2022					19,886	(170,380)		(150,494)			
Supportive School Newark	S184X200029	84.184X	350,829	10/01/2020	09/30/2021	(105,270)			88,444	116,072	(105,775)		(6,529)			
Supportive School Newark	S184X190029	84.184X	342,605	10/01/2019	09/30/2020	(15,759)			(88,390)	197,540	(93,391)					
Subtotal Supportive Schools Newark						(121,029)			54	333,498	(369,546)		(157,023)			
COVID-19 Coronavirus Relief Fund Grant: Local Education Agency Reopening	SLT0228	21.019	4,679,544	3/13/2020	9/30/2022				35,897				35,897			
Subtotal Coronavirus Relief Fund Grant									35,897				35,897			
Total U.S. Department of Education Pass-Through State Department of Education						(19,099,863)	12,774	57,909	3,895,588	75,701,953	(97,349,761)	(70,683)	(36,909,369)	50,897		
Total Special Revenue Fund						(20,946,311)	1,227,618	57,909	4,266,789	87,116,539	(111,236,734)	(71,710)	(39,741,569)	149,280		

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

Newark Board of Education
Schedule of Expenditures of Federal Awards
Year ended June 30, 2022

Federal Grantor/Pass-Through Grantor Program Title	FAIN Number	AL Number	Award Amount	Grant Period		June 30, 2021				Cash Received	Budgetary Expenditures	Repayment of Prior Years Balances	June 30, 2022			Amounts Provided to Subgrantees
				From	To	(Accounts Receivable)	Unearned Revenue	Due to Grantor	Adjustments				(Accounts Receivable)	Unearned Revenue	Due to Grantor	
U.S. Department of Agriculture Pass-through																
State Department of Agriculture:																
Enterprise Fund:																
Child Nutrition Program Cluster:																
School Breakfast Program	221NJ304N1099	10.553	\$ 9,557,253	07/01/2021	06/30/2022					\$ 8,490,605	\$ (9,557,253)			\$ (1,066,648)		
National School Lunch Program	221NJ304N1099	10.555	18,916,329	07/01/2021	06/30/2022					16,905,339	(18,337,718)			(1,432,379)		
Summer Food Service Program For Children	221NJ304N1099	10.559	578,612	07/01/2021	06/30/2022					578,612	(578,612)					
Summer Food Service Program For Children	211NJ304N1099	10.559	7,116,285	07/01/2020	06/30/2021	\$ (1,544,016)				1,544,016						
Food Donation Program (NC)	221NJ304N1099	10.555	2,478,701	07/01/2021	06/30/2022					2,478,701	(2,311,623)			\$ 167,078		
Food Donation Program (NC)	211NJ304N1099	10.555	2,394,883	07/01/2020	06/30/2021		\$ 199,142				(199,142)					
COVID-19 - Emergency Operational Cost Program - Schools	221NJ304N1100	10.555	2,224,271	07/01/2021	06/30/2022					2,224,271	(2,224,271)					
Fresh Fruit and Vegetable Program	211NJ304L1603	10.582	340,324	07/01/2021	06/30/2022					265,532	(340,324)			(74,792)		
Fresh Fruit and Vegetable Program	211NJ304L1603	10.582	220,966	07/01/2020	06/30/2021	(32,379)				32,379						
Fresh Fruit and Vegetable Program	211NJ304L1603	10.582	318,725	07/01/2019	06/30/2020											
Subtotal Child Nutrition Program Cluster						(1,576,395)	199,142			32,519,455	(33,548,943)			(2,573,819)	167,078	
COVID-19 -Pandemic EBT	2221218900941	10.649	11,764	07/01/2021	06/30/2022					11,764	(11,764)					
Subtotal COVID-19 -Pandemic EBT										11,764	(11,764)					
Total Enterprise Fund						(1,576,395)	199,142			32,531,219	(33,560,707)			(2,573,819)	167,078	
Total Expenditures of Federal Awards						\$ (22,522,706)	\$ 1,426,760	\$ 57,909	\$ 4,266,789	\$ 133,068,767	\$ (162,690,895)	\$ (71,710)	\$ (46,787,833)	\$ 316,358	\$ 6,389	\$ -

(NC) - non cash expenditures

Newark Board of Education
Schedule of Expenditures of State Financial Assistance
Year ended June 30, 2022

State Grantor/Program Title	State Grant Account #	Award Amount	Grant Period		(Accounts Receivable)	Unearned Revenue	Due to Grantor	Adjustments/ Carryover	Cash Received	Transfer from General Fund	Budgetary Expenditures	Repayment of Prior Years Balances	Balance at June 30, 2022			Memo	
			From	To									(Accounts Receivable)	Unearned Revenue	Due to Grantor	Budgetary Receivable	Total Expenditures
State Department of Education																	
<u>General Fund:</u>																	
Categorical Special Education Aid	22-495-034-5120-089	\$ 45,823,149	07/01/2021	06/30/2022					\$ 41,261,968		\$ (45,823,149)			\$ (4,561,181)	\$ (45,823,149)		
Categorical Special Education Aid	21-495-034-5120-089	45,823,149	07/01/2020	06/30/2021	\$ (4,562,927)				4,562,927								
Equalization Aid	22-495-034-5120-078	823,229,149	07/01/2021	06/30/2022					741,285,905		(823,229,149)			(81,943,244)	(823,229,149)		
Equalization Aid	21-495-034-5120-078	737,510,946	07/01/2020	06/30/2021	(73,439,058)				73,439,058								
Categorical Security Aid	22-495-034-5120-084	24,632,298	07/01/2021	06/30/2022					22,180,429		(24,632,298)			(2,451,869)	(24,632,298)		
Categorical Security Aid	21-495-034-5120-084	24,632,298	07/01/2020	06/30/2021	(2,452,808)				2,452,808								
Adjustment Aid	22-495-034-5120-085	12,840,459	07/01/2021	06/30/2022					11,562,335		(12,840,459)			(1,278,124)	(12,840,459)		
Adjustment Aid	21-495-034-5120-085	12,840,459	07/01/2020	06/30/2021	(1,278,613)				1,278,613								
Categorical Transportation Aid	22-495-034-5120-014	8,523,133	07/01/2021	06/30/2022					7,674,751		(8,523,133)			(848,382)	(8,523,133)		
Categorical Transportation Aid	21-495-034-5120-014	8,523,133	07/01/2020	06/30/2021	(848,707)				848,707								
Extraordinary Aid	22-495-034-5120-044	5,675,254	07/01/2021	06/30/2022							(5,675,254)		\$ (5,675,254)		(5,675,254)		
Extraordinary Aid	21-495-034-5120-044	5,089,430	07/01/2020	06/30/2021	(5,089,430)			5,089,430									
Additional Non Public Transportation Aid (Aid in Lieu)	22-495-034-5120-014	113,680	07/01/2021	06/30/2022							(113,680)		(113,680)		(113,680)		
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									
T.P.A.F. Social Security Aid	22-495-034-5095-003	23,275,581	07/01/2021	06/30/2022					22,190,966		(23,275,581)		(1,084,615)		(23,275,581)		
T.P.A.F. Social Security Aid	21-495-034-5095-003	23,828,916	07/01/2020	06/30/2021	(1,183,208)			1,183,208									
On-Behalf Teachers' Pension and Annuity Fund	22-495-034-5094-002	114,031,017	07/01/2021	06/30/2022					114,031,017		(114,031,017)				(114,031,017)		
On-Behalf-Teachers' Pension and Annuity Fund – Post Retirement Medical	22-495-034-5094-001	26,642,254	07/01/2021	06/30/2022					26,642,254		(26,642,254)				(26,642,254)		
On-Behalf-Teachers' Pension & Annuity Fund – Non-contributory Insurance	22-495-034-5094-004	48,248	07/01/2021	06/30/2022					48,248		(48,248)				(48,248)		
Alyssa's Law Compliance and School Security Grants	n/a	1,630,378	04/23/2022	06/01/2023							(1,220,807)		(1,220,807)		(1,220,807)		
Alyssa's Law Compliance and School Security Grants	n/a	1,933,389	04/23/2021	06/01/2022	(330,421)			147,873					(182,548)				
Total General Fund					(89,307,262)			1,076,002,587			(1,086,055,029)		(8,276,904)	(91,082,800)	(1,086,055,029)		
<u>Special Revenue Fund</u>																	
Non-Public Services																	
Chapter 192: Auxiliary Services																	
Compensatory Ed FY 22	22-100-034-5120-067	281,281	07/01/2021	06/30/2022				\$ 281,281		\$ (144,134)				\$ 137,147		(144,134)	
Compensatory Ed FY 21	21-100-034-5120-067	364,911	07/01/2020	06/30/2021			\$ 272,421				(272,421)						
English as a Second Language FY 22	22-100-034-5120-067	52,984	07/01/2021	06/30/2022				52,984		(12,880)				40,104		(12,880)	
English as a Second Language FY 21	21-100-034-5120-067	63,679	07/01/2020	06/30/2021			39,700				(39,700)						
Home Instruction FY 22	22-100-034-5120-067	52,984	07/01/2021	06/30/2022						(3,566)		(3,566)				(3,566)	
Chapter 193: Handicapped Services																	
Supplemental Instruction FY22	22-100-034-5120-066	45,430	07/01/2021	06/30/2022				45,430		(18,668)				26,762		(18,668)	
Supplemental Instruction FY21	21-100-034-5120-066	38,046	07/01/2020	06/30/2021			22,101				(22,101)						
Examination & Classification FY 22	22-100-034-5120-066	66,176	07/01/2021	06/30/2022				66,176		(43,399)				22,777		(43,399)	
Examination & Classification FY 21	21-100-034-5120-066	64,473	07/01/2020	06/30/2021			44,780				(41,481)			3,299			
Corrective Speech FY 22	22-100-034-5120-066	28,830	07/01/2021	06/30/2022				28,830		(6,789)				22,041		(6,789)	
Corrective Speech FY 21	21-100-034-5120-066	30,988	07/01/2020	06/30/2021			20,416				(20,416)						
Nursing Services FY 22	22-100-034-5120-070	165,088	07/01/2021	06/30/2022				165,088		(165,087)				1		(165,087)	
Non-public Textbooks Aid FY 22	22-100-034-5120-064	86,189	07/01/2021	06/30/2022				86,189		(65,265)				20,924		(65,265)	
Non-public Textbooks Aid FY 21	21-100-034-5120-064	102,143	07/01/2020	06/30/2021			34,002	\$ 1,996			(18,346)			17,652			
Non-public Technology Aid FY 22	22-100-034-5120-373	63,798	07/01/2021	06/30/2022				63,798		(60,695)				3,103		(60,695)	
Non-public Security Aid FY 22	22-100-034-5120-509	278,600	07/01/2021	06/30/2022				278,600		(185,110)				93,490		(185,110)	
Non-public Security Aid FY 21	21-100-034-5120-509	266,525	07/01/2020	07/01/2021			38,852				(38,852)						
Non-public Security Aid FY 20	20-100-034-5120-509	314,100	07/01/2019	06/30/2020			4,059							4,059			
Non-public Teach STEM Classes FY 21	21-100-034-5120-051	14,249	01/21/2021	06/30/2021	(13,509)			24,900		(17,637)			(6,246)		(17,637)		

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, 2022

State Grantor/Program Title	State Grant Account #	Award Amount	Grant Period		Balance at June 30, 2021					Repayment of Prior Years Balances	Balance at June 30, 2022			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 22	22-495-034-5120-086	\$ 98,974,681	07/01/2021	06/30/2022				\$ 1,547,702	\$ 89,077,213	\$ 2,981,117	\$ (97,699,996)		\$ 5,803,504		\$ (9,897,468)	\$ (97,699,996)	
Preschool Education Aid FY 21	21-495-034-5120-086	97,325,356	07/01/2020	06/30/2021	\$ (9,732,536)	\$ 9,057,594		4,795,016	9,732,536				13,852,610				
Preschool Education Aid FY 19	19-495-034-5120-086	99,209,083	07/01/2018	06/30/2019				(5,517,200)									
					<u>(9,732,536)</u>	<u>14,574,794</u>		<u>825,518</u>	<u>98,809,749</u>	<u>2,981,117</u>	<u>(97,699,996)</u>		<u>19,656,114</u>		<u>(9,897,468)</u>	<u>(97,699,996)</u>	
Supplemental Wrap Around Program	22-495-034-5120-118	687,888	12/20/202	06/30/2022				1,019	687,888		(687,888)		1,019			(687,888)	
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				96								96	
New Jersey Tiered System of Supports - Early Reading Professional Development Grants	n/a	3,000	07/01/2019	06/30/2020		750										750	
NJDCA Local Recreation Imp Grant	n/a	200,000	07/01/2021	06/30/2022					200,000					200,000			
SDA Emergent and Capital Maintenance Grant	20-492-200-500-20-000	6,485,930	07/01/2021	06/30/2022					6,455,930					6,455,930			
Total Special Revenue Fund					<u>(9,746,045)</u>	<u>14,588,557</u>	<u>\$ 476,331</u>	<u>\$ 828,629</u>	<u>107,246,843</u>	<u>2,981,117</u>	<u>(99,111,114)</u>	<u>\$ (453,317)</u>	<u>\$ (9,812)</u>	<u>26,326,922</u>	<u>\$ 391,359</u>	<u>(9,897,468)</u>	<u>(99,111,114)</u>
Capital Projects Fund																	
Schools Development Authority	Various	17,590,144	07/01/2008	completion	(1,856,764)	30,828					(231,910)		(2,057,846)			(44,912,734)	
Schools Development Authority	Various	840,929,645	07/01/2008	completion				2,865,571			(2,865,571)					(834,978,935)	
Total Capital Projects Fund					<u>(1,856,764)</u>	<u>30,828</u>		<u>2,865,571</u>			<u>(3,097,481)</u>		<u>(2,057,846)</u>			<u>(879,891,669)</u>	
Enterprise Fund:																	
National School Lunch Program (State Share)	22-100-010-3350-023	438,970	07/01/2021	06/30/2022				401,410			(438,970)		(37,560)				
Total Enterprise Fund								<u>401,410</u>			<u>(438,970)</u>		<u>(37,560)</u>				
Total Expenditures of State Financial Assistance					<u>\$ (100,910,071)</u>	<u>\$ 14,619,385</u>	<u>\$ 476,331</u>	<u>\$ 828,629</u>	<u>\$ 1,186,516,411</u>	<u>\$ 2,981,117</u>	<u>\$ (1,188,702,594)</u>	<u>\$ (453,317)</u>	<u>\$ (10,382,122)</u>	<u>\$ 26,326,922</u>	<u>\$ 391,359</u>	<u>\$ (100,980,268)</u>	<u>\$ (2,065,057,812)</u>
State Financial Assistance Not Subject to Single Audit Determination:																	
Schools Development Authority	Various	840,929,645	07/01/2008	completion				2,865,571			(2,865,571)					(834,978,935)	
On-Behalf Teachers' Pension and Annuity Fund	22-495-034-5094-002	114,031,017	07/01/2021	06/30/2022				114,031,017			(114,031,017)					(114,031,017)	
On-Behalf Teachers' Pension and Annuity Fund - Post Retirement Medical	22-495-034-5094-001	26,642,254	07/01/2021	06/30/2022				26,642,254			(26,642,254)					(26,642,254)	
On-Behalf Teachers' Pension & Annuity Fund - Non-contributory Insurance	22-495-034-5094-004	48,248	07/01/2021	06/30/2022				48,248			(48,248)					(48,248)	
Total State Financial Assistance Subject to Single Audit Determination					<u>\$ (100,910,071)</u>	<u>\$ 14,619,385</u>	<u>\$ 476,331</u>	<u>\$ 828,629</u>	<u>\$ 1,042,929,321</u>	<u>\$ 2,981,117</u>	<u>\$ (1,045,115,504)</u>	<u>\$ (453,317)</u>	<u>\$ (10,382,122)</u>	<u>\$ 26,326,922</u>	<u>\$ 391,359</u>	<u>\$ (100,980,268)</u>	<u>\$ (1,089,357,358)</u>

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, 2022

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, 2022. 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, 2022. 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, 2022

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:

<u>Accounts Receivable</u>	<u>Budgetary Basis</u>	<u>Less Encumbrances</u>	<u>Less Deferred State Aid Payments</u>	<u>GAAP Basis</u>
Federal	\$ 39,741,569	\$ 22,239,313		\$ 17,502,256
State	\$ 9,907,280		\$ 9,897,468	\$ 9,812

The net adjustment to reconcile from the budgetary basis to the GAAP basis is \$8,500,687 for the general fund and \$18,167,564 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:

	<u>Federal</u>	<u>State</u>	<u>Total</u>
General Fund	\$ 4,415,762	\$ 1,077,554,337	\$ 1,081,970,099
Special Revenue Fund	98,363,807	90,813,831	189,177,638
Capital Projects Fund		3,097,481	3,097,481
Debt Service Fund		1,510,318	1,510,318
Food Service Enterprise Fund	33,516,040	438,970	33,955,010
Total financial award revenues	<u>\$ 136,295,609</u>	<u>\$ 1,173,414,937</u>	<u>\$ 1,309,710,546</u>

Newark Board of Education
Notes to Schedules of Expenditures of
Federal Awards and State Financial Assistance
Year Ended June 30, 2022

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, 2022 amounted to \$2,865,571.

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	\$ 14,116,575
Title IIA	941,159
Total	<u>\$ 15,057,734</u>

8. Indirect Costs

The District has elected not to use the 10% de minimis indirect cost rate allowed by the Uniform Guidance.

Newark Board of Education
Notes to Schedules of Expenditures of
Federal Awards and State Financial Assistance
Year Ended June 30, 2022

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 \$23,275,581 for the year ended June 30, 2022.

The post retirement pension, disability insurance and medical benefits received on-behalf of the District for the year ended June 30, 2022 amount to \$140,721,519. 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, 2022

Part I – Summary of Auditors’ 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:

\$3,000,000

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, 2022

Part I – Summary of Auditors’ Results (continued)

Identification of major federal programs:

AL Number(s)	FAIN Number(s)	Name of Federal Program or Cluster
84.425D, 84.425U	S425D210027, S425D200027, S425U200027	Education Stabilization Fund – Elementary and Secondary School Emergency Relief
10.555, 10.553, 10.559, 10.582	221NJ304N1099	Child Nutrition Program Cluster
84.027A, 84.173A	H027A210100, H173A210114,	IDEA Special Education Cluster
93.323	NU50CK000525	Epidemiology and Lab Capacity - COVID-19 Testing Reimbursement

Newark Board of Education

Schedule of Findings and Questioned Costs (Continued)

Year ended June 30, 2022

Part I – Summary of Auditors’ 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)

Newark Board of Education

Schedule of Findings and Questioned Costs (Continued)

Year ended June 30, 2022

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, 2022

**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, 2022

Status of Prior Year Findings:

None.