



Newark
Board of Education
Roger León, Superintendent

Where Passion Meets Progress

Annual Comprehensive Financial Report

Fiscal Year Ended June 30, 2023



**School District of the
City of Newark**

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

Annual Comprehensive Financial Report
For the Year Ended June 30, 2023

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

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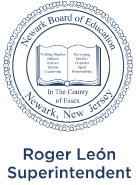
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Introductory Section



Newark Board of Education

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

Where Passion Meets Progress

January 22, 2024

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, 2023, is hereby submitted. Responsibility for both the accuracy of the data and completeness and fairness of the presentation, including all disclosures, rests with the administration 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, 2023, 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 the administration's discussion and analysis and should be read in conjunction with it), the District's organizational chart, 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-Kindergarten through 12. These include general, vocational, as well as special education services to students with disabilities and English language learners. The District has a resident student enrollment of approximately 60,248 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 seven years and the projection for the one subsequent year.

Average Daily Enrollment		
Fiscal Year	Student Enrollment*	Percent Change
2024-25	39,167	3.19%
2023-24	37,954	1.04%
2022-23	37,572	1.4%
2021-22	37,066	(.35%)
2020-21	37,197	0.2%
2019-20	37,129	2.00%
2018-19	36,401	0.18%

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

FY 2024-25 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 as of 2021 Census. 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, Information technology, 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 Pillar College, campus of Rutgers University, Seton Hall Law School, Berkley College, and Essex County College. Spanning over 320 acres, these 6 colleges serve the largest population of students and faculty in the state.

Economic Outlook:

The City of Newark is continuing to make a strong comeback from the COVID-19 Pandemic with both state and local leadership supporting those efforts. On September 6, 2023, Mayor Ras Baraka announced a partnership between the City of Newark and Invest Newark, to revitalize the downtown Newark store front area. The program, known as the Newark Retail Reactivation Initiative, aims to support businesses that are looking to bring more retail, cultural, and food experiences to Downtown Newark. The main purpose being improved aesthetics, safety, and quality of life in the heart of the city, and turn long vacant storefront into amenities for Newark residents, workers, and students. Business operators will be eligible for up to \$650,000 in support, depending on the square footage of the storefront. The funds are expected to go towards renovating, furnishing, and equipping the store fronts.

Recently, Mayor Ras Baraka also announced two major initiatives focused around generational wealth and home ownership. The first program announced back in June of 2023, at an event called “Achieve the Dream” in partnership with Neighborhood Assistance Corporation of America (NACA). The event was intended to provide Newark residents with workshops and a variety of innovative, inclusive pathways to affordable homeownership. The event will provide low and moderate income homebuyers with an opportunity for no down-payment, no closing costs, no fees, no mortgage insurance, and a below market fixed interest rate without consideration of one’s credit score. The second initiative, along with the Urban League of Essex County (ULEC), announced the launch of a new \$6.0 million dollar initiative aimed at promoting homeownership and wealth building opportunities among Newark’s Black and Latino residents, in partnership with the National Community Investment Fund (NCIF) and Wells Fargo. ULEC will develop and sell 10 two-family homes in the Fairmount neighborhood of Newark. Each home will include a unit for the homebuyer along with an affordable rental unit that can help reduce the cost of owning the home. All in an effort to bring wealth and financial stability to the communities in Newark.

Newark is experiencing economic growth and expansion in large part due to its small business community and increased affordable housing. With local initiatives and increased support/resources for homebuyers, Newark’s economic outlook is strong.

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	1964
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	1874
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)	1917
Harold Wilson	1983
Harriet Tubman Elementary School	1888
Hawkins Street Elementary School	1887
Hawthorne Avenue Elementary School	1897
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
Nelson Mandela Elementary School	1908
New Jersey Regional Day	1984
Newark School of Global Studies High School (Formerly Early CC North/Gladys H. Jones)	1856

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	1911
Roberto Clemente Elementary School	1884
Salome Urena Elementary School (Formerly North 10th Street Elem)	1928
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 (T&L) 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 Newark Public Schools (NPS; District) 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.

Newark Public Schools continue to implement the New Jersey Student Learning Standards (NJSLS) in 13 academic offices. The T&L offices are currently updating existing curricula in ELA and mathematics to reflect the newly adopted state standards. Highlights from the last year include the successful development of new curricula and new coursework across all offices, District-wide professional development, teacher residencies, and the continued practice of professional learning communities (PLCs). Additionally, the District has staffed a new Alternative Education Office with a director. The District also continues the partnership with the Center for Talented Youth at John Hopkins, refining the Gifted and Talented programs that are offered and to deepen administrator, teacher, and parent knowledge of giftedness. In addition, NPS has engaged the leaders from the Council of Great City Schools to evaluate ELA, mathematics, science, and social studies curricula.

The Directors from the T&L offices have led initiatives to improve learning by creating quarterly benchmark assessments and ensuring staff understand the assessments and analysis of assessments. In addition, the District procured textbooks for ELA (phonics) and mathematics, as well as world language.

English Language Arts:

Designing with classroom teachers rigorous, knowledge-building curricula is important work the Office of English Language Arts (ELA) has undertaken. By incorporating teacher input, the Office of ELA ensures that instructional materials are relevant, engaging, and foster a deep understanding and appreciation for language, literature, and communication skills.

Units of study that integrate ELA with science and social studies continue to be examined and enhanced for grades K-5. These units serve as a primary way to introduce students to important science and social studies content. This interdisciplinary approach not only strengthens students' understanding of these subjects but also allows them to make meaningful connections across different disciplines. Curriculum writers continue to create revised integrated units that incorporate diverse genres and emphasize various writing styles.

The Office of ELA 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 continue to be developed. Understanding the importance of engagement and its tie to relevance, teachers have designed African American Literature and Latin X Literature courses. New units of study featuring classic and contemporary texts are being developed across grades 4-12. All of these new literature units provide opportunities for students to read and engage with culturally relevant texts that affirm their backgrounds, identities, histories, and cultures. All units of study are aligned to the New Jersey Student Learning Standards.

A primary responsibility of the five supervisors and the instructional coach is to support the learning of the 42 ELA coaches in K-8 schools 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 bi-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.

This year, the District has adopted and implemented a standards-based phonics curriculum where educators provide systematic and explicit instruction in letter-sound relationships, decoding skills, and word recognition. The adoption of Wilson Language Foundations, Geodes, and Collaborative Classroom's SIPPS (Systematic, Phonemic Awareness, Phonics, and Sight Words) allows for a bridge between program implementation and teacher development. These programs support comprehensive and targeted teacher development through school visits and professional development at the classroom, school, cohort, and District level. This approach helps striving and grade-level readers improve their reading abilities and bridge gaps in their foundational literacy skills.

Teacher Residencies have been designed as an innovative approach to teacher development. These 4-6 week paid residencies allow teachers the opportunity to work closely with experienced educators and experts in their grade-level content. This collaborative setting allows them to deepen knowledge, refine teaching techniques, and gain practical skills that can be applied directly in the classroom. By providing teachers with extensive training and support, these paid residencies aim to enhance student outcomes through effective instructional practices.

Additionally, the partnership with The Writing Revolution builds students' foundational writing skills. This partnership focuses on equipping teachers with effective instructional strategies to teach writing across all subjects. By integrating writing into various disciplines, students develop critical thinking skills, enhance comprehension abilities, and become more proficient writers.

Through these partnerships, schools will create a comprehensive approach to support readers and writers at all levels. By combining phonics instruction with effective writing practices, educators can empower students to become confident communicators and achieve academic success.

Ultimately, the focus remains on the instructional core – the dynamic interaction between teachers, students, and content. Through ongoing professional development opportunities for educators, The Office of ELA strives to enhance their pedagogical skills in delivering high-quality instruction that promotes critical thinking, creativity, and effective communication in English Language Arts.

Mathematics:

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

Monthly professional development sessions were offered for school-level support (math coaches) and building leadership (mathematics department chairpersons and principals). These sessions focused on understanding students' thinking, developing and coaching teachers, and building students' representations of mathematics. In addition, the Office of Mathematics offered teacher residencies, intensive professional development focused on collegial inquiry. These sessions focused on unit overviews from curriculum guides with emphasis on students' conceptual understanding and resources for student engagement.

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. The District's 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 Kindergarten to grade 8. To support the new curriculum, new textbooks and online resources were adopted in August 2023 for Kindergarten through grade 8.

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 (NJSL-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, curricula in biology, chemistry, and

physics were 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. In the summer of 2023, curricula were written for biochemistry, honors biology, and honors chemistry. 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.

Curricula for grades six, seven, and eight have been updated as of September of 2023. The instructional resource for Middle School science is Investigating and Questioning our World Through Science and Technology (IQWST). Middle school teacher leaders participated in intensive professional development in July of 2021. Additional leadership training was received by elementary and high school teachers in the summer of 2023. They have begun to turnkey their learning on phenomenon-driven instruction and 3-dimensional tasks to science teachers on District-wide staff development days.

Newark's K-5 science curricula, supported by the Inspire Science instructional resource, have received updating over the summers of 2020-2023. ELA and Science integrated units of study have been incorporated in grades K-2.

MAP testing in Science for students in grades 4-8 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. Curriculum-aligned quarterly benchmark assessments will also be administered in grades 2-11.

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 District. Specifically:

- *Students2Science.* 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.
- *i2 Learning.* STEM Week and the Summer STEM Academy are facilitated with the assistance of curricular materials from i2. Students have engaged in Building a Lunar Colony, Kinetic Sculptures, Urban Farming, and Surgical Techniques.
- *Project Lead The Way (PLTW).* PLTW Launch modules are utilized to facilitate science programming in four of our K-8 schools. PLTW Gateway (Medical Detectives and Green Architecture) serves as the STEM program of study in eight middle schools.

Social Studies:

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

In grades K-3, the Office of Social Studies has culturally relevant interdisciplinary English Language Arts (ELA) and Social Studies units of study. Through these units, the District is 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.

For SY 2023-24, the Office of Social Studies has rolled out independent social studies programming in grades 4 and 5 that begin to shift student learning into employing historical thinking skills to develop historical understanding.

In grades 6-12, the curriculum is a spiraling development of historical thinking skills to develop historical understanding. This work is aligned to the 2020 New Jersey Social Studies Standards and legislation on inclusiveness, such as Amistad and Disability. During Summer 2021, thirty teachers and twelve administrators from all wards created over 60 inquiry-based social studies units. Inquiry-based education in social studies 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 feature prominently in the work, as well as frequent use of technology to help students construct knowledge.

During Summer 2023, teachers revised curricula based on feedback from other teachers throughout the year. This iteration of curriculum is aligned to new quarterly benchmark assessments in the core social studies courses in grades 6-12. Professional development for the curriculum is provided by the teachers and administrators who created the curriculum.

In grade eight, the Middle School Civic Education mandate is met during the entire spring semester. Currently, we use the curriculum created by the NJ Center for Civic Education (Rutgers University).

Seven of the District's high schools are part of the second-year pilot of College Board's AP African American Studies. In addition to this new course, the District is offering AP Seminar with African Diaspora Content at University High School. These additions bring the total number of AP social studies offerings in District schools to seven (Government and Politics, Human Geography, Macroeconomics, United States History, and Psychology).

In updating the course catalog, the Office of Social Studies has created four new high school semester electives in the past two years: Debate I and II, African American History, and Crimes Against Humanity. The latter engages the histories of enslavement (African Americans, current iterations of enslavement across the world), genocide (California, Herero and Nama of present-day Namibia, Holocaust, Rwanda), dowry laws, terrorisms, cyberbullying, and the opioid crisis.

To support this work, the District uses primary sources and the HMH online platform for the core courses in grades 6-12. The AP courses are anchored on standard-bearers from major publishing companies to support increases in AP exam performance.

Visual and Performing Arts:

Since the release of the first-ever Newark Public Schools Arts Education Landscape Baseline Report in 2019-2020, the Office of Visual and Performing Arts has been working closely with building administration to identify benchmarks, goals, and assess collected data to inform each school's three-year Arts Action Plan consisting of strategies, projected outcomes, and resources needed to achieve the identified goals.

To date, the Office has previously implemented PK-8 Music, Music Ensemble I, and Introduction to Music Technology curricula; PK-5 Theatre and Theatre I-IV curricula; PK-2 Dance and Dance I-IV curricula; and Art I-Art IV curriculum aligned with the 2020 New Jersey Student Learning Standards for Visual and Performing Arts. Curriculum is composed of units that focus on each of the four artistic processes of creating, performing, responding, and connecting through each art form to ensure exposure

at each grade level. In grades PK-2, units focus on communicating the elements of each art form, and sequentially progress students towards generating works of art through discussing ideas, making, and performing. Students in grades 3-5 progressively deepen their understanding of the elements of each art form by creating with intent, and making connections through personal experiences. Grades 6-8 students' units of study integrate the use of the four artistic processes as students use the elements of each art form moving from basic literacy and foundations, growing as artists while developing portfolios, and solo performance preparations.

New curricula have also been implemented in grades 3-8 Dance, Music Ensemble II, grades 6-8 Theatre, and PK-8 Visual Art which includes the adoption of Davis Digital and Davis Publication printed resources throughout all Visual Arts classrooms District-wide. To support the 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 curricula and developing a map of sequential high school proficient courses through advanced courses in all four art forms. The focus of the curricula work is on viewing Arts Education through a lens of developing students' creative capacities and the use of artistic practices, so students acknowledge and value them as dispositions relevant for 21st-century learning, preparation for college, career, and life. Learning units will continue to be developed to facilitate culturally responsive teaching and social-emotional learning as embedded practices.

During the 2022-2023 academic year, the Office of Visual and Performing Arts piloted music midterm and final exams for high school proficient music courses, and a grade 5 music benchmark assessment to capture baseline data on student performance based on implementation of newly adopted curricula. This year, there is a plan to pilot end of year assessments for Visual Art I and grade 5 Visual Art.

The Office of Visual and Performing Arts is comprised of a director and two supervisors that support the work of over 225 Visual and Performing Arts teachers across 64 elementary and high schools. This year, District--wide professional development for all Arts Educators includes a series of sessions focused on learning and building student artistic literacy and fluency in the facilitation of the District curriculum and enhancing excellence in teaching the Arts. In these department-based Professional Development Sessions, Arts Educators communicate with art form-specific District peers to deepen their understanding of new and developing curricula, ultimately working toward continuity of learning.

Community engagement with the arts is fostered through six distinct District-wide performances and exhibitions where grade-level educators 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 the All City Vocal Festival (grades 9-12). As well as, the continuation of creative growth through participation in a five-week Summer Arts Enrichment for students in rising grades six to twelve. In these intensive arts enrichment programs - Summer Visual and Performing Arts Academy, High School Musical Theatre, and High School Culture Creators, students immerse themselves in a world of artistic exploration, igniting their imaginations and fostering a profound appreciation for the arts.

Office of Student Life:

The Office of Student Life encompasses school counselors, school social workers, and attendance counselors. These team members work collaboratively to develop and 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
- Classroom Guidance
- College and Career Readiness
- Community Partnerships & Collaboration
- Community Resource Guide
- Crisis Response Team
- McKinney Vento & Foster Care
- Mental Health
- Mentoring Programs
- Presentations & Workshops
- Pre-College Programs
- Small Groups
- Social-Emotional Learning
- Substance Prevention and Education
- Suicide Awareness
- Student Assistance and Wraparound Services
- Title IX Education and Prevention

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 39 District elementary schools, and 49 community-based preschool provider centers. The 2022-2023 enrollment has been impacted by the current pandemic. The District 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 88 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 2022-2023, 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:

The District embraces and celebrates the uniqueness of over 10,000 Multilingual Learners (MLs). Learners speak more than 25 languages and come from over 55 countries. They bring with them a wealth of knowledge and experience that NPS seeks to identify and cultivate. The mission of the Office of Bilingual Education (OBE) centers around cultivating the genius of each of the bilingual students while supporting their linguistic and academic growth. The vision is for all MLs 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.

The District provides language support to students through a transitional bilingual education program (TBE) and English as a Second Language (ESL) classes. In the TBE classes, students receive instruction in English and their native language in order to deepen content knowledge while learning English. MLs also receive a minimum of one period of ESL instruction per day. During ESL instruction, teachers focus on furthering the student's English language use. These two program models assist students' acquisition of English in all language domains: listening, speaking, reading, and writing.

OBE continues to coordinate the work with that of offices within the Teaching and Learning team to provide aligned support to schools. The work focuses on helping teachers improve instructional practices in order to support student learning and outcomes. OBE maintains afterschool and summer language enrichment programs for MLs and immigrant students. OBE also continues to refine support of students with limited or interrupted schooling by providing ongoing teacher training.

Extended Learning Time:

Extended learning, whether it is after school or during the summer months, is critical to help students develop their interests and talents. The Office of Extended Learning Time (OELT) oversees the administration and implementation of the District's afterschool and summer programs, initiatives, and activities. Excel after-school programming opened for students at all 42 elementary sites on the first day of school; more than 5,000 students in grades Pre-K through 8 are enrolled in Excel, which runs from 3:00-5:30 pm, five days a week. Instruction is provided by certified District teachers; students are engaged in rigorous mathematics and ELA instruction, designed by the District Directors of Mathematics and English Language Arts. Enrichment opportunities are selected in alignment with student interests, and provide exposure to chess, yoga, sports clinics, arts intensives, STEM and coding challenges.

To support District-wide tutoring in all elementary and high schools, OELT has provided the structure and guidance for developing school-based 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 students to access the grade-level material at hand, while learning on time with their peers.

In partnership with the Child and Adult Care Food Program, OELT provides after school and Saturday meals to District elementary and high schools, and acts as a meal sponsor to several community agencies. Last year, over one million nutritious meals were served.

The Office of Extended Learning is involved in all aspects of planning and implementing summer programming for students in grades K-12 across the city. Comprised of elementary, high school, and enrichment programming, District summer programs provide daily academic offerings in mathematics,

literacy, and social emotional learning (SEL), alongside enrichment programs in the arts, STEM, and physical activities as we strive to meet the District's vision for building "a new educational ecosystem that provides a world-class education for every child in Newark."

Instructional Technology:

The District continues to invest in both educational technologies for the classroom and teacher professional development. The last several years have 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. The District has placed an emphasis on reviewing instructional platforms and their usage to ensure support for 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 co-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 2023-2024, the District anticipates participation in the FIRST Robotics League of more than 600 students throughout the schools. There is a continued effort to expand the number of teams participating, focusing on middle school participation so these students can be exposed to the exciting opportunities available in STEM careers. 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, The District has continued to hold a summer enrichment program for students to attend that introduces them to a myriad of technology-based areas, including robotics, coding, and design thinking. The District plans to further expand this programming, and continues 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 2022 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 2023 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 2022/2023 certificate.

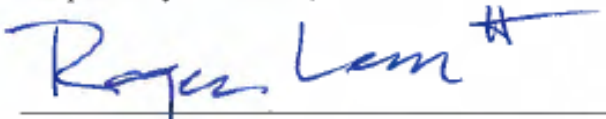
6. Other Information

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.

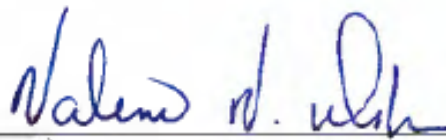
7. Acknowledgments

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, 2023

Members of the Board of Education

Term Expires

Mr. Hasani K. Council, President	2026
Ms. Dawn Haynes, Co-Vice President	2024
Ms. Vereliz Santana, Co-Vice President	2024
Ms. Josephine Garcia	2026
Ms. Daniel Gonzalez	2025
Ms. Allison K. James-Frison	2026
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. Manuel E. Vieira, 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

Provident Bank
P.O. Box 1001
Iselin, New Jersey 08830

Bank of America
1 Gateway Center
Newark, New Jersey 07102

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

Valley National Bank
167 Bloomfield Avenue
Newark, New Jersey 07104

Wells Fargo
550 Broad Street
Newark, New Jersey 07102

TD Bank North
60 Park Place
Newark, New Jersey 07102

PNC Bank
80 Park Place
Newark, New Jersey 07102

Industrial Bank
54 Halsey Street
Newark, New Jersey 07102

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

Official Depositories (Continued)

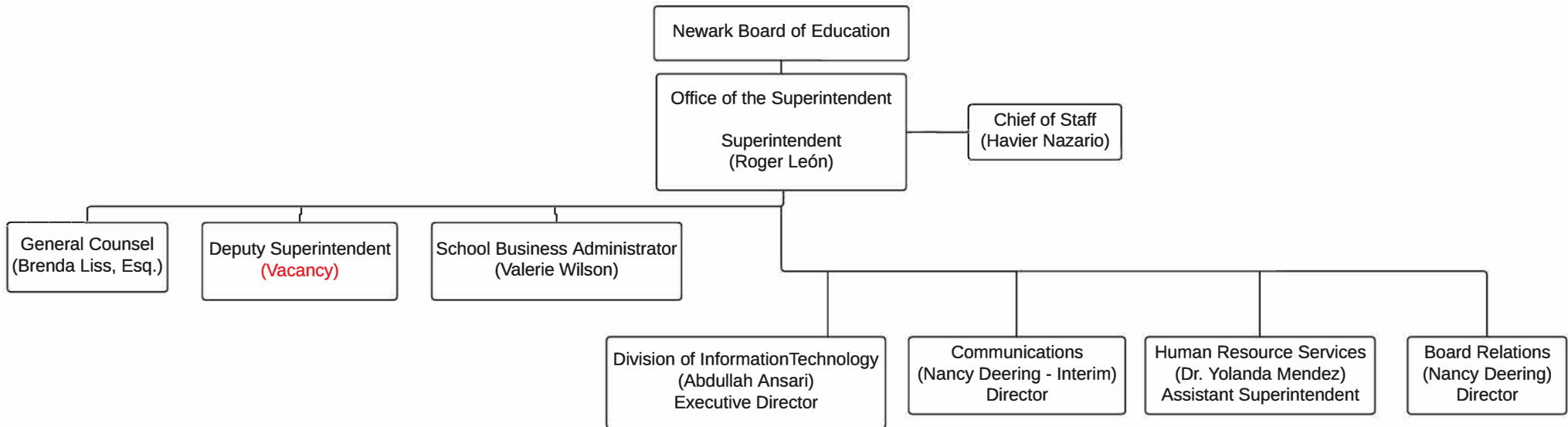
First Hope Bank
161 Newton-Sparta Road
Newton, New Jersey 07860

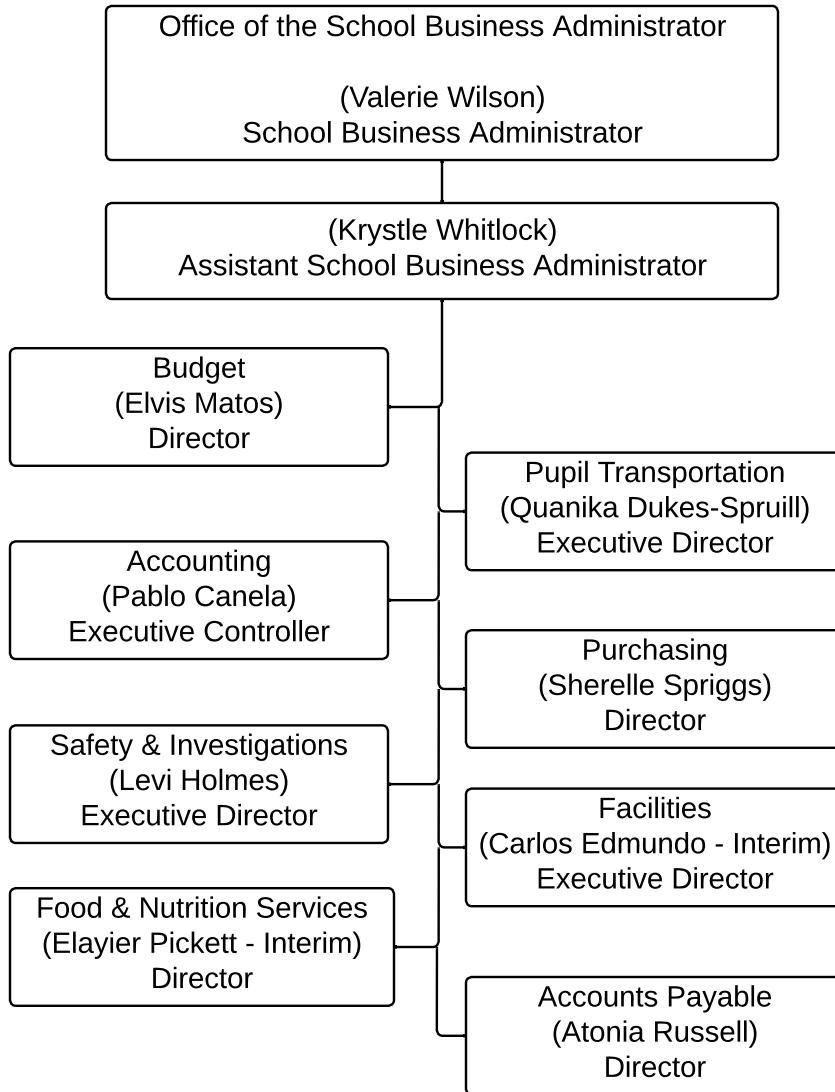
Chase Bank
744 Broad Street
Newark, New Jersey 07102

Capital One Bank
487 Springfield Avenue
Newark, New Jersey 07103

New Jersey Asset & Rebate
Management Program
200 Princeton South Corporate Center
Suite 270A
Ewing, New Jersey 08628

Investors/Citizens Bank
101 JFK Parkway
Short Hills, New Jersey 07078







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, 2022.**

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



A handwritten signature in black ink, reading 'John W. Hutchison'. The signature is written in a cursive style.

John W. Hutchison
President

A handwritten signature in black ink, reading 'Siobhán McMahon'. The signature is written in a cursive style.

Siobhán McMahon, CAE
Chief Operations Officer/
Interim 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, each major fund and the aggregate remaining fund information of the Newark Board of Education (the "District"), as of and for the year ended June 30, 2023, 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, each major fund and the aggregate remaining fund information of the District as of June 30, 2023, 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.

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

**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, 2023. 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 January 22, 2024 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
January 22, 2024

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, 2023

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, 2023. 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 non-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 \$505,045,164 at the close of 2023. The following table provides a summary of net position relating to the District's governmental and business-type activities at June 30, 2023 and 2022:

Net Position

	Governmental Activities		Business-type Activities		Total	
	2023	2022	2023	2022	2023	2022
Current and other assets	\$ 365,463,003	\$ 312,115,789	\$ 13,589,551	\$ 13,320,276	\$ 379,052,554	\$ 325,436,065
Capital assets, net	753,595,379	735,737,836	1,928,040	1,361,521	755,523,419	737,099,357
Total assets	<u>1,119,058,382</u>	<u>1,047,853,625</u>	<u>15,517,591</u>	<u>14,681,797</u>	<u>1,134,575,973</u>	<u>1,062,535,422</u>
Deferred outflow of resources	35,170,600	31,838,530			35,170,600	31,838,530
Liabilities:						
Other liabilities	378,009,944	336,710,029	779,281	1,199,388	378,789,225	337,909,417
Long term liabilities	180,785,914	188,782,420			180,785,914	188,782,420
Total liabilities	<u>558,795,858</u>	<u>525,492,449</u>	<u>779,281</u>	<u>1,199,388</u>	<u>559,575,139</u>	<u>526,691,837</u>
Deferred inflow of resources	105,126,270	166,065,151			105,126,270	166,065,151
Net position:						
Net investment in capital assets	650,495,429	650,514,069	1,928,040	1,361,521	652,423,469	651,875,590
Restricted	173,259,551	80,553,537			173,259,551	80,553,537
Unrestricted (deficit)	<u>(333,448,126)</u>	<u>(342,933,051)</u>	<u>12,810,270</u>	<u>12,120,888</u>	<u>(320,637,856)</u>	<u>(330,812,163)</u>
Total net position	<u>\$ 490,306,854</u>	<u>\$ 388,134,555</u>	<u>\$ 14,738,310</u>	<u>\$ 13,482,409</u>	<u>\$ 505,045,164</u>	<u>\$ 401,616,964</u>

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.

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

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 increases in the deferred outflow of resources is primarily the result of the increase in the net pension liability and related inflows and outflows recorded on the full accrual financial statements, recorded under Governmental Accounting Standards Board Statement No. 68, *Accounting and Financial Reporting for Pensions* and Governmental Accounting Standards Board Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment of GASB Statement No. 68*.

The increase in other liabilities is due to increases in unearned revenue and accrued liabilities for insurance claims.

The main reason for the increase in restricted net position is primarily due to the District generating more excess surplus in the current year driven primarily by the required change in the excess surplus calculation allowing only 2% in the current year as compared to 4% in the prior year.

District activities. The key elements of the District's changes in net position for the years ended June 30, 2023 and 2022 are as follows:

	Changes in Net Position					
	Governmental Activities		Business-type Activities		Total	
	2023	2022	2023	2022	2023	2022
Revenues:						
Program revenues:						
Charges for services	\$ 3,931,115	\$ 2,437,567	\$ 6,740,322	\$ 6,793,154	\$ 10,671,437	\$ 9,230,721
Operating grants and contributions	249,733,181	189,911,942	28,742,026	33,999,677	278,475,207	223,911,619
Capital grants and contributions	16,734,135	3,097,481			16,734,135	3,097,481
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	1,117,706,528	1,044,265,758			1,117,706,528	1,044,265,758
Earnings on investments	11,121,630	423,307			11,121,630	423,307
Miscellaneous	13,141,133	19,314,552	(16,052)	23,298	13,125,081	19,337,850
Total revenues	1,550,682,664	1,397,765,549	35,466,296	40,816,129	1,586,148,960	1,438,581,678
Expenses:						
Instructional services	522,211,465	509,255,350			522,211,465	509,255,350
Support services	599,832,698	510,789,825			599,832,698	510,789,825
Special Schools	3,914,993	4,592,867			3,914,993	4,592,867
Charter Schools	319,355,370	302,703,401			319,355,370	302,703,401
Interest on long-term debt	3,195,839	4,191,587			3,195,839	4,191,587
Business-Type Activities			34,210,395	34,066,747	34,210,395	34,066,747
Total expenses	1,448,510,365	1,331,533,030	34,210,395	34,066,747	1,482,720,760	1,365,599,777
(Decrease) Increase in net position	102,172,299	66,232,519	1,255,901	6,749,382	103,428,200	72,981,901
Transfers					-	-
Change in net position	102,172,299	66,232,519	1,255,901	6,749,382	103,428,200	72,981,901
Net position - beginning	388,134,555	321,902,036	13,482,409	6,733,027	401,616,964	328,635,063
Net position - ending	\$ 490,306,854	\$ 388,134,555	\$ 14,738,310	\$ 13,482,409	\$ 505,045,164	\$ 401,616,964

Capital grants and contributions increased approximately \$13.6 million or 440.25%, as a result of the increase in state revenues based upon current year construction activity related to New Jersey Schools Development Authority projects.

Unrestricted federal and state aid increased approximately \$73.4 million or 7.03%, as a result of increased federal and state aid awarded such as Education Stabilization Funding and Categorical Security aid. 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 15.61% primarily due to increased tuition revenue resulting from an increased population of students received by the District.

Earnings on investments increased approximately \$10.7 million or 2,527.32% as a result of carrying more cash due to increased revenue, improved market conditions and due to the District negotiating with their approved depositories to ensure they were getting the best interest rates possible.

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 (\$46,236,056), while the total fund balance is \$124,761,767. 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 \$61.2 million due to increases and new in local, state and federal grants, specifically increased funding from grants including Education Stabilization Funds, Head Start, Project Prevent Newark, NJ Board of Public Utilities HVAC and Ventilation grants and NJ SDA grants. Expenditures for the current year increased approximately \$61.3 million mostly due to increased instruction and support service costs related to the new or expanded grants mentioned above.

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 \$43,028,672 in the current fiscal year compared to expenditures of \$63,659,128 in the prior year. This is mainly attributable to the decreased construction work due to the non-repetitive nature of the prior year issued energy savings bonds. The projects were mostly completed in the prior year leaving less work to be done in 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 in the prior 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, 2023.

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, 2023, 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, 2023**

Revenue	Amount	Percent of Total	Increase from 2022	Percent of Increase
Local sources	\$ 165,738,710	12.40 %	\$ 15,930,884	10.63 %
State sources	1,306,853,577	82.30	136,975,091	11.71
Federal sources	153,327,665	5.30	50,548,096	49.18
Total	<u>\$ 1,625,919,952</u>	<u>100.000 %</u>	<u>\$ 203,454,071</u>	<u>14.30 %</u>

The increase in revenue from local sources of approximately \$16.1 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 increased activities.

The increase of approximately \$137 million of state sources is attributable mainly to increased General State Aid of approximately \$120 million, an increase in On-behalf TPAF Pension and Medical of approximately \$5.3 million, an increase of extraordinary aid of \$120,000, an increase of \$4 million in SDA Emergent Capital Needs Grants, and a new HVAC and ventilation grant for \$11 million. The increases are offset by decreases in expenditures of various state grant in the current year.

The increase in federal revenues of approximately \$50.5 million is mainly the result of the District receiving increased COVID-19 pandemic related grants, most significantly the Education Stabilization Fund grant and COVID-19 IDEA 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, 2023 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, 2023**

Expenditures	Amount	Percent of Total	Increase (Decrease) From 2022	Percent of Increase (Decrease)
Current expenditures:				
Direct Instruction	\$ 364,613,802	23.47 %	\$ 47,465,406	14.97 %
Support Services	863,323,583	55.56	97,754,557	12.77
Special schools	2,948,210	0.19	(648,067)	(18.02)
Charter schools	319,355,370	20.55	16,651,969	5.50
Debt service:				
Principal	3,336,840	0.21	(855,636)	(20.41)
Interest	256,373	0.02	59,428	30.17
Total	<u>\$ 1,553,834,178</u>	<u>100.00%</u>	<u>\$ 160,427,657</u>	<u>11.51 %</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 decrease in debt service is the result of decreases in the current year principal and interest payments made pertaining to the energy savings improvement plan financed purchases and the conclusion of principal payments on one of the other technology equipment financed purchase in the prior year.

The decrease in special schools is mainly attributable to the decrease 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 \$175,798,732 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 \$26.7 million was transferred out. The District had an increased budget in the account line as they did in the prior year in the event of any unexpected large supply costs occurred. However, no such major expenses did occur and actual expenses were in line with prior years.
- Transfer for funds to charter schools - approximately \$17.6M transferred out due to less enrollment than expected. Funds were utilized for extra pay and benefits.
- Student Transportation Services - We noted approximately \$14.6M were transferred into contracted services (special ed.) - vendor as a result of a need to cover increased transportation rates.

Capital Assets Administration

Capital Assets. As of June 30, 2023, the District has capital assets, net of accumulated depreciation, of \$755,523,419, including land, school buildings, machinery, equipment, vehicles and construction in progress noted as follows:

	Governmental Activities		Business-type Activities		Total	
	2023	2022	2023	2022	2023	2022
Non Depreciable:						
Land	\$ 26,452,459	\$ 26,452,459			\$ 26,452,459	\$ 26,452,459
Construction in progress	348,595,631	299,427,679			348,595,631	299,427,679
Depreciable:						
Buildings and building improvements	972,038,220	966,744,043			972,038,220	966,744,043
Right to use buildings	25,044,186	25,044,186			25,044,186	25,044,186
Machinery, equipment, and vehicles	36,402,385	28,756,355	\$ 7,120,185	\$ 6,591,307	43,522,570	35,347,662
Total capital assets	1,408,532,881	1,346,424,722	7,120,185	6,591,307	1,415,653,066	1,353,016,029
Accumulated Depreciation	(654,937,502)	(610,686,886)	(5,192,145)	(5,229,786)	(660,129,647)	(615,916,672)
Total Capital Assets net of Accumulated Depreciation	\$ 753,595,379	\$ 735,737,836	\$ 1,928,040	\$ 1,361,521	\$ 755,523,419	\$ 737,099,357

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, 2023 and 2022 are as follows for governmental activities:

	Governmental Activities	
	2023	2022
Financed Purchases Obligations	\$ 11,016,037	\$ 14,114,013
Lease Obligations	21,202,863	23,143,996
Bonds Payable	92,725,000	93,905,000
Unamortized Premium on Bonds	17,675,581	18,605,875
Deferred Pension Liability	17,890	466,855
Compensated absences	38,148,543	38,546,681
Total long-term liabilities	<u>\$ 180,785,914</u>	<u>\$ 188,782,420</u>

The District also has a net pension liability of \$203,144,152 and \$176,019,955 at June 30, 2023 and 2022, 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 \$33,875,300 of its 2023 unassigned fund balance to partially fund the 2023/2024 operations, an increase of approximately \$6.25 million from the prior year.
- The tax levy remained consistent with the prior year, budgeting \$138,314,942 for both the 2022/23 and 2023/24 fiscal years.
- State aid has increased approximately \$114 million.
- The District considered the effects of the COVID-19 pandemic, potential for state aid reductions and changes to the Education Stabilization Fund grant funding in preparing the District's 2023-24 fiscal year budget.

All of these factors were considered in preparing the District's budget for the 2023-2024 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, 2023.

Newark Board of Education

Statement of Net Position

June 30, 2023

	Governmental	Business-type	
	Activities	Activities	Total
Assets			
Cash and cash equivalents	\$ 277,637,969	\$ 5,440,905	\$ 283,078,874
Cash held with fiscal agents	813,731		813,731
Internal balances	(5,345,087)	5,345,087	-
Accounts receivable	91,789,862	2,265,876	94,055,738
Inventories	89,921	537,683	627,604
Restricted:			
Cash held with fiscal agents	476,607		476,607
Capital assets, non-depreciable	375,048,090		375,048,090
Capital assets, depreciable, net	378,547,289	1,928,040	380,475,329
Total assets	<u>1,119,058,382</u>	<u>15,517,591</u>	<u>1,134,575,973</u>
Deferred Outflow of Resources			
Pension deferrals	35,170,600		35,170,600
Total assets and deferred outflow of resources	<u>1,154,228,982</u>	<u>15,517,591</u>	<u>1,169,746,573</u>
Liabilities			
Accounts payable and other liabilities	57,164,016	411,552	57,575,568
Accrued liabilities	27,100,516	339,207	27,439,723
Accrued interest payable	1,904,436		1,904,436
Intergovernmental payables:			
State	196,573		196,573
Federal	13,214		13,214
Accrued liabilities for insurance claims	38,689,643		38,689,643
Unearned revenue	49,497,394	28,522	49,525,916
Net pension liability	203,444,152		203,444,152
Current portion of long-term obligations	7,726,368		7,726,368
Noncurrent portion of long-term obligations	173,059,546		173,059,546
Total liabilities	<u>558,795,858</u>	<u>779,281</u>	<u>559,575,139</u>
Deferred Inflows of Resources			
Pension deferrals	57,133,212		57,133,212
Lease deferrals	47,993,058		47,993,058
Total liabilities and deferred inflows of resources	<u>663,922,128</u>	<u>779,281</u>	<u>664,701,409</u>
Net position			
Net investment in capital assets	650,495,429	1,928,040	652,423,469
Restricted for:			
Capital projects	913,582		913,582
Capital reserve	12,419,941		12,419,941
Unemployment compensation	8,040,968		8,040,968
Student activities	1,012,003		1,012,003
Scholarships	336,143		336,143
Excess surplus - current year	116,661,614		116,661,614
Excess surplus - prior year	33,875,300		33,875,300
Unrestricted (deficit)	(333,448,126)	12,810,270	(320,637,856)
Total net position	<u>\$ 490,306,854</u>	<u>\$ 14,738,310</u>	<u>\$ 505,045,164</u>

See accompanying notes to basic financial statements.

Newark Board of Education

Statement of Activities

Year ended June 30, 2023

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	\$ 522,211,465	\$ 3,931,115	\$ 86,012,327		\$ (432,268,023)		\$ (432,268,023)
Support services:							
Attendance/social work	18,123,694				(18,123,694)		(18,123,694)
Health services	14,689,580				(14,689,580)		(14,689,580)
Support services	220,395,911		160,374,843		(60,021,068)		(60,021,068)
Improvement of instruction	52,934,848				(52,934,848)		(52,934,848)
Educational media services	2,875,797				(2,875,797)		(2,875,797)
Instructional staff training	407,381				(407,381)		(407,381)
General administration	13,607,147				(13,607,147)		(13,607,147)
School administration	37,505,054				(37,505,054)		(37,505,054)
Central services	16,403,998				(16,403,998)		(16,403,998)
Administration information technology	9,955,075				(9,955,075)		(9,955,075)
Operation and maintenance of plant services	144,027,937			\$ 16,734,135	(127,293,802)		(127,293,802)
Student transportation	68,906,276				(68,906,276)		(68,906,276)
Special schools	3,914,993				(3,914,993)		(3,914,993)
Charter schools	319,355,370		3,346,011		(316,009,359)		(316,009,359)
Interest on long-term debt	3,195,839				(3,195,839)		(3,195,839)
Total governmental activities	<u>1,448,510,365</u>	<u>3,931,115</u>	<u>249,733,181</u>	<u>16,734,135</u>	<u>(1,178,111,934)</u>		<u>(1,178,111,934)</u>
Business-type activities							
Food service	28,237,922	420,380	28,742,026			\$ 924,484	924,484
Regional day school	5,972,473	6,319,942				347,469	347,469
Total business-type activities	<u>34,210,395</u>	<u>6,740,322</u>	<u>28,742,026</u>			<u>1,271,953</u>	<u>1,271,953</u>
Total primary government	<u>\$1,482,720,760</u>	<u>\$ 10,671,437</u>	<u>\$ 278,475,207</u>	<u>\$ 16,734,135</u>	<u>(1,178,111,934)</u>	<u>1,271,953</u>	<u>(1,176,839,981)</u>
General revenues:							
Property taxes, levied for general purposes					138,314,942		138,314,942
Federal sources - unrestricted					8,956,635		8,956,635
State sources - unrestricted					1,108,749,893		1,108,749,893
Interest earnings					11,121,630		11,121,630
Miscellaneous income					13,141,133	(16,052)	13,125,081
Total general revenues					<u>1,280,284,233</u>	<u>(16,052)</u>	<u>1,280,268,181</u>
Change in net position					102,172,299	1,255,901	103,428,200
Net Position—beginning					388,134,555	13,482,409	401,616,964
Net Position—ending					<u>\$ 490,306,854</u>	<u>\$ 14,738,310</u>	<u>\$ 505,045,164</u>

See accompanying notes to basic financial statements.

Fund Financial Statements

Governmental Funds

Newark Board of Education
Governmental Funds

Balance Sheet

June 30, 2023

	Major Funds				Total Governmental Funds
	General Fund	Special Revenue Fund	Capital Projects Fund	Debt Service Fund	
Assets					
Cash and cash equivalents	\$ 132,974,676	\$ 15,155,532	\$ 86,198,783	\$ 1,749,183	\$ 236,078,174
Accounts receivable:					
State	7,103,737	6,639,998	1,883,362		15,627,097
Federal		27,608,676			27,608,676
Other	523,700		37,331		561,031
Interfund	38,894,783				38,894,783
Restricted Assets:					
Cash held with fiscal agents			476,607		476,607
Total assets	\$ 179,496,896	\$ 49,404,206	\$ 88,596,083	\$ 1,749,183	\$ 319,246,368
Liabilities and Fund Balances					
Liabilities:					
Accounts payable	\$ 21,088,938	\$ 6,883,107	\$ 3,617,268		\$ 31,589,313
Accrued liabilities	25,415,446	1,685,070			27,100,516
Payroll deductions and withholdings payable	6,295,716				6,295,716
Unemployment compensation claims payable	1,907,932				1,907,932
Intergovernmental payables:					
State		196,573			196,573
Federal		13,214			13,214
Other				\$ 1,749,183	1,749,183
Interfunds payable			44,239,870		44,239,870
Other liabilities	27,097				27,097
Unearned revenue		49,020,787	476,607		49,497,394
Total liabilities	54,735,129	57,798,751	48,333,745	1,749,183	162,616,808
Fund balances:					
Restricted for:					
Excess surplus - current year	116,661,614				116,661,614
Excess surplus - prior year	33,875,300				33,875,300
Capital reserve	12,419,941				12,419,941
Capital projects			40,262,338		40,262,338
Student activities		1,012,003			1,012,003
Scholarships		336,143			336,143
Unemployment compensation	8,040,968				8,040,968
Unassigned (deficit)	(46,236,056)	(9,742,691)			(55,978,747)
Total fund balances (deficit)	124,761,767	(8,394,545)	40,262,338		156,629,560
Total liabilities and fund balances	\$ 179,496,896	\$ 49,404,206	\$ 88,596,083	\$ 1,749,183	\$ 319,246,368
Amounts reported for <i>governmental activities</i> in the statement of net position (A-1) are different because:					
Total fund balances per above					\$ 156,629,560
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. The cost of the assets is \$1,408,532,881 and the accumulated depreciation/amortization is \$654,937,502.					753,595,379
Deferred pension costs in governmental activities are not financial resources and are therefore not reported in the funds.					(21,962,612)
Net pension liability is not due and payable in the current period and therefore is not reported as a liability in the funds.					(203,444,152)
Accrued pension contributions for the June 30, 2023 plan year end are not paid with current economic resources and are therefore not reported as a liability in the funds, but are included in accounts payable in the government-wide statement of net position.					(15,594,775)
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.					3,773,804
Liabilities, including financed purchases payable, deferred pension liability, bonds payable, financed purchases payable, 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.					(180,785,914)
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.					(1,904,436)
Net position of governmental activities					\$ 490,306,854

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, 2023

	Major Funds				Total Governmental Funds
	General Fund	Special Revenue Fund	Capital Projects Fund	Debt Service Fund	
Revenues:					
Local sources:					
Local tax levy	\$ 138,314,942				\$ 138,314,942
Tuition	629,432				629,432
Rents and Royalties	2,035,843				2,035,843
Interest on investments	9,692,546		\$ 150		9,692,696
Miscellaneous	11,265,274	\$ 3,800,673			15,065,947
Total local sources	161,938,037	3,800,673	150		165,738,860
State sources	1,201,751,551	104,863,161	16,734,135	\$ 238,865	1,323,587,712
Federal sources	8,956,635	144,371,030			153,327,665
Total revenues	1,372,646,223	253,034,864	16,734,285	238,865	1,642,654,237
Expenditures:					
Current expenditures:					
Instruction	281,500,141	83,113,661			364,613,802
Support services:					
Instruction	32,994,875				32,994,875
Attendance/social work	12,861,511				12,861,511
Health services	10,619,478				10,619,478
Support services	48,625,523	155,063,861			203,689,384
Improvement of instruction	37,932,812				37,932,812
Educational media services / school library	2,058,785				2,058,785
Instructional staff training	387,175				387,175
General administration	11,648,160				11,648,160
School administration	27,392,396				27,392,396
Central services	12,787,818				12,787,818
Administration information technology	8,983,982				8,983,982
Required maintenance of plant services	37,253,007				37,253,007
Custodial services	64,802,274				64,802,274
Security	19,958,630				19,958,630
Student transportation	65,711,964				65,711,964
Unallocated benefits	142,488,258				142,488,258
On-behalf TPAF pension, medical and disability contributions	146,094,741				146,094,741
Reimbursed TPAF social security contributions	25,658,333				25,658,333
Special schools-current	2,948,210				2,948,210
Charter schools-current	316,120,166	3,235,204			319,355,370
Capital outlay			43,028,672		43,028,672
Debt service:					
Principal	3,097,975			238,865	3,336,840
Interest	256,373				256,373
Total expenditures	1,312,182,587	241,412,726	43,028,672	238,865	1,596,862,850
Excess (deficiency) of revenues over (under) expenditures	60,463,636	11,622,138	(26,294,387)	-	45,791,387
Other financing sources (uses):					
City of Newark bond proceeds			1,268,950		1,268,950
Transfers in	15,628,039	3,981,117	11,170		19,620,326
Transfers out	(3,992,287)	(15,627,889)	(150)		(19,620,326)
Total other financing sources (uses)	11,635,752	(11,646,772)	1,279,970	-	1,268,950
Net change in fund balance	72,099,388	(24,634)	(25,014,417)	-	47,060,337
Fund balances (deficit), July 1	52,662,379	(8,369,911)	65,276,755	-	109,569,223
Fund balances (deficit), June 30	\$ 124,761,767	\$ (8,394,545)	\$ 40,262,338	\$ -	\$ 156,629,560

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, 2023

Total net change in fund balances - governmental funds (from B-2)	\$ 47,060,337
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	\$ (46,115,126)
Capital additions	64,107,020
Loss on disposal of capital assets	<u>(134,351)</u>
	17,857,543
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.	7,149,403
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.	(3,507,199)
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	448,965
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	32,712,223
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.	52,889
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, expenditure for these items are reported in the amount of financial resources used (paid)	398,138
Change in net position of governmental activities (A-2)	<u>\$ 102,172,299</u>

See accompanying notes to basic financial statements.

Proprietary Funds

Newark Board of Education
Proprietary Funds

Statement of Net Position

June 30, 2023

	Business-Type Activities			Non-Major Funds
	Major Enterprise Funds			Governmental Activity
	Food Service	Regional Day School	Totals	Internal Service Funds
Assets				
Current assets:				
Cash and cash equivalents	\$ 1,020,163	\$ 4,420,742	\$ 5,440,905	\$ 41,559,795
Cash held with fiscal agents				813,731
Accounts receivable:				
State	65,727		65,727	
Federal	1,842,412		1,842,412	
Interfund	5,345,087		5,345,087	
Other	139,451	218,286	357,737	
Inventories	537,683		537,683	89,921
Total current assets	<u>8,950,523</u>	<u>4,639,028</u>	<u>13,589,551</u>	<u>42,463,447</u>
Capital assets:				
Machinery and equipment	6,943,299	176,886	7,120,185	
Accumulated depreciation	(5,094,917)	(97,228)	(5,192,145)	
Total capital assets, net	<u>1,848,382</u>	<u>79,658</u>	<u>1,928,040</u>	
Total assets	<u>10,798,905</u>	<u>4,718,686</u>	<u>15,517,591</u>	<u>42,463,447</u>
Liabilities				
Current liabilities:				
Accounts payable	346,734	64,818	411,552	
Accrued liabilities	194,968	144,239	339,207	38,689,643
Unearned revenue	28,522		28,522	
Total current liabilities	<u>570,224</u>	<u>209,057</u>	<u>779,281</u>	<u>38,689,643</u>
Net Position				
Investment in capital assets	1,848,382	79,658	1,928,040	
Restricted				3,060,042
Unrestricted	8,380,299	4,429,971	12,810,270	713,762
Total net position	<u>\$ 10,228,681</u>	<u>\$ 4,509,629</u>	<u>\$ 14,738,310</u>	<u>\$ 3,773,804</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, 2023

	Business-Type Activities			Non-Major Funds
	Major Enterprise Funds			Governmental Activity
	Food Service	Regional Day School	Totals	Internal Service Funds
Operating revenues:				
Local sources:				
Daily food sales - non-reimbursable programs	\$ 420,046		\$ 420,046	
Tuition		\$ 6,319,917	6,319,917	
Miscellaneous	334	25	359	
Total local sources	420,380	6,319,942	6,740,322	
Services provided to other funds				\$ 104,338,544
Total operating revenues	420,380	6,319,942	6,740,322	104,338,544
Operating expenses:				
Salaries	7,825,968	4,168,928	11,994,896	717,164
Employee benefits	3,182,921	1,367,298	4,550,219	269,840
Purchased professional services	397,942	253,392	651,334	5,000
Other purchased services	352,218		352,218	
Energy		79,200	79,200	
Transportation		28,800	28,800	
Supplies and materials	4,939,168	50,363	4,989,531	
Insurance				108,282,673
Depreciation	189,731	9,726	199,457	
Cost of sales - reimbursable program	11,094,736		11,094,736	
Cost of sales - non-reimbursable program	240,427		240,427	
Miscellaneous	14,811	14,766	29,577	
Total operating expenses	28,237,922	5,972,473	34,210,395	109,274,677
Operating (loss) income	(27,817,542)	347,469	(27,470,073)	(4,936,133)
Nonoperating revenues (expenses):				
State sources:				
State school lunch program	393,468		393,468	
State school breakfast program	85,432		85,432	
State after the bell program	334,166		334,166	
State summerfood service program supplement	18,055		18,055	
Federal sources:				
Fresh fruit and vegetable program	337,460		337,460	
School breakfast program	7,586,598		7,586,598	
National school lunch program	13,750,354		13,750,354	
Healthy Hunger-Free Kids Lunch Program	316,620		316,620	
Food donation program	3,592,502		3,592,502	
Summer food service program	657,081		657,081	
Emergency Management Schools	1,670,290		1,670,290	
Investment income				1,428,934
Loss on disposal of capital assets	(16,052)		(16,052)	
Total nonoperating revenues (expenses)	28,725,974		28,725,974	1,428,934
Change in net position	908,432	347,469	1,255,901	(3,507,199)
Total net position - beginning	9,320,249	4,162,160	13,482,409	7,281,003
Total net position - ending	\$ 10,228,681	\$ 4,509,629	\$ 14,738,310	\$ 3,773,804

See accompanying notes to basic financial statements.

Newark Board of Education
Proprietary Funds

Statement of Cash Flows

Year ended June 30, 2023

	Business-Type Activities			Non-Major Funds
	Major Enterprise Funds			Governmental Activity
	Food Service	Regional Day School	Totals	Internal Service Funds
Cash flows from operating activities:				
Receipts from services provided				\$ 114,763,728
Receipts from customers	\$ 469,600	\$ 6,319,942	\$ 6,789,542	
Payments to employees	(7,792,402)	(4,135,081)	(11,927,483)	(717,164)
Payments for employee benefits	(3,182,921)	(1,367,298)	(4,550,219)	(269,840)
Payments to suppliers	(17,309,737)	(405,847)	(17,715,584)	(3,095)
Payments for insurance				(104,777,379)
Net cash (used in) provided by operating activities	<u>(27,815,460)</u>	<u>411,716</u>	<u>(27,403,744)</u>	<u>8,996,250</u>
Cash flows from noncapital financing activities:				
Cash received from state and federal reimbursements	25,852,764		25,852,764	
Cash received from (paid to) other funds	(709,993)		(709,993)	
Cash received from food donation program	3,453,946		3,453,946	
Net cash provided by noncapital financing activities	<u>28,596,717</u>		<u>28,596,717</u>	
Cash flows from capital and related financing activity-				
Acquisition of capital assets	(778,951)	(3,077)	(782,028)	
Net cash (used in) capital and related financing activity	<u>(778,951)</u>	<u>(3,077)</u>	<u>(782,028)</u>	
Cash flows from investing activity-				
Cash received from investments				1,428,934
Net cash provided by investing activity				<u>1,428,934</u>
Net increase in cash and cash equivalents	2,306	408,639	410,945	10,425,184
Cash and cash equivalents, beginning of year	1,017,857	4,012,103	5,029,960	31,134,611
Cash and cash equivalents, end of year	<u>\$ 1,020,163</u>	<u>\$ 4,420,742</u>	<u>\$ 5,440,905</u>	<u>\$ 41,559,795</u>
Reconciliation of operating (loss) income to net cash (used in) provided by operating activities:				
Operating (loss) income	\$ (27,817,542)	\$ 347,469	\$ (27,470,073)	\$ (4,936,133)
Adjustments to reconcile operating (loss) income to net cash (used in) provided by operating activities:				
Depreciation	189,731	9,726	199,457	
Change in assets and liabilities:				
Decrease in accounts receivable - other	49,220		49,220	
Decrease in interfund receivable				10,425,184
Decrease in inventory	99,203		99,203	1,905
(Decrease) increase in accounts payable	(369,638)	20,674	(348,964)	1,018,560
Increase in accrued liabilities	33,566	33,847	67,413	2,486,734
Net cash (used in) provided by operating activities	<u>\$ (27,815,460)</u>	<u>\$ 411,716</u>	<u>\$ (27,403,744)</u>	<u>\$ 8,996,250</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, 2023.

See accompanying notes to basic financial statements.

Newark Board of Education

Notes to the Basic Financial Statements

Year ended June 30, 2023

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, 2023

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. The New Jersey Department of Education (NJDOE) requires that all funds be reported as major with the exception of the internal service fund, which is presented in the financial statements as a non-major fund. Each major and non-major individual funds are reported as separate columns in the fund financial statements.

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, 2023

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 sub fund.

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, 2023

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, 2023

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, 2023

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, 2023, the unused Food Donation Program commodities of \$28,522 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 2022-2023 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, 2023

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 two items that qualify for reporting in this category, deferred amounts related to pensions and deferred amounts related to leases.

Newark Board of Education

Notes to the Basic Financial Statements

Year ended June 30, 2023

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, 2023, the amount earned by these employees but not disbursed was \$9,097,388 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 \$38,148,543 at June 30, 2023. A liability for these amounts is reported in the governmental funds only if they have matured at June 30, 2023, 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, 2023

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 Board of Education and formal action is taken by resolution at publicly held meetings. Once committed, amounts cannot be used for other purposes unless the Board 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 Board, to whom the Board 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, 2023

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 \$124,761,767 fund balance in the General Fund, \$30,808,762 of assigned for year-end encumbrances and the unassigned portion of \$26,240,548 are included in the unassigned deficit of (\$46,736,056), \$12,419,941 has been restricted for capital reserve, \$8,040,968 has been restricted for unemployment compensation, \$116,661,614 has been restricted for excess surplus – current year, and \$33,875,300 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 (\$8,394,545) includes the restricted balances for student activities and scholarships in the amount of \$1,012,003 and \$336,143, respectively, the remaining unassigned deficit balance of \$(9,742,691) 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 \$40,262,338 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, 2023

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 decreased by \$77,732,135 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.

Newark Board of Education

Notes to the Basic Financial Statements

Year ended June 30, 2023

1. Summary of Significant Accounting Policies (continued)

The excess fund balance at June 30, 2023 was \$116,661,614, which will be appropriated in the 2024/25 budget and \$33,875,300 of prior year excess surplus which was appropriated in the 2023/24 budget.

U. GASB Pronouncements

Recently Issued and Adopted Accounting Principles

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 reviewed the requirements of GASB Statement No. 96 and has determined there is no material impact to 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 implemented 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. 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, 2023

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, 2023

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, 2023 through January 22, 2024 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, 2023

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 \$180,785,914 difference are as follows:

Deferred pension liability	\$ 17,890
Bonds payable	92,725,000
Unamortized premium on bonds	17,675,581
Financed purchases payable	11,016,037
Leases payable	21,202,863
Compensated absences	<u>38,148,543</u>
Net adjustment to reduce fund balance-total governmental funds to arrive at net position – governmental activities	<u>\$ 180,785,914</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, 2023

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, 2023

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, 2023, the District's carrying amount of deposits was \$284,369,212 and the bank balance was \$333,908,057. Of the bank balance on June 30, 2023, \$1,862,099 of the District's cash deposits were secured by federal depository insurance. The New Jersey GUDPA covered the bank balance of \$321,013,971. \$11,042,162 held in the District agency accounts are not covered by GUDPA. In addition, the District has a bank balance of \$1,983,259 of funds held by fiscal agents in the name of the District at June 30, 2023.

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, 2023

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, 2023 or during the fiscal year ended June 30, 2023.

4. Capital Assets

The following schedule is a summarization of the governmental activities changes in capital assets for the year ended June 30, 2023:

	Beginning Balance	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	199,514,105	\$ 16,718,705			216,232,810
Construction in progress – District	99,913,574	37,743,424		\$ (5,294,177)	132,362,821
Total capital assets, not being depreciated/amortized	325,880,138	54,462,129		(5,294,177)	375,048,090
Capital assets, being depreciated/amortized:					
Buildings and building improvements	966,744,043			5,294,177	972,038,220
Right-to-use buildings	25,044,186				25,044,186
Machinery, equipment and vehicles	28,756,355	9,644,891	\$ (1,998,861)		36,402,385
Total capital assets being depreciated/amortized	1,020,544,584	9,644,891	(1,998,861)	5,294,177	1,033,484,791
Less accumulated depreciation/amortization for:					
Buildings and building improvements	593,571,951	39,760,177			633,332,128
Right-to-use buildings	2,187,324	2,187,324			4,374,648
Machinery, equipment and vehicles	14,927,611	4,167,625	(1,864,510)		17,230,726
Total accumulated depreciation/amortization	610,686,886	46,115,126	(1,864,510)	-	654,937,502
Total capital assets, being depreciated/amortized, net	409,857,698	(36,470,235)	(134,351)	5,294,177	378,547,289
Governmental activities capital assets, net	\$ 735,737,836	\$ 17,991,894	\$ (134,351)	\$ -	\$ 753,595,379

Depreciation/amortization expense related to governmental activities was charged to functions/programs of the District for the year ended June 30, 2023 as follows:

Newark Board of Education
Notes to the Basic Financial Statements
Year ended June 30, 2023

4. Capital Assets (continued)

	Amount
Current:	
Instruction	\$ 19,028,146
Support Services:	
Attendance / Social Work	671,205
Health services	554,200
Support services	10,629,965
Improvement of instructional services	1,979,605
Educational media services / school library	107,442
Instructional staff training	20,206
General administration	607,884
School administration	1,429,531
Central services	667,360
Administration information technology	468,848
Operation and maintenance of plant	6,367,556
Student transportation	3,429,319
Special schools	153,859
	\$ 46,115,126

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, 2023 is as follows:

	Balance June 30, 2022	Increases	Dispositions/ Transfers	Balance June 30, 2023
Capital assets, being depreciated/amortized:				
Buildings and building improvements	\$ 17,057,718			\$ 17,057,718
Machinery, equipment and vehicles	20,177,645		\$ (23,976)	20,153,669
Total capital assets being depreciated/amortized	37,235,363		(23,976)	37,211,387
Less accumulated depreciation/amortization for:				
Machinery, equipment and vehicles	19,820,862	\$ 1,302,501	(23,976)	21,099,387
Total accumulated depreciation	19,820,862	1,302,501	(23,976)	21,099,387
Total capital assets, being depreciated/amortized,	17,414,501	(1,302,501)	-	16,112,000
Capital assets held under leases	\$ 17,414,501	\$ (1,302,501)	\$ -	\$ 16,112,000

Newark Board of Education

Notes to the Basic Financial Statements

Year ended June 30, 2023

4. Capital Assets (continued)

The following is a schedule of the business-type activities changes in capital assets for the year ended June 30, 2023:

	Balance			Balance
	June 30, 2022	Increases	Disposals	June 30, 2023
Business-type activities:				
Equipment	\$ 6,591,307	\$ 782,028	\$ (253,150)	\$ 7,120,185
Less accumulated depreciation	(5,229,786)	(199,457)	237,098	(5,192,145)
Total Business-type activities capital assets, net	<u>\$ 1,361,521</u>	<u>\$ 582,571</u>	<u>\$ (16,052)</u>	<u>\$ 1,928,040</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, 2023 is comprised of \$92,725,000, 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 \$2,915,000 to \$6,785,000 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:			
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	3,530,000	3,121,900	6,651,900
2029-2033	20,845,000	12,711,875	33,556,875
2034-2038	29,880,000	6,894,450	36,774,450
2039-2043	24,810,000	1,906,350	26,716,350
Total	<u>\$ 92,725,000</u>	<u>\$ 38,820,425</u>	<u>\$ 131,545,425</u>

Newark Board of Education

Notes to the Basic Financial Statements

Year ended June 30, 2023

5. Long-Term Liabilities (continued)

Changes in Long-Term Liabilities

During the year ended June 30, 2023, the following changes occurred in governmental activities long-term liabilities:

	Balance			Balance	Due Within
	June 30, 2022	Additions	Reductions	June 30, 2023	One Year
Governmental activities:					
Deferred pension liability	\$ 466,855		\$ 448,965	\$ 17,890	\$ 17,890
Serial bonds payable	93,905,000		1,180,000	92,725,000	2,915,000
Unamortized premium on bonds	18,605,875		930,294	17,675,581	930,294
Financed purchases payable	14,114,013		3,097,976	11,016,037	1,078,393
Leases payable	23,143,996		1,941,133	21,202,863	1,808,618
Compensated absences	38,546,681	1,377,017	1,775,155	38,148,543	976,173
Sub-total	188,782,420	1,377,017	9,373,523	180,785,914	7,726,368
Net pension liability	176,019,955	27,485,585	61,388	203,444,152	-
Total governmental activities					
Long-term liabilities	<u>\$ 364,802,375</u>	<u>\$ 28,862,602</u>	<u>\$ 9,434,911</u>	<u>\$ 384,230,066</u>	<u>\$ 7,726,368</u>

The compensated absences, deferred 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 general fund as they relate to the Energy Savings Program.

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, 2023, 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 prior years, \$4,615,000 of

Newark Board of Education

Notes to the Basic Financial Statements

Year ended June 30, 2023

5. Long-Term Liabilities (continued)

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.

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, 2023:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Fiscal year ending June 30:			
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	1,138,072	97,409	1,235,481
2029-2033	5,394,557	337,976	5,732,533
Total	<u>\$ 11,016,037</u>	<u>\$ 1,179,456</u>	<u>\$ 12,195,493</u>

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 \$1,768,873 for fiscal year 2023.

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 \$204,560 for fiscal year 2023.

Newark Board of Education

Notes to the Basic Financial Statements

Year ended June 30, 2023

5. Long-Term Liabilities (continued)

The following is a schedule of the future minimum lease payments at June 30, 2023:

<u>Fiscal Year Ending</u>	<u>765 Broad Street</u>	<u>Total</u>
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	2,001,914	2,001,914
2029-2033	10,706,129	10,706,129
2034	940,916	940,916
	<u>\$ 21,202,863</u>	<u>\$ 21,202,863</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 the average annual compensation for the highest three fiscal years' compensation for each year of membership during years of credited service. Tier 4 and 5 members are eligible to retire at age 62 and 65, respectively, with an annual benefit generally determined to be 1/60th of the

Newark Board of Education

Notes to the Basic Financial Statements

Year ended June 30, 2023

6. Pension Plans (continued)

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 1/55th of the average annual compensation for the highest three fiscal years' compensation for each year of membership during years of credited service. Tier 4 and 5 members are eligible to retire at age 62 and 65, respectively with an annual benefit generally determined to be 1/60th of the average annual compensation for the highest five fiscal years' compensation for each year of membership during years of credited service. Anyone who retires early and is under their respective tier's retirement age receives retirement benefits as calculated in the above-mentioned formulas but at a reduced rate in accordance with applicable New Jersey Statute based upon their tier.

The State of New Jersey, Department of the Treasury, Division of Pensions and Benefits, issued 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 (BOEPEFEC) 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, 2023

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 BOEETFEC 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 BOEETFEC 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. Employee contribution rates for TPAF and PERS are 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 District is a non-contributing employer of the TPAF.

The BOEETFEC 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, 2023

6. Pension Plans (continued)

The District's actuarially determined contribution to PERS (not including the deferred pension liability) for the years ended June 30, 2023, 2022, and 2021 were \$15,594,775, \$14,836,802, and \$15,145,133, 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 2023 contribution above in the amount of \$588,501, which included \$448,965 of principal and \$139,536 of interest costs. The balance at June 30, 2023 is \$17,890.

During the year ended June 30, 2023, the State of New Jersey contributed \$146,094,741 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 \$25,658,333 during the year ended June 30, 2023 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, 2023, 2022, and 2021 were \$3,662,756, \$3,801,301, and \$3,846,888, 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, 2023, the District reported a liability of \$177,556,891 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 July 1, 2021, which was rolled forward to 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

Newark Board of Education

Notes to the Basic Financial Statements

Year ended June 30, 2023

6. Pension Plans (continued)

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 1.1765453608 percent, which was a decrease of 0.0902534149 from its proportion measured as of June 30, 2021.

For the year ended June 30, 2023, the District recognized full accrual pension benefit of (\$17,168,616) in the government-wide financial statements. At June 30, 2023, 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	\$ 550,127	\$ 26,587,296
Difference between expected and actual experience	1,281,524	1,130,122
Net difference between projected and actual earnings on pension plan investments	7,348,919	
Changes in proportion and differences between District contributions and proportionate share of contributions	6,114,110	29,415,794
District contributions subsequent to the measurement date	15,594,775	
	<u>\$ 30,889,455</u>	<u>\$ 57,133,212</u>

\$15,594,775 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, 2024. 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:	
2024	\$ (21,196,840)
2025	(14,512,209)
2026	(11,153,604)
2027	5,167,261
2028	(143,140)
	<u>\$ (41,838,532)</u>

Newark Board of Education

Notes to the Basic Financial Statements

Year ended June 30, 2023

6. Pension Plans (continued)

Actuarial Assumptions

The collective total pension liability for the June 30, 2022 measurement date was determined by an actuarial valuation as of July 1, 2021, which was rolled forward to June 30, 2022. This actuarial valuation used the following actuarial assumptions:

Actuarial Assumptions

Inflation rate:

Price	2.75%
Wage	3.25%

Salary increases:

2.75 - 6.55%
based on years of service

Investment rate of return

7.00%

The actuarial assumptions used in the July 1, 2021 valuation were based on the results of an actuarial experience study for the period July 1, 2018 to June 30, 2021. 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.

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, 2022) is determined by the State Treasurer, after consultation with the

Newark Board of Education

Notes to the Basic Financial Statements

Year ended June 30, 2023

6. Pension Plans (continued)

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 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 PERS's target asset allocation as of June 30, 2022 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%	8.12%
Non-US Developed Markets Equity	13.50%	8.38%
Emerging Markets Equity	5.50%	10.33%
Private Equity	13.00%	11.80%
Real Assets	3.00%	7.60%
Real Estate	8.00%	11.19%
High Yield	4.00%	4.95%
Private Credit	8.00%	8.10%
Investment Grade Credit	7.00%	3.38%
Cash Equivalents	4.00%	1.75%
US Treasuries	4.00%	1.75%
Risk Mitigation Strategies	3.00%	4.91%
	100.00%	

Discount rate

The discount rate used to measure the total pension liability was 7.00% as of June 30, 2022. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers and the nonemployer contributing entity will be based on 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 position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all projected benefit payments to determine the total pension liability.

Newark Board of Education
Notes to the Basic Financial Statements
Year ended June 30, 2023

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 (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	\$ 228,108,594	\$ 177,556,891	\$ 134,535,357

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, 2022 are as follows:

Deferred outflows of resources	\$	1,660,772,008
Deferred inflows of resources		3,236,303,935
Net pension liability		15,219,184,920
 District's Proportion		 1.1765453608%

Collective pension benefit for the Local Group for the measurement period ended June 30, 2022 is \$1,032,778,934.

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, 2022, 2021, 2020, 2019, 2018, 2017, and 2016 is 5.04, 5.13, 5.16, 5.21, 5.63, 5.48 and 5.57 years, respectively.

Newark Board of Education

Notes to the Basic Financial Statements

Year ended June 30, 2023

6. Pension Plans (continued)

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

The employer contributions for local participating employers are legally required to be funded by the State in accordance with N.J.S.A. 18:66-33. Therefore, these local participating employers are considered to be in a special funding situation as defined by GASB Statement No. 68 and the State is treated as a nonemployer contributing entity. Since the local participating employers do not contribute directly to the plan (except for employer specific financed amounts), there is no net pension liability or deferred outflows or inflows to report in the financial statements of the local participating employers. However, the notes to the financial statements of the local participating employers must disclose the portion of the nonemployer contributing entities' total proportionate share of the net pension liability that is associated with the local participating employer. The State's proportionate share of the TPAF net pension liability associated with the District as of June 30, 2022 was \$1,409,277,867. The District's proportionate share was \$0.

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 July 1, 2021, which was rolled forward to June 30, 2022. 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, 2022, the State's proportionate share of the TPAF net pension liability associated with the District was 2.7314542574 percent, which was an increase of 0.0274015832 from its proportion measured as of June 30, 2021.

For the year ended June 30, 2023, the District recognized on-behalf pension expense and revenue in the government-wide financial statements of \$115,659,740 for contributions incurred by the State.

Actuarial assumptions

The total pension liability for the June 30, 2022 measurement date was determined by an actuarial valuation as of July 1, 2021, which was rolled forward to June 30, 2022. The actuarial valuation used the following actuarial assumptions, applied to all periods included in the measurement:

Newark Board of Education

Notes to the Basic Financial Statements

Year ended June 30, 2023

6. Pension Plans (continued)

Inflation rate:	
Price	2.75%
Wage	3.25%
Salary increases:	2.75 - 6.55%
	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, 2021 valuation were based on the results of an actuarial experience study for the period July 1, 2018 to June 30, 2021.

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, 2022) is determined by the State Treasurer, after consultation with the Directors of the Division of Investment and Division of Pensions and Benefits, the board of trustees and the actuaries. The long-term expected rate of return was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in TPAF's target asset allocation as of June 30, 2022 are summarized in the following table:

Newark Board of Education
Notes to the Basic Financial Statements
Year ended June 30, 2023

6. Pension Plans (continued)

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
US Equity	27.00%	8.12%
Non-US Developed Markets Equity	13.50%	8.38%
Emerging Markets Equity	5.50%	10.33%
Private Equity	13.00%	11.80%
Real Assets	3.00%	7.60%
Real Estate	8.00%	11.19%
High Yield	4.00%	4.95%
Private Credit	8.00%	8.10%
Investment Grade Credit	7.00%	3.38%
Cash Equivalents	4.00%	1.75%
US Treasuries	4.00%	1.75%
Risk Mitigation Strategies	3.00%	4.91%
	100.00%	

Discount Rate

The discount rate used to measure the total pension liability was 7.00% as of June 30, 2022. 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 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 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, 2022 calculated using the discount rate as disclosed above as well as what the State's proportionate share of the net pension liability associated with the District would be if it were calculated using a discount rate that is 1-percentage point lower (6.00 percent) or 1-percentage-point higher (8.00 percent) than the current rate:

Newark Board of Education

Notes to the Basic Financial Statements

Year ended June 30, 2023

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	\$ 1,652,408,247	\$ 1,409,277,867	\$ 1,204,471,072

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, 2022 are as follows:

Deferred outflows of resources	\$	4,996,491,160
Deferred inflows of resources	\$	19,532,696,776
Net pension liability	\$	51,594,415,806

Collective pension expense of the Local Group for the plan for the measurement period ended June 30, 2022 is \$1,424,884,581.

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, 2022, 2021, 2020, 2019, 2018, 2017, 2016, and 2015 is 7.83, 7.93, 8.04, 8.29, 8.30, 8.30 and 8.30, years, respectively.

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

At June 30, 2023, the District reported a liability of \$25,887,261 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2023. 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,

Newark Board of Education

Notes to the Basic Financial Statements

Year ended June 30, 2023

6. Pension Plans (continued)

2023, the District's proportion was 82.2159701 percent, which was a decrease of 0.2396596 from its proportion measured as of June 30, 2022.

For the year ended June 30, 2023 the District recognized full accrual pension expense of \$3,662,756 in the government-wide financial statements. At June 30, 2023, the District reported a deferred outflow of resources related to the BOEPPFEC in the amount of \$4,281,145, which represents the net difference between projected and actual investment earnings on pension plan investments. At June 30, 2023, the deferred outflow of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:	
2024	\$ 363,782
2025	643,938
2026	979,973
2027	2,141,659
2028	151,793
	<hr/>
	\$ 4,281,145

Actuarial Assumptions

The total pension liability was determined by an actuarial valuation as of June 30, 2023, 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	2.00%

Mortality Rates

For active members, inactive members and healthy retirees, mortality rates were based on 110% of the 2010 Public Sector General Mortality Tables with generational projection with Scale MP-2018. For disabled retirees, mortality rates are based on 110% of the 2010 Public Sector Non-Safety Mortality Tables with generational projection with Scale MP-2018.

Newark Board of Education

Notes to the Basic Financial Statements

Year ended June 30, 2023

6. Pension Plans (continued)

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, 2023 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, 2023

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, 2023 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	\$ 33,997,290	\$ 25,887,261	\$ 18,837,413

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, 2023 are as follows:

Collective balances of the Local Group at June 30, 2023 are as follows:

Total pension liability	\$ 118,908,340
Plan fiduciary net position for retirement benefits	\$ 87,421,440
School district's net position liability	\$ 25,887,261

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
PERS	\$ 177,556,891	\$ 30,889,455	\$ 57,133,212
BOEPPFEC	25,887,261	4,281,145	-
Total	\$ 203,444,152	\$ 35,170,600	\$ 57,133,212

Newark Board of Education

Notes to the Basic Financial Statements

Year ended June 30, 2023

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

General Information about the OPEB Plan

State Health Benefit State Retired Employees Plan:

Pension and Other Postemployment Benefits (OPEB) Obligations in Fiscal Year 2022 the State funded the various defined benefit pension systems at 108 percent of the full actuarially determined contributions. Employer contributions to the pension plans are calculated per the requirements of the governing State statutes using generally accepted actuarial procedures and practices. The actuarial funding method used to determine the State's contribution is a matter of State law. Any change to the funding method requires the approval of the State Legislature and the Governor. The amount the State actually contributes to the pension plans may differ from the actuarially determined contributions of the pension plans because the State's contribution to the pension plans is subject to the appropriation of the State Legislature and actions by the Governor. GASB Statement No. 68, Accounting and Financial Reporting for Pensions, requires participating employers to recognize their proportionate share of the collective net pension liability. Under the new statement, the calculation of the pension liability was changed to a more conservative methodology and each employer was allocated a proportional share of the pension plans' net pension liability.

The State's share of the net pension liability, based on a measurement date of June 30, 2022, which is required to be recorded on the financial statements, is \$75.1 billion. The Fiscal Year 2023 projected aggregate State contribution to the pension plans of \$6.8 billion represents 104 percent of the actuarially determined contribution. The State provides post-retirement medical (PRM) benefits for certain State and other retired employees meeting the service credit eligibility requirements. In Fiscal Year 2022, the State paid PRM benefits for 161,238 State and local retirees. The State funds the post-retirement medical benefits on a "pay-as-you-go" basis, which means that the State does not pre-fund, or otherwise establish a reserve or other pool of assets against the PRM expenses that the State may incur in future years. For Fiscal Year 2022, the State contributed \$1.9 billion to

Newark Board of Education
Notes to the Basic Financial Statements
Year ended June 30, 2023

8. Post-Retirement Benefits (continued)

pay for “pay-as-you-go” PRM benefit costs incurred by covered populations, a slight increase from \$1.8 billion in Fiscal Year 2021. The State has appropriated \$2.1 billion in Fiscal Year 2023 as the State’s contribution to fund increases in prescription drugs and medical claims costs.

In accordance with the provisions of GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions, the State is required to quantify and disclose its obligations to pay Other Postemployment Benefits (OPEB) to retired plan members. This new standard supersedes the previously issued guidance, GASB Statement No. 45, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions, effective for Fiscal Year 2018. The State is now required to accrue a liability in all instances where statutory language names the State as the legal obligor for benefit payments. The Fiscal Year 2022 State OPEB liability to provide these benefits is \$88.9 billion, a decrease of \$12.7 billion, or 12.5 percent from the \$101.6 billion liability recorded in Fiscal Year 2021. Additional information on Pensions and OPEB can be accessed on the Division of Pensions & Benefits Financial Reports webpage: <https://www.state.nj.us/treasury/pensions/financial-reports.shtml>.

Total OPEB Liability

The Nonemployer OPEB liability from the State of New Jersey’s plan is \$50,646,462,966.

Changes in Total OPEB Liability

Below represents the changes in the District’s total OPEB liability for the year ended June 30, 2022:

	<u>Total OPEB Liability</u>
Beginning Total OPEB Liability, June 30, 2021	\$ 1,784,739,552
Changes for the year:	
Service cost	73,828,842
Interest	39,568,466
Difference between actual and expected experiences	33,421,153
Changes in assumptions	(400,534,121)
Member contributions	1,257,354
Benefit payments	<u>(39,193,736)</u>
Net changes	<u>(291,652,042)</u>
Ending Total OPEB Liability, June 30, 2022	<u>\$ 1,493,087,510</u>

Newark Board of Education
Notes to the Basic Financial Statements
Year ended June 30, 2023

8. Post-Retirement Benefits (continued)

Employees covered by benefit terms

The following employees were covered by the benefit terms:

Local Education Group	June 30, 2022
Active Plan Members	213,148
Inactive Plan Members or Beneficiaries Currently Receiving Benefits	151,669
Total Plan Members	364,817

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, 2022 was \$1,493,087,510. 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, 2022 was determined by an actuarial valuation as of June 30, 2021, which was rolled forward to June 30, 2022. The actuarial valuation used the following actuarial assumptions, applied to all periods included in the measurement:

	TPAF	PERS
Inflation rate	2.50%	2.50%
Salary increases through 2026	2.75 - 4.25%	2.75 - 6.55%
	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-2021. 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

Newark Board of Education

Notes to the Basic Financial Statements

Year ended June 30, 2023

8. Post-Retirement Benefits (continued)

using Scale MP-2021. Disability mortality was based on the Pub-2010 "General" classification headcount-weighted disabled mortality table with fully generational mortality improvement projections from the central year using Scale MP-2021 for current disabled retirees. Future disabled retirees was based on the Pub-2010 "General" (PERS) and "Teachers" (TPAF/ABP) classification headcount-weighted disabled mortality table with fully generational mortality improvement projections from the central year using Scale MP-2021.

The actuarial assumptions used in the June 30, 2021 valuation were based on the results of the actual experience studies for the periods July 1, 2018 to June 30, 2021.

Discount Rate

The discount rate for June 30, 2022 was 3.54%. 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 6.25% and decreases to a 4.50% long-term trend rate after eight years. For post-65 medical benefits PPO, the trend is initially (1.99%) in fiscal year 2023, increasing to 13.44% in fiscal year 2026 and decreases to 4.50% in fiscal year 2033. For HMO the trend is initially (3.54%) in fiscal year 2023, increasing to 15.19% in fiscal year 2026 and decreases to 4.50% in fiscal year 2033. For prescription drug benefits, the initial trend rate is 8.00% and decreases to a 4.50% long-term trend rate after eight 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 rate

The following presents the total non-employer OPEB liability associated with the District as of June 30, 2022 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 (2.54%) or 1-percentage-point higher (4.54%) than the current rate:

Newark Board of Education

Notes to the Basic Financial Statements

Year ended June 30, 2023

8. Post-Retirement Benefits (continued)

	At 1% decrease (2.54%)	At current discount rate (3.54%)	At 1% increase (4.54%)
Total OPEB Liability (Allocable to the District and the responsibility of the State)	\$ 1,754,967,310	\$ 1,493,087,510	\$ 1,283,203,943

The following represents sensitivity of the Total Non-employer OPEB liability associated with the District to changes in the discount rate and healthcare cost trend rate

The following presents the total non-employer OPEB liability associated with the District as of June 30, 2022 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)	\$ 1,234,128,089	\$ 1,493,087,510	\$ 1,833,246,435

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

For the year ended June 30, 2023, the District recognized on-behalf OPEB expense and revenue in the government-wide financial statements of \$963,995 for OPEB expenses incurred by the State.

Collective balances of the Education Group at June 30, 2022 are as follows:

Deferred outflows of resources	\$ 20,104,625,333
Deferred inflows of resources	\$ 34,996,842,046
Collective OPEB Expense	\$ 1,595,653,562
District's Proportion	2.95%

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, 2023

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, 2023:

Fund	Interfund Receivable	Interfund Payable
General Fund	\$ 38,894,783	\$ -
Capital Projects Fund	-	44,239,870
Food Service Enterprise Fund	5,345,087	
	<u>\$ 44,239,870</u>	<u>\$ 44,239,870</u>

The interfund between the capital projects fund and the general fund represents expenditures moved from the general fund. The interfund between the food service enterprise fund and the capital projects 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, 2023.

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

10. Transfers

The following represents a reconciliation of transfers made during the 2023 fiscal year:

Fund	Transfers In	Transfers Out
General Fund	\$ 15,628,039	\$ 3,992,287
Special Revenue Fund	3,981,117	15,627,889
Capital Projects Fund	11,170	150
	<u>\$ 19,620,326</u>	<u>\$ 19,620,326</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, 2023

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, 2023 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, 2023 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 2023 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, 2023, the District has reserved funds for these and future potential legal settlements as part of the accrued liabilities recorded in the internal service fund for self-insurance (see additional disclosure in Note to Financial Statement 13).

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

13. Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets, errors and omissions, employee accident claims, and natural disasters. As of June 30, 2023, claims of \$25,421,643 are included in the Incurred but Not Reported

Newark Board of Education

Notes to the Basic Financial Statements

Year ended June 30, 2023

13. Risk Management (continued)

(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, 2023.

On January 1, 2022, the District became self-insured for health benefits. At June 30, 2023, the accrued liability for unpaid medical and prescription claims of \$13,268,000 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 2023, 2022 and 2021 were:

	Beginning of Year Liability	Current Year Claims and Changes In Estimates	Claim Payments	Balance at End of Year
2022-23	\$ 36,202,909	\$ 13,992,766	\$ 11,506,032	\$ 38,689,643
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

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, 2023

14. Deficit Fund Balances - GAAP Basis

The District has an unassigned deficit fund balance of \$46,236,056 in the General Fund and \$9,742,691 in the Special Revenue Fund as of June 30, 2023 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, 2023, \$852,628,934 has been approved by the SDA and \$852,628,934 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, 2023, 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, 2023

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 \$650,495,729 indicated as part of the Governmental Activities net position is calculated as follows:

Capital assets, net of depreciation/amortization	\$ 753,595,379
Capital Projects Fund Fund Balance- Bond payable portion - unspent proceeds	39,122,474
Capital Projects Fund Fund Balance- Lease portion - unspent proceeds	226,282
Special Revenue Fund Fund Balance - Lease portion - unspent proceeds	170,775
Bonds payable	(92,725,000)
Unamortized premium on bonds	(17,675,581)
Leases	(21,202,863)
Financed purchases payable	<u>(11,016,037)</u>
Total net investment in capital assets	<u>\$ 650,495,429</u>

18. Commitments

The District has contractual commitments at June 30, 2023 to various vendors, which are recorded as part of the unassigned deficit in the general fund in the amount of \$30,808,761.

There were \$36,524,650 of contractual commitments at June 30, 2023 to vendors related to the ongoing construction projects that is included in restricted for capital projects in the capital projects fund.

During the 2023 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 2023, 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, 2023

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, none of which have 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, 2023

20. Capital Reserve Account (continued)

The activity of the capital reserve for the period July 1, 2022 to June 30, 2023 fiscal year is as follows:

Beginning balance, July 1, 2022	\$	9,419,941
Increases:		
Board approved deposit - June 2023 resolution		3,000,000
Ending balance, June 30, 2023	\$	12,419,941

The June 30, 2023 LRFPA balance of local support costs of uncompleted capital projects exceeded the June 30, 2023 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 2023 fiscal year from all lessor agreements is \$2,740,293 and \$636,265, respectively, for a total amount of \$3,376,558.

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

	Principal	Interest	Total
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	1,632,199	463,162	2,095,361
2029-2033	9,376,719	1,912,533	11,289,252
2034-2038	9,090,868	1,173,208	10,264,076
2039-4043	6,578,897	613,931	7,192,828
2044-2045	4,651,209	110,577	4,761,786
	\$ 41,556,567	\$ 6,436,491	\$ 47,993,058

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,									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
District's proportion of the net pension liability (asset) - Local Group	1.1765453608%	1.2667987757%	1.3844439005%	1.3488004194%	1.3032166300%	1.2890764944%	1.2893691086%	1.3509544425%	1.4341157014%	1.4925909571%
District's proportionate share of the net pension liability (asset)	\$ 177,556,891	\$ 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
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
District's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	207.55%	175.23%	242.41%	251.13%	278.00%	341.37%	439.86%	352.74%	293.92%	291.95%
Plan fiduciary net position as a percentage of the total pension liability - Local Group	62.91%	70.33%	58.32%	56.27%	53.60%	48.10%	40.14%	47.93%	52.08%	48.72%

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

Newark Board of Education
Required Supplementary Information
Schedule of District Contributions
Public Employees' Retirement System

Last Ten Fiscal Years

	Year Ended June 30,									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Contractually required contribution	\$ 15,594,775	\$ 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
Contributions in relation to the contractually required contribution	(15,594,775)	(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)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's covered payroll	\$ 89,474,425	\$ 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
Contributions as a percentage of covered payroll	17.43%	17.34%	17.68%	14.09%	13.39%	12.94%	13.03%	13.38%	14.31%	13.56%

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

	2023	2022	2021	2020	2019	Year Ended June 30, 2018	2017	2016	2015	2014
State's proportion of the net pension liability (asset) associated with the District - Local Group	2.7314542574%	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	\$ 1,409,277,867	\$ 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>\$ 1,409,277,867</u>	<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	32.29%	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.

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,									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
District's proportion of the net pension liability (asset)- Local Group	82.2195701000%	82.4556297000%	82.6187225000%	82.1651030000%	81.6705501000%	81.3568524000%	80.6117841000%	80.8590147000%	81.0185864000%	80.7535119000%
District's proportionate share of the net pension liability (asset) associated with the District	\$ 25,887,261	\$ 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
Total proportionate share of the net pension liability (asset)	<u>\$ 25,887,261</u>	<u>\$ 25,948,649</u>	<u>\$ 17,800,660</u>	<u>\$ 21,868,137</u>	<u>\$ 27,254,130</u>	<u>\$ 25,567,619</u>	<u>\$ 23,038,989</u>	<u>\$ 29,269,707</u>	<u>\$ 31,207,450</u>	<u>n/a</u>
Plan fiduciary net position as a percentage of the total pension liability	26.48%	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,									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Contractually required contribution	\$ 3,662,756	\$ 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
Contributions in relation to the contractually required contribution	(3,662,756)	(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)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's covered payroll	\$ 85,548,194	\$ 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
Contributions as a percentage of covered payroll	4.28%	4.44%	4.13%	3.06%	3.11%	3.63%	3.78%	4.84%	5.51%	4.05%

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,						
	2023	2022	2021	2020	2019	2018	2017
State's proportion of the net OPEB liability (asset) associated with the District	2.95%	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	1,493,087,510	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>\$ 1,493,087,510</u>	<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%	0.00%
	2023	2022	2021	2020	2019	2018	2017**
Total OPEB Liability							
Service cost	\$ 73,828,842	\$ 87,298,923	\$ 47,750,404	\$ 46,137,518	\$ 51,934,799	\$ 62,509,159	
Interest cost	39,568,466	46,298,024	46,327,263	58,545,774	64,454,390	55,906,221	
Difference between actual and expected experiences	33,421,153	(372,005,463)	330,104,596	(278,082,909)	(189,263,459)	(230,197,810)	
Changes of assumptions	(400,534,121)	1,760,781	376,030,581	19,280,409	(170,497,179)	(230,197,810)	
Changes of benefit terms		(1,899,638)					
Member contributions	1,257,354	1,183,613	1,086,250	1,176,661	1,373,077	1,507,458	
Gross benefit payments	(39,193,736)	(36,469,875)	(35,838,065)	(39,694,688)	(39,728,410)	(40,938,499)	
Net change in total OPEB liability	<u>(291,652,042)</u>	<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>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>	
Total OPEB liability - ending	<u>\$ 1,493,087,510</u>	<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>\$ 373,711,528</u>	<u>\$ 355,936,988</u>	
Total OPEB liability as a percentage of covered-employee payroll	<u>375.52%</u>	<u>447.15%</u>	<u>518.55%</u>	<u>329.58%</u>	<u>397.57%</u>	<u>496.57%</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, 2023

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

There were none.

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 2.16% as of June 30, 2021 to 3.54% as of June 30, 2022

**Required Supplementary Information
Part III**

Budgetary Comparison Schedules

Newark Board of Education
General Fund

Budgetary Comparison Schedule
(Budgetary Basis)

Year ended June 30, 2023

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Revenues					
Local sources:					
Local tax levy	\$ 138,314,942		\$ 138,314,942	\$ 138,314,942	
Tuition	666,705		666,705	629,432	\$ (37,273)
Rents and Royalties	1,400,000		1,400,000	2,035,843	635,843
Miscellaneous	3,037,156		3,037,156	20,957,820	17,920,664
Total - local sources	<u>143,418,803</u>		<u>143,418,803</u>	<u>161,938,037</u>	<u>18,519,234</u>
State sources:					
Categorical special education aid	45,823,149		45,823,149	45,823,149	
Equalization aid	944,108,877		944,108,877	944,108,877	
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	5,795,017	3,567,549
Additional nonpublic transportation aid				97,344	97,344
Securing our children's future bond act				380,765	380,765
On-behalf TPAF pension and disability insurance				115,659,740	115,659,740
On-behalf TPAF post retirement medical				30,383,534	30,383,534
On-behalf TPAF long-term disability				51,467	51,467
Reimbursed TPAF social security contributions				25,658,333	25,658,333
Total - state sources	<u>1,038,155,384</u>		<u>1,038,155,384</u>	<u>1,213,954,116</u>	<u>175,798,732</u>
Federal sources:					
Medical reimbursement	3,013,169		3,013,169	5,492,707	2,479,538
State Police - FEMA				3,463,928	3,463,928
Total - federal sources	<u>3,013,169</u>		<u>3,013,169</u>	<u>8,956,635</u>	<u>5,943,466</u>
Total revenues	<u>1,184,587,356</u>		<u>1,184,587,356</u>	<u>1,384,848,788</u>	<u>200,261,432</u>
Expenditures					
Current expense:					
Instruction:					
Regular programs:					
Salaries of teachers:					
Kindergarten	9,456,615	\$ 20,800	9,477,415	9,223,896	253,519
Grades 1-5	55,860,152	205,010	56,065,162	55,699,289	365,873
Grades 6-8	36,816,425	(448,050)	36,368,375	36,201,323	167,052
Grades 9-12	59,613,678	2,474,080	62,087,758	62,021,660	66,098
Instruction- home instruction:					
Salaries of teachers	175,000	322,000	497,000	496,397	603
Regular programs - undistributed instruction:					
Other salaries for instruction	3,851,995	29,900	3,881,895	3,840,962	40,933
Purchased professional-educational services	5,474,699	367,772	5,842,471	3,133,676	2,708,795
Purchased technical services	4,015,173	(3,576,874)	438,299	112,079	326,220
Other purchased services	2,603,143	(4,000)	2,599,143	2,110,763	488,380
General supplies	39,288,668	(26,737,934)	12,550,734	8,535,409	4,015,325
Textbooks	1,060,969	10,939	1,071,908	300,276	771,632
Other objects	3,348,240	(416,843)	2,931,397	1,023,850	1,907,547
Total regular programs	<u>221,564,757</u>	<u>(27,753,200)</u>	<u>193,811,557</u>	<u>182,699,580</u>	<u>11,111,977</u>
Special education:					
Intellectual disability - mild:					
Salaries of teachers	630,306	(43,000)	587,306	581,153	6,153
Other salaries for instruction	20,464	(14,750)	5,714		5,714
General supplies	15,400	(542)	14,858	3,858	11,000
Total intellectual disability - mild	<u>666,170</u>	<u>(58,292)</u>	<u>607,878</u>	<u>585,011</u>	<u>22,867</u>
Intellectual disability - moderate:					
Salaries of teachers	231,521	2,000	233,521	232,773	748
Other salaries for instruction	5,850	(5,850)			
General supplies	16,853	(1,137)	15,716	12,997	2,719
Other objects	2,500		2,500		2,500
Total Intellectual disability - moderate	<u>256,724</u>	<u>(4,987)</u>	<u>251,737</u>	<u>245,770</u>	<u>5,967</u>

Newark Board of Education
General Fund

Budgetary Comparison Schedule
(Budgetary Basis)

Year ended June 30, 2023

	<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	\$ 9,598,111	\$ (65,750)	\$ 9,532,361	\$ 9,515,847	\$ 16,514
Other salaries for instruction	939,808	(356,350)	583,458	568,508	14,950
Purchased professional-educational services	8,800	(8,800)			
General supplies	129,230	(24,828)	104,402	78,044	26,358
Other objects	600	2,000	2,600		2,600
Total learning and/or language disabilities	<u>10,676,549</u>	<u>(453,728)</u>	<u>10,222,821</u>	<u>10,162,399</u>	<u>60,422</u>
Auditory impairments:					
Salaries of teachers	888,994	(194,500)	694,494	692,087	2,407
Other salaries for instruction	527,101	(45,000)	482,101	410,340	71,761
Other purchased services	5,000		5,000		5,000
General supplies	15,315		15,315	10,692	4,623
Total auditory impairments	<u>1,436,410</u>	<u>(239,500)</u>	<u>1,196,910</u>	<u>1,113,119</u>	<u>83,791</u>
Emotional regulation impairments:					
Salaries of teachers	2,195,432	(54,000)	2,141,432	2,132,014	9,418
Other salaries for instruction	725,930	(25,000)	700,930	681,093	19,837
Purchased professional-educational services	38,000		38,000	15,000	23,000
General supplies	46,568	(8,564)	38,004	30,754	7,250
Total emotional regulation impairments	<u>3,005,930</u>	<u>(87,564)</u>	<u>2,918,366</u>	<u>2,858,861</u>	<u>59,505</u>
Multiple disabilities:					
Salaries of teachers	3,809,859	(330,250)	3,479,609	3,475,305	4,304
Other salaries for instruction	1,042,105	14,000	1,056,105	1,034,991	21,114
Purchased professional-educational services	5,900		5,900	1,000	4,900
General supplies	44,596	(1,574)	43,022	34,828	8,194
Other objects	1,900		1,900		1,900
Total multiple disabilities	<u>4,904,360</u>	<u>(317,824)</u>	<u>4,586,536</u>	<u>4,546,124</u>	<u>40,412</u>
Resource room/center:					
Salaries of teachers	17,614,791	(553,550)	17,061,241	16,995,373	65,868
Other salaries for instruction	405,442	525,760	931,202	901,256	29,946
General supplies	235,370	176	235,546	148,879	86,667
Other objects	2,250	(1,000)	1,250	1,000	250
Total resource room/center	<u>18,257,853</u>	<u>(28,614)</u>	<u>18,229,239</u>	<u>18,046,508</u>	<u>182,731</u>
Autism:					
Salaries of teachers	8,638,490	14,000	8,652,490	8,556,334	96,156
Other salaries for instruction	2,793,298	172,295	2,965,593	2,919,528	46,065
Purchased professional-educational services	24,100	(14,000)	10,100	1,500	8,600
General supplies	131,965	(91)	131,874	82,091	49,783
Other objects	1,420		1,420		1,420
Total autism	<u>11,589,273</u>	<u>172,204</u>	<u>11,761,477</u>	<u>11,559,453</u>	<u>202,024</u>
Preschool disabilities-full time:					
Salaries of teachers	2,115,031	95,404	2,210,435	2,196,798	13,637
Other salaries for instruction	1,082,246	(81,932)	1,000,314	988,348	11,966
General supplies	24,042	(216)	23,826	16,197	7,629
Total preschool disabilities - full time	<u>3,221,319</u>	<u>13,256</u>	<u>3,234,575</u>	<u>3,201,343</u>	<u>33,232</u>

Newark Board of Education
General Fund

Budgetary Comparison Schedule
(Budgetary Basis)

Year ended June 30, 2023

	<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):					
Home instruction:					
Purchased professional-educational services	\$ 618,647		\$ 618,647	\$ 310,454	\$ 308,193
Total home instruction	618,647		618,647	310,454	308,193
Total special education	54,633,235	\$ (1,005,049)	53,628,186	52,629,042	999,144
Bilingual education:					
Salaries of teachers	34,056,314	828,091	34,884,405	34,854,761	29,644
Other salaries for instruction	1,864,758	(328,950)	1,535,808	1,504,718	31,090
Purchased technical services	7,289	90,000	97,289	45,017	52,272
General supplies	935,683	70,959	1,006,642	926,132	80,510
Textbooks	2,710	(2,710)			
Other objects	189,440	(159,730)	29,710	13,957	15,753
Total bilingual education	37,056,194	497,660	37,553,854	37,344,585	209,269
School sponsored co-curricular activities:					
Salaries	2,646,584	(558,300)	2,088,284	1,893,017	195,267
Supplies and materials	181,119	(96,658)	84,461	64,240	20,221
Other objects	573,987	128,074	702,061	357,879	344,182
Total school sponsored co-curricular activities	3,411,690	(536,884)	2,874,806	2,315,136	559,670
School sponsored athletic activities:					
Salaries	3,096,826	190,900	3,287,726	3,263,223	24,503
Purchased services	541,840	42,537	584,377	526,172	58,205
Supplies and materials	1,205,088	(179,013)	1,026,075	829,812	196,263
Other objects	329,755	51,000	380,755	358,409	22,346
Total school sponsored athletic activities	5,173,509	105,424	5,278,933	4,977,616	301,317
Before / after school programs - instruction:					
Salaries	3,880,393	(1,577,854)	2,302,539	2,027,329	275,210
Other salaries for instruction	324,591	82,503	407,094	337,271	69,823
Purchased professional and technical services	397,737	(108,387)	289,350	197,061	92,289
Total before / after school programs - instruction	4,602,721	(1,603,738)	2,998,983	2,561,661	437,322
Before / after school programs - support services:					
Salaries	343,112	26,000	369,112	324,465	44,647
Purchased services	15,362	415,229	430,591	211,111	219,480
Supplies and materials	9,471		9,471	3,295	6,176
Total before / after school programs - support services	367,945	441,229	809,174	538,871	270,303
Alternative education programs - instruction:					
Purchased professional and technical services	10,000	(10,000)			
General supplies	6,245		6,245	4,895	1,350
Total alternative education programs - instruction	16,245	(10,000)	6,245	4,895	1,350
Alternative education programs - support services:					
Salaries of teachers	177,955		177,955		177,955
General supplies	3,000		3,000		3,000
Total alternative education programs - support services	180,955		180,955		180,955
Other supplemental / at-risk programs - instruction:					
Salaries of reading specialists	112,386		112,386	111,779	607
Purchased professional and technical services	75,825	(6,500)	69,325	26,010	43,315
Total other supplemental / at-risk programs - instruction	188,211	(6,500)	181,711	137,789	43,922
Total instruction	327,195,462	(29,871,058)	297,324,404	283,209,175	14,115,229

Newark Board of Education
General Fund

Budgetary Comparison Schedule
(Budgetary Basis)

Year ended June 30, 2023

	<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	\$ 637,561		\$ 637,561	\$ 235,392	\$ 402,169
Tuition to other school districts in the state-special	2,010,241		2,010,241	1,503,609	506,632
Tuition to county vocational - regular	8,997,987	\$ (300,000)	8,697,987	6,774,499	1,923,488
Tuition to county vocational - special	1,379,746	36,000	1,415,746	1,347,392	68,354
Tuition to county spec. svcs. & rds	6,489,959	770,000	7,259,959	5,716,130	1,543,829
Tuition to private school - hand in state	24,541,598	(3,087,832)	21,453,766	14,959,770	6,493,996
Tuition to private school - hand out state	131,387		131,387		131,387
Tuition to state facilities	1,204,239	118,576	1,322,815	1,276,452	46,363
Tuition - other	1,162,838	50,000	1,212,838	1,181,631	31,207
Total undistributed expenditures - instruction	<u>46,555,556</u>	<u>(2,413,256)</u>	<u>44,142,300</u>	<u>32,994,875</u>	<u>11,147,425</u>
Attendance and social work services:					
Salaries	10,697,677	15,086	10,712,763	10,608,463	104,300
Salaries of family liaisons/comm parent inv. specialist	2,305,683	(54,880)	2,250,803	2,151,766	99,037
Other purchased services	18,595	11,127	29,722	29,120	602
Supplies and material	69,147	(12,054)	57,093	32,527	24,566
Other objects	81,182	(8,761)	72,421	39,635	32,786
Total attendance and social work services	<u>13,172,284</u>	<u>(49,482)</u>	<u>13,122,802</u>	<u>12,861,511</u>	<u>261,291</u>
Health services:					
Salaries	9,725,762	(480,400)	9,245,362	9,102,568	142,794
Other salaries	1,156,323	63,700	1,220,023	933,089	286,934
Purchased professional and technical services	178,337	27,693	206,030	137,797	68,233
Other purchased services	10,000	12,300	22,300	19,000	3,300
Supplies and materials	422,587	65,353	487,940	273,004	214,936
Other objects	9,408	(3,153)	6,255	5,780	475
Total health services	<u>11,502,417</u>	<u>(314,507)</u>	<u>11,187,910</u>	<u>10,471,238</u>	<u>716,672</u>
Other support services - student OT, PT, speech and related services:					
Salaries	4,972,447		4,972,447	4,036,169	936,278
Purchased professional educational services	7,770,483	915,000	8,685,483	7,300,978	1,384,505
Total other support services - student OT, PT, speech and related services	<u>12,742,930</u>	<u>915,000</u>	<u>13,657,930</u>	<u>11,337,147</u>	<u>2,320,783</u>
Other support services - students - extra services:					
Salaries	11,744,634		11,744,634	9,212,838	2,531,796
Total other support services - students - extra services	<u>11,744,634</u>	<u>-</u>	<u>11,744,634</u>	<u>9,212,838</u>	<u>2,531,796</u>
Other support services - guidance:					
Salaries of other prof. staff	9,891,472	(33,899)	9,857,573	9,553,385	304,188
Salaries secretary/clerical assts.	459,100	92,117	551,217	462,876	88,341
Other salaries	2,262,838	205,997	2,468,835	2,144,073	324,762
Purchased professional educational services	8,500	10,647	19,147	11,497	7,650
Other purchased professional and technical services	114,934	(30,074)	84,860	4,470	80,390
Other purchased services	24,599		24,599	3,897	20,702
Supplies and materials	117,184	(11,423)	105,761	45,136	60,625
Other objects	83,957	25,427	109,384	91,402	17,982
Total other support services - guidance	<u>12,962,584</u>	<u>258,792</u>	<u>13,221,376</u>	<u>12,316,736</u>	<u>904,640</u>

Newark Board of Education
General Fund

Budgetary Comparison Schedule
(Budgetary Basis)

Year ended June 30, 2023

	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	\$ 17,352,964	\$ (87,865)	\$ 17,265,099	\$ 14,934,800	\$ 2,330,299
Salaries secretary/clerical assts.	101,431	51,494	152,925	100,038	52,887
Other salaries	386,208		386,208	337,714	48,494
Other purchased professional and technical services	289,217	(211,279)	77,938	40,814	37,124
Misc. purchased services	21,231		21,231	7,484	13,747
Supplies and materials	203,834	(17,777)	186,057	91,822	94,235
Other objects	21,273	91,176	112,449	49,080	63,369
Total other support services - students special (child study teams)	<u>18,376,158</u>	<u>(174,251)</u>	<u>18,201,907</u>	<u>15,561,752</u>	<u>2,640,155</u>
Improvement of instruction services/instructional staff:					
Salaries of supervisors of instruction	7,712,228	(245,350)	7,466,878	7,423,271	43,607
Salaries of other professional staff	13,154,931	(426,000)	12,728,931	12,562,486	166,445
Salaries of secretarial and clerical assistants	5,249,763	141,619	5,391,382	5,299,726	91,656
Other salaries	1,880,119	423,849	2,303,968	1,846,127	457,841
Salaries of facilitators, math & literacy coaches	7,833,918	(99,100)	7,734,818	7,697,916	36,902
Purchased professional educational services	3,896,387	(386,545)	3,509,842	2,496,290	1,013,552
Other purchased professional and technical services	24,628	2,349	26,977	12,304	14,673
Other purchased services	225,201	32,691	257,892	126,308	131,584
Supplies and materials	748,625	(64)	748,561	255,202	493,359
Other objects	444,262	(80,476)	363,786	213,182	150,604
Total improvement of instruction services/instructional staff	<u>41,170,062</u>	<u>(637,027)</u>	<u>40,533,035</u>	<u>37,932,812</u>	<u>2,600,223</u>
Educational media services/school library:					
Salaries	2,303,453	(365,000)	1,938,453	1,927,682	10,771
Other salaries	33,919	13,000	46,919	44,515	2,404
Purchased prof. and tech. services	55,781	(5,000)	50,781	48,710	2,071
Other purchased services	1,100		1,100	1,100	0
Supplies and materials	73,092	(5,765)	67,327	31,125	36,202
Other objects	10,084	(1,635)	8,449	6,753	1,696
Total educational media services/school library	<u>2,477,429</u>	<u>(364,400)</u>	<u>2,113,029</u>	<u>2,058,785</u>	<u>54,244</u>
Instructional staff training services:					
Purchased professional educational services	335,816	73,840	409,656	295,517	114,139
Other purchased services	278,998	(18,500)	260,498	65,884	194,614
Supplies and materials	34,099	(7,000)	27,099	9,959	17,140
Other objects	13,210	4,877	18,087	15,815	2,272
Total instructional staff training services	<u>662,123</u>	<u>53,217</u>	<u>715,340</u>	<u>387,175</u>	<u>328,165</u>
Support services - general administration:					
Salaries	1,789,285	55,000	1,844,285	1,834,743	9,542
Salaries of attorneys	864,401	(65,000)	799,401	795,150	4,251
Other salaries	703,315	10,000	713,315	695,113	18,202
Legal services	2,212,935	1,230,015	3,442,950	2,452,486	990,464
Expenditure & internal control audit fees	398,250		398,250	199,125	199,125
Other purchased prof. services	189,375	(6,280)	183,095	89,375	93,720
Purchased tech. services	294,342	2,696	297,038	237,573	59,465
Communications/telephone	2,502,691	(293,232)	2,209,459	1,510,419	699,040
Miscellaneous purchased services	176,062	(12,000)	164,062	48,789	115,273
General supplies	131,741	(28,281)	103,460	74,626	28,834
Judgments against the school district	1,996,924	1,807,979	3,804,903	3,263,110	541,793
Miscellaneous expenditures	466,877	62,615	529,492	447,651	81,841
Total support services - general administration	<u>11,726,198</u>	<u>2,763,512</u>	<u>14,489,710</u>	<u>11,648,160</u>	<u>2,841,550</u>
Support services -school administration:					
Salaries of principals/asst. principals	18,450,937	2,168,650	20,619,587	20,502,770	116,817
Salaries secretary/clerical assts.	5,133,694	91,881	5,225,575	5,126,215	99,360
Other salaries	150,929	149,807	300,736	243,096	57,640
Other purchased services	1,310,444	36,975	1,347,419	847,311	500,108
Supplies and materials	657,139	(2,848)	654,291	450,034	204,257
Other objects	368,000	32,441	400,441	222,970	177,471
Total support services - school administration	<u>26,071,143</u>	<u>2,476,906</u>	<u>28,548,049</u>	<u>27,392,396</u>	<u>1,155,653</u>

Newark Board of Education
General Fund

Budgetary Comparison Schedule
(Budgetary Basis)

Year ended June 30, 2023

	<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)					
Central services:					
Salaries	\$ 9,925,411	\$ 5,684	\$ 9,931,095	\$ 8,508,286	\$ 1,422,809
Purchased professional services	4,586,029	399,703	4,985,732	1,265,972	3,719,760
Purchased technical services	1,366,647	981,388	2,348,035	1,750,751	597,284
Misc purchased services	705,769	353,240	1,059,009	706,248	352,761
Supplies and materials	243,396	70,454	313,850	252,770	61,080
Miscellaneous expenditures	124,377	48,018	172,395	104,809	67,586
Total central services	<u>16,951,629</u>	<u>1,858,487</u>	<u>18,810,116</u>	<u>12,588,836</u>	<u>6,221,280</u>
Admin info technology:					
Salaries	2,781,097		2,781,097	2,439,661	341,436
Purchased professional services	1,342,096	(833,880)	508,216	440,968	67,248
Purchased technical services	2,070,493	2,768,165	4,838,658	4,410,089	428,569
Other purchased services	155,000	(150,000)	5,000		5,000
Supplies and materials	1,367,806	(183,914)	1,183,892	1,106,101	77,791
Other objects	25,728	(22,000)	3,728		3,728
Total admin info technology	<u>7,742,220</u>	<u>1,578,371</u>	<u>9,320,591</u>	<u>8,396,819</u>	<u>923,772</u>
Required maintenance for school facilities:					
Salaries	24,039,594	2,870,000	26,909,594	26,498,936	410,658
Cleaning, repair and maintenance services	6,722,462	(2,151,535)	4,570,927	3,020,945	1,549,982
Lead testing of drinking water	250,721		250,721		250,721
General supplies	1,951,922	(160,895)	1,791,027	1,222,535	568,492
Other objects	64,786	215,000	279,786	90,733	189,053
Total required maintenance for school facilities	<u>33,029,485</u>	<u>772,570</u>	<u>33,802,055</u>	<u>30,833,149</u>	<u>2,968,906</u>
Custodial services:					
Salaries	24,148,602	865,300	25,013,902	24,828,164	185,738
Purchased professional and technical services	4,492,926	(103,165)	4,389,761	2,393,384	1,996,377
Cleaning, repair and maintenance services	6,059,482	231,000	6,290,482	3,376,348	2,914,134
Rental of land bldgs. - non-lease purchase	12,250,677	543,700	12,794,377	11,018,166	1,776,211
Other purchased property services	1,800,001		1,800,001	1,589,377	210,624
Insurance	2,881,872	2,866,157	5,748,029	5,656,579	91,450
Misc. purchased services	60,186		60,186	35,978	24,208
General supplies	685,981	105,000	790,981	608,164	182,817
Energy (electricity)	10,580,476	2,700,000	13,280,476	11,188,180	2,092,296
Energy (oil)	136,240	(34,956)	101,284	16,764	84,520
Energy (gasoline)	79,445	205,852	285,297	235,428	49,869
Other objects	1,984,479	1,976,075	3,960,554	3,941,327	19,227
Payment of Debt Service	3,156,075	(1,976,075)	1,180,000	1,180,000	
Total custodial services	<u>68,316,442</u>	<u>7,378,888</u>	<u>75,695,330</u>	<u>66,067,859</u>	<u>9,627,471</u>
Security:					
Salaries	15,194,978	3,073,100	18,268,078	18,166,766	101,312
Purchased professional and technical services	46,570	38,611	85,181	67,987	17,194
Cleaning, repair and maintenance services	1,053	16,098	17,151	5,532	11,619
General supplies	6,569,767	(5,761,471)	808,296	366,167	442,129
Other objects		7,000	7,000		7,000
Total security	<u>21,812,368</u>	<u>(2,626,662)</u>	<u>19,185,706</u>	<u>18,606,452</u>	<u>579,254</u>
Student transportation services:					
Salaries for pupil trans. - (other than between home/school)	1,792,040	(65,000)	1,727,040	1,440,267	286,773
Salaries for pupil trans. - (between home & school-nonpublic)	150,000	165,000	315,000	310,102	4,898
Management fee- ESC & CTSA trans. program	451,339	100,000	551,339	537,000	14,339
Other purchased professional and technical services	101,322		101,322	63,241	38,081
Cleaning, repair and maintenance services	106,335		106,335	101,727	4,608
Rental payments-school buses	233,684		233,684	230,836	2,848
Contracted services (between home and sch.) - vendor	2,771,222	507,549	3,278,771	3,247,995	30,776
Contracted services (other than home to sch.) - vendor	4,532,889	(1,054,290)	3,478,599	1,433,482	2,045,117
Contracted services (special ed.) - vendor	29,357,681	14,650,000	44,007,681	42,529,831	1,477,850
Contracted services (regular) - esc		756,200	756,200	735,734	20,466
Contracted services (special ed.) - esc	9,541,625	5,793,163	15,334,788	14,605,201	729,587
Contracted services - aid in lieu of payments - nonpublic	540,111		540,111	443,007	97,104
Contracted services - aid in lieu of payments - charter	175,496		175,496	4,867	170,629
Miscellaneous purchased services	5,224		5,224	2,600	2,624
Supplies and materials	55,152	(1,283)	53,869	20,175	33,694
Other objects	11,577	(1,500)	10,077	5,899	4,178
Total student transportation services	<u>49,825,697</u>	<u>20,849,839</u>	<u>70,675,536</u>	<u>65,711,964</u>	<u>4,963,572</u>

Newark Board of Education
General Fund

Budgetary Comparison Schedule
(Budgetary Basis)

Year ended June 30, 2023

	<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	\$ 4,000,000	\$ 14,473,111	\$ 12,287,410	\$ 2,185,701
T.P.A.F. Contributions - ERIP (Early Retirement Incentive Program)	3,643,829	3,210,000	6,853,829	5,981,151	872,678
Other retirement contributions-regular	18,066,831	660,385	18,727,216	18,499,558	227,658
Other retirement contributions-deferred	936,640	92,000	1,028,640	1,027,460	1,180
Unemployment compensation	2,000,000	1,550,381	3,550,381	3,550,381	
Worker's compensation	8,875,285		8,875,285	7,324,964	1,550,321
Health benefits	100,215,570	(1,729,255)	98,486,315	87,033,985	11,452,330
Tuition reimbursement	368,500	(350,000)	18,500		18,500
Other employment benefits	7,453,452	(666,859)	6,786,593	6,783,349	3,244
Total unallocated benefits	<u>152,033,218</u>	<u>6,766,652</u>	<u>158,799,870</u>	<u>142,488,258</u>	<u>16,311,612</u>
On-behalf payments:					
On-behalf TPAF pension and annuity fund				115,659,740	(115,659,740)
On-behalf TPAF post retirement medical				30,383,534	(30,383,534)
On-behalf TPAF long-term disability				51,467	(51,467)
Reimbursed TPAF social security contributions				25,658,333	(25,658,333)
Total on-behalf payments				<u>171,753,074</u>	<u>(171,753,074)</u>
Total undistributed expenditures	<u>558,874,577</u>	<u>39,092,649</u>	<u>597,967,226</u>	<u>700,621,836</u>	<u>(102,654,610)</u>
Total current expense	<u>886,070,039</u>	<u>9,221,591</u>	<u>895,291,630</u>	<u>983,831,011</u>	<u>(88,539,381)</u>
Capital outlay					
Equipment:					
Regular programs - instruction:					
Grades 1-5	131,710	(39,703)	92,007	49,068	42,939
Grades 9-12	305,978	108,319	414,297	318,007	96,290
Special Education - instruction:					
Multiple Disabilities	3,688		3,688	3,688	
Instructional Alternative Education Programs		20,000	20,000	8,966	11,034
Undistributed expenditures:					
Non-Instructional	257,452	12,499	269,951	156,211	113,740
Health Services	262,240	(114,000)	148,240	148,240	
Legal Services		4,980	4,980		4,980
Support services - instructional staff	3,000	(3,000)			
Support services school administration	125,598	5,282	130,880	40,839	90,041
Central services	34,631	827,400	862,031	198,982	663,049
Admin info tech	64,853	859,887	924,740	587,163	337,577
Security	162,000	1,997,191	2,159,191	1,352,178	807,013
Required maintenance for school facilities	1,063,478	(675,000)	388,478	231,358	157,120
Total equipment	<u>2,414,628</u>	<u>3,003,855</u>	<u>5,418,483</u>	<u>3,094,700</u>	<u>2,323,783</u>
Facilities acquisition and construction services:					
Construction services	8,846,935	6,083,906	14,930,841	6,188,500	8,742,341
Total facilities acquisition and construction services	<u>8,846,935</u>	<u>6,083,906</u>	<u>14,930,841</u>	<u>6,188,500</u>	<u>8,742,341</u>
Total capital outlay	<u>11,261,563</u>	<u>9,087,761</u>	<u>20,349,324</u>	<u>9,283,200</u>	<u>11,066,124</u>
Special schools:					
Summer school - instruction:					
Other salaries for instruction	1,140,683	(344,626)	796,057	549,800	246,257
Purchased professional educational services	972,105		972,105	669,986	302,119
General supplies	132,246	(115,224)	17,022	16,267	755
Total summer school - instruction	<u>2,245,034</u>	<u>(459,850)</u>	<u>1,785,184</u>	<u>1,236,053</u>	<u>549,131</u>
Summer school - support services:					
Salaries	477,400	459,850	937,250	908,726	28,524
Total summer school - support services	<u>477,400</u>	<u>459,850</u>	<u>937,250</u>	<u>908,726</u>	<u>28,524</u>
Total summer school	<u>2,722,434</u>	<u>-</u>	<u>2,722,434</u>	<u>2,144,779</u>	<u>577,655</u>
Accredited evening/adult/post grad. - instruction:					
Stipends	375,000		375,000	323,967	51,033
Total accredited evening/adult/post grad. - instruction	<u>375,000</u>	<u>-</u>	<u>375,000</u>	<u>323,967</u>	<u>51,033</u>

Newark Board of Education
General Fund

Budgetary Comparison Schedule
(Budgetary Basis)

Year ended June 30, 2023

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Special schools (continued):					
Accredited evening/adult/post grad.- support:					
Salaries	\$ 489,894	\$ 45,000	\$ 534,894	\$ 476,961	\$ 57,933
Supplies and materials	24,394		24,394	2,388	22,006
Travel	2,500		2,500		2,500
Other objects	2,500		2,500	115	2,385
Total accredited evening/adult/post grad.-support	<u>519,288</u>	<u>45,000</u>	<u>564,288</u>	<u>479,464</u>	<u>84,824</u>
Total accredited evening/adult/post grad.	<u>894,288</u>	<u>45,000</u>	<u>939,288</u>	<u>803,431</u>	<u>135,857</u>
Total special schools	<u>3,616,722</u>	<u>45,000</u>	<u>3,661,722</u>	<u>2,948,210</u>	<u>713,512</u>
Transfer of funds to charter schools	<u>342,000,000</u>	<u>(17,675,206)</u>	<u>324,324,794</u>	<u>316,120,166</u>	<u>8,204,628</u>
Total expenditures	<u>1,242,948,324</u>	<u>679,146</u>	<u>1,243,627,470</u>	<u>1,312,182,587</u>	<u>(68,555,117)</u>
(Deficiency) excess of revenues (under) over expenditures	<u>(58,360,968)</u>	<u>(679,146)</u>	<u>(59,040,114)</u>	<u>72,666,201</u>	<u>131,706,315</u>
Other financing sources (uses):					
Transfer in - contribution to school based budgets - GF	397,099,031	(1,065,015)	396,034,016	391,050,153	(4,983,863)
Transfer in - contribution to school based budgets - GF - 2022/23 encumbrances				1,828,409	1,828,409
Transfer in - contribution to school based budgets - SRF	14,759,720	1,065,015	15,824,735	15,627,889	(196,846)
Transfers in - capital projects fund				150	150
Transfers out - capital projects				(11,170)	(11,170)
Transfers out - Preschool Education Aid Inclusion	(3,981,117)		(3,981,117)	(3,981,117)	
Transfers out - food service	(500,000)		(500,000)		500,000
Transfer out - contribution to school based budgets	(397,099,031)	1,065,015	(396,034,016)	(391,050,153)	4,983,863
Transfer out - contribution to school based budgets - 2022/23 encumbrances				(1,828,409)	(1,828,409)
Total other financing sources (uses)	<u>10,278,603</u>	<u>1,065,015</u>	<u>11,343,618</u>	<u>11,635,752</u>	<u>292,134</u>
Net change in fund balance	<u>(48,082,365)</u>	<u>385,869</u>	<u>(47,696,496)</u>	<u>84,301,953</u>	<u>131,998,449</u>
Fund balances, July 1	<u>143,745,179</u>		<u>143,745,179</u>	<u>143,745,179</u>	
Fund balances, June 30	<u>\$ 95,662,814</u>	<u>\$ 385,869</u>	<u>\$ 96,048,683</u>	<u>\$ 228,047,132</u>	<u>\$ 131,998,449</u>
Recapitulation of fund balance:					
Restricted fund balance:					
Excess surplus - current year				\$ 116,661,614	
Excess surplus - prior year - designated for subsequent years expenditures				33,875,300	
Capital reserve				12,419,941	
Unemployment compensation				8,040,968	
Assigned to:					
Year end encumbrances				30,808,761	
Unassigned fund balance				26,240,548	
Total				<u>228,047,132</u>	
Reconciliation to governmental funds statements GAAP:					
Last state aid payments not recognized on GAAP Basis				<u>(103,285,365)</u>	
Fund balance per governmental fund (GAAP) (B-2)				<u>\$ 124,761,767</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, 2023

	Original Budget			Budget Transfers			Final Budget			Actual		
	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund
Revenues												
Local sources:												
Local tax levy	\$ 138,314,942		\$ 138,314,942				\$ 138,314,942		\$ 138,314,942	\$ 138,314,942		\$ 138,314,942
Tuition	666,705		666,705				666,705		666,705	629,432		629,432
Rents and royalties	1,400,000		1,400,000				1,400,000		1,400,000	2,035,843		2,035,843
Miscellaneous	3,037,156		3,037,156				3,037,156		3,037,156	20,957,820		20,957,820
Total - local sources	143,418,803		143,418,803				143,418,803		143,418,803	161,938,037		161,938,037
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	944,108,877		944,108,877				944,108,877		944,108,877	944,108,877		944,108,877
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	5,795,017		5,795,017
Additional nonpublic transportation aid										97,344		97,344
Securing our children's future bond act										380,765		380,765
On-behalf TPAF pension and annuity fund										115,659,740		115,659,740
On-behalf TPAF post retirement medical										30,383,534		30,383,534
On-behalf TPAF long-term disability insurance										51,467		51,467
Reimbursed TPAF social security contributions										25,658,333		25,658,333
Total - state sources	1,038,155,384		1,038,155,384				1,038,155,384		1,038,155,384	1,213,954,116		1,213,954,116
Federal sources:												
Medical reimbursement	3,013,169		3,013,169				3,013,169		3,013,169	5,492,707		5,492,707
State Police - FEMA										3,463,928		3,463,928
Total - federal sources	3,013,169		3,013,169				3,013,169		3,013,169	8,956,635		8,956,635
Total revenues	1,184,587,356		1,184,587,356				1,184,587,356		1,184,587,356	1,384,848,788		1,384,848,788
Expenditures												
Current expense:												
Instruction:												
Regular programs:												
Salaries of teachers:												
Kindergarten	1,072,127	\$ 8,384,488	9,456,615	\$ (369,600)	\$ 390,400	\$ 20,800	702,527	\$ 8,774,888	9,477,415	524,837	\$ 8,699,059	9,223,896
Grades 1-5	1,114,465	54,745,687	55,860,152	13,700	191,310	205,010	1,128,165	54,936,997	56,065,162	798,391	54,900,898	55,699,289
Grades 6-8	629,535	36,186,890	36,816,425	(98,000)	(350,050)	(448,050)	531,535	35,836,840	36,368,375	423,958	35,777,365	36,201,323
Grades 9-12	536,474	59,077,204	59,613,678	361,781	2,112,299	2,474,080	898,255	61,189,503	62,087,758	855,530	61,166,130	62,021,660
Instruction- home instruction:												
Salaries of teachers	175,000		175,000	322,000		322,000	497,000		497,000	496,397		496,397
Regular programs - undistributed instruction:												
Other salaries for instruction	78,354	3,773,641	3,851,995	28,000	1,900	29,900	106,354	3,775,541	3,881,895	94,781	3,746,181	3,840,962
Purchased professional-educational services	5,424,042	50,657	5,474,699	353,997	13,775	367,772	5,778,039	64,432	5,842,471	3,070,596	63,120	3,133,676
Purchased technical services	3,934,032	81,141	4,015,173	(3,548,800)	(28,074)	(3,576,874)	385,232	53,067	438,299	70,198	41,881	112,079
Other purchased services	2,599,143	4,000	2,603,143	(4,000)	(4,000)	(4,000)	2,599,143		2,599,143	2,110,763		2,110,763
General supplies	35,373,247	3,915,421	39,288,668	(26,548,634)	(189,300)	(26,737,934)	8,824,613	3,726,121	12,550,734	5,460,568	3,074,841	8,535,409
Textbooks	918,315	142,654	1,060,969	79,841	(68,902)	10,939	998,156	73,752	1,071,908	272,354	27,922	300,276
Other objects	2,282,886	1,065,354	3,348,240	(367,899)	(48,944)	(416,843)	1,914,987	1,016,410	2,931,397	497,248	526,602	1,023,850
Total regular programs	54,137,620	167,427,137	221,564,757	(29,773,614)	2,020,414	(27,753,200)	24,364,006	169,447,551	193,811,557	14,675,581	168,023,999	182,699,580

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, 2023

	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:												
Intellectual disability - mild:												
Salaries of teachers		\$ 630,306	\$ 630,306		\$ (43,000)	\$ (43,000)		\$ 587,306	\$ 587,306		\$ 581,153	\$ 581,153
Other salaries for instruction		20,464	20,464		(14,750)	(14,750)		5,714	5,714			
General supplies		15,400	15,400		(542)	(542)		14,858	14,858		3,858	3,858
Total Intellectual disability - mild	-	666,170	666,170	-	(58,292)	(58,292)	-	607,878	607,878	-	585,011	585,011
Intellectual disability - moderate:												
Salaries of teachers		231,521	231,521		2,000	2,000		233,521	233,521		232,773	232,773
Other salaries for instruction		5,850	5,850		(5,850)	(5,850)						
General supplies		16,853	16,853		(1,137)	(1,137)		15,716	15,716		12,997	12,997
Other objects		2,500	2,500					2,500	2,500			
Total Intellectual disability - moderate	-	256,724	256,724	-	(4,987)	(4,987)	-	251,737	251,737	-	245,770	245,770
Learning and/or language disabilities:												
Salaries of teachers		9,598,111	9,598,111		(65,750)	(65,750)		9,532,361	9,532,361		9,515,847	9,515,847
Other salaries for instruction		939,808	939,808		(356,350)	(356,350)		583,458	583,458		568,508	568,508
Purchased professional - educational services		8,800	8,800		(8,800)	(8,800)						
General supplies		129,230	129,230		(24,828)	(24,828)		104,402	104,402		78,044	78,044
Other objects		600	600		2,000	2,000		2,600	2,600			
Total learning and/or language disabilities	-	10,676,549	10,676,549	-	(453,728)	(453,728)	-	10,222,821	10,222,821	-	10,162,399	10,162,399
Auditory impairments:												
Salaries of teachers		888,994	888,994		(194,500)	(194,500)		694,494	694,494		692,087	692,087
Other salaries for instruction	\$ 43,607	483,494	527,101		(45,000)	(45,000)	\$ 43,607	438,494	482,101		410,340	410,340
Other purchased services		5,000	5,000					5,000	5,000			
General supplies		15,315	15,315					15,315	15,315		10,692	10,692
Total auditory impairments	43,607	1,392,803	1,436,410	-	(239,500)	(239,500)	43,607	1,153,303	1,196,910	-	1,113,119	1,113,119
Emotional regulation impairments:												
Salaries of teachers		2,195,432	2,195,432		(54,000)	(54,000)		2,141,432	2,141,432		2,132,014	2,132,014
Other salaries for instruction		725,930	725,930		(25,000)	(25,000)		700,930	700,930		681,093	681,093
Purchased professional-educational services		38,000	38,000					38,000	38,000		15,000	15,000
General supplies		46,568	46,568		(8,564)	(8,564)		38,004	38,004		30,754	30,754
Total emotional regulation impairments	-	3,005,930	3,005,930	-	(87,564)	(87,564)	-	2,918,366	2,918,366	-	2,858,861	2,858,861
Multiple disabilities:												
Salaries of teachers		3,809,859	3,809,859		(330,250)	(330,250)		3,479,609	3,479,609		3,475,305	3,475,305
Other salaries for instruction		1,042,105	1,042,105		14,000	14,000		1,056,105	1,056,105		1,034,991	1,034,991
Purchased professional-educational services		5,900	5,900					5,900	5,900		1,000	1,000
General supplies		44,596	44,596		(1,574)	(1,574)		43,022	43,022		34,828	34,828
Other objects		1,900	1,900					1,900	1,900			
Total multiple disabilities	-	4,904,360	4,904,360	-	(317,824)	(317,824)	-	4,586,536	4,586,536	-	4,546,124	4,546,124
Resource room/center:												
Salaries of teachers	\$ 482,029	17,132,762	17,614,791		(553,550)	(553,550)	482,029	16,579,212	17,061,241	\$ 449,863	16,545,510	16,995,373
Other salaries for instruction		405,442	405,442	\$ 1,950	523,810	525,760	1,950	929,252	931,202		901,256	901,256
General supplies	2	235,368	235,370	1,000	(824)	176	1,002	234,544	235,546	1,000	147,879	148,879
Other objects		2,250	2,250		(1,000)	(1,000)		1,250	1,250		1,000	1,000
Total resource room/center	482,031	17,775,822	18,257,853	2,950	(31,564)	(28,614)	484,981	17,744,258	18,229,239	450,863	17,595,645	18,046,508
Autism:												
Salaries of teachers		8,638,490	8,638,490	150,000	(136,000)	14,000	150,000	8,502,490	8,652,490	60,660	8,495,674	8,556,334
Other salaries for instruction	29,177	2,764,121	2,793,298	36,371	135,924	172,295	65,548	2,900,045	2,965,593	46,273	2,873,255	2,919,528
Purchased professional-educational services		24,100	24,100		(14,000)	(14,000)		10,100	10,100		1,500	1,500
General supplies		131,965	131,965		(91)	(91)		131,874	131,874		82,091	82,091
Total autism	29,177	11,560,096	11,589,273	186,371	(14,167)	172,204	215,548	11,545,929	11,761,477	106,933	11,452,520	11,559,453

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, 2023

	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):												
Preschool disabilities-full time:												
Salaries of teachers	\$ 2,115,031		\$ 2,115,031	\$ 95,404		\$ 95,404	\$ 2,210,435		\$ 2,210,435	\$ 2,196,798		\$ 2,196,798
Other salaries for instruction	1,082,246		1,082,246	(81,932)		(81,932)	1,000,314		1,000,314	988,348		988,348
General supplies	24,042		24,042	(216)		(216)	23,826		23,826	16,197		16,197
Total preschool disabilities - full time	3,221,319	-	3,221,319	13,256	-	13,256	3,234,575	-	3,234,575	3,201,343	-	3,201,343
Home instruction:												
Purchased professional-educational services	618,647		618,647				618,647		618,647	310,454		310,454
Total home instruction	618,647	-	618,647	-	-	-	618,647	-	618,647	310,454	-	310,454
Total special education	4,394,781	\$ 50,238,454	54,633,235	202,577	\$ (1,207,626)	(1,005,049)	4,597,358	\$ 49,030,828	53,628,186	4,069,593	\$ 48,559,449	52,629,042
Bilingual education:												
Salaries of teachers	240,000	33,816,314	34,056,314	245,000	583,091	828,091	485,000	34,399,405	34,884,405	483,654	34,371,107	34,854,761
Other salaries for instruction	210,000	1,654,758	1,864,758	215,800	(544,750)	(328,950)	425,800	1,110,008	1,535,808	418,457	1,086,261	1,504,718
Other purchased services	7,289		7,289	90,000		90,000	97,289		97,289	45,017		45,017
General supplies	550,428	385,255	935,683	128,950	(57,991)	70,959	679,378	327,264	1,006,642	673,688	252,444	926,132
Textbooks		2,710	2,710		(2,710)	(2,710)						
Other objects	180,800	8,640	189,440	(158,790)	(940)	(159,730)	22,010	7,700	29,710	8,986	4,971	13,957
Total bilingual education	1,188,517	35,867,677	37,056,194	520,960	(23,300)	497,660	1,709,477	35,844,377	37,553,854	1,629,802	35,714,783	37,344,585
School sponsored co-curricular activities:												
Salaries	238,388	2,408,196	2,646,584	28,500	(586,800)	(558,300)	266,888	1,821,396	2,088,284	99,686	1,793,331	1,893,017
Supplies and materials		181,119	181,119		(96,658)	(96,658)		84,461	84,461		64,240	64,240
Other objects	554,892	19,095	573,987	130,074	(2,000)	128,074	684,966	17,095	702,061	342,314	15,565	357,879
Total school sponsored co-curricular activities	793,280	2,618,410	3,411,690	158,574	(695,458)	(536,884)	951,854	1,922,952	2,874,806	442,000	1,873,136	2,315,136
School sponsored athletic activities:												
Salaries	176,200	2,920,626	3,096,826	69,000	121,900	190,900	245,200	3,042,526	3,287,726	244,179	3,019,044	3,263,223
Purchased services	532,840	9,000	541,840	51,537	(9,000)	42,537	584,377		584,377	526,172		526,172
Supplies and materials	293,449	911,639	1,205,088		(179,013)	(179,013)	293,449	732,626	1,026,075	228,068	601,744	829,812
Other objects	72,023	257,732	329,755	50,000	1,000	51,000	122,023	258,732	380,755	110,907	247,502	358,409
Total school sponsored athletic activities	1,074,512	4,098,997	5,173,509	170,537	(65,113)	105,424	1,245,049	4,033,884	5,278,933	1,109,326	3,868,290	4,977,616
Before / after school programs - instruction:												
Salaries of teachers	1,795,757	2,084,636	3,880,393	(443,850)	(1,134,004)	(1,577,854)	1,351,907	950,632	2,302,539	1,232,242	795,087	2,027,329
Other salaries for instruction		324,591	324,591	3,000	79,503	82,503	3,000	404,094	407,094	1,935	335,336	337,271
Purchased professional and technical services	397,737		397,737	(108,387)		(108,387)	289,350		289,350	197,061		197,061
Total before / after school programs - instruction	2,193,494	2,409,227	4,602,721	(549,237)	(1,054,501)	(1,603,738)	1,644,257	1,354,726	2,998,983	1,431,238	1,130,423	2,561,661
Before / after school programs - support services:												
Salaries	343,112		343,112	26,000		26,000	369,112		369,112	324,465		324,465
Purchased services	15,362		15,362	415,229		415,229	430,591		430,591	211,111		211,111
Supplies and materials	9,471		9,471				9,471		9,471	3,295		3,295
Total before / after school programs - support services	367,945	-	367,945	441,229	-	441,229	809,174	-	809,174	538,871	-	538,871
Alternative education programs - instruction:												
Purchased professional and technical services		10,000	10,000		(10,000)	(10,000)						
General supplies		6,245	6,245					6,245	6,245		4,895	4,895
Total alternative education programs - instruction	-	16,245	16,245	-	(10,000)	(10,000)	-	6,245	6,245	-	4,895	4,895
Alternative education programs - support services:												
Salaries	177,955		177,955				177,955		177,955			
General supplies	3,000		3,000				3,000		3,000			
Total alternative education programs - support services	180,955	-	180,955	-	-	-	180,955	-	180,955	-	-	-
Other supplemental / at-risk programs - instruction:												
Salaries of reading specialists		112,386	112,386					112,386	112,386		111,779	111,779
Purchased professional and technical services		75,825	75,825		(6,500)	(6,500)		69,325	69,325		26,010	26,010
Total other supplemental / at-risk programs - instruction	-	188,211	188,211	-	(6,500)	(6,500)	-	181,711	181,711	-	137,789	137,789
Total instruction	64,331,104	262,864,358	327,195,462	(28,828,974)	(1,042,084)	(29,871,058)	35,502,130	261,822,274	297,324,404	23,896,411	259,312,764	283,209,175

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, 2023

	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	\$ 637,561		\$ 637,561				\$ 637,561		\$ 637,561	\$ 235,392		\$ 235,392
Tuition to other school districts in the state-special	2,010,241		2,010,241				2,010,241		2,010,241	1,503,609		1,503,609
Tuition to county vocational - regular	8,997,987		8,997,987	\$ (300,000)		\$ (300,000)	8,697,987		8,697,987	6,774,499		6,774,499
Tuition to county vocational - special	1,379,746		1,379,746			36,000	1,415,746		1,415,746	1,347,392		1,347,392
Tuition to county spec. svcs. & rds	6,489,959		6,489,959			770,000	7,259,959		7,259,959	5,716,130		5,716,130
Tuition to private school - hand in state	24,541,598		24,541,598	(3,087,832)		(3,087,832)	21,453,766		21,453,766	14,959,770		14,959,770
Tuition to private school - hand out state	131,387		131,387				131,387		131,387			
Tuition to state facilities	1,204,239		1,204,239	118,576		118,576	1,322,815		1,322,815	1,276,452		1,276,452
Tuition - other	1,162,838		1,162,838	50,000		50,000	1,212,838		1,212,838	1,181,631		1,181,631
Total undistributed expenditures - instruction	46,555,556	-	46,555,556	(2,413,256)	-	(2,413,256)	44,142,300	-	44,142,300	32,994,875	-	32,994,875
Attendance and social work services:												
Salaries	4,416,390	\$ 6,281,287	10,697,677	128,001	\$ (112,915)	15,086	4,544,391	\$ 6,168,372	10,712,763	4,514,845	\$ 6,093,618	10,608,463
Salaries of family liaisons / comm parent inv. Specialists	36,500	2,269,183	2,305,683		(54,880)	(54,880)	36,500	2,214,303	2,250,803	26,650	2,125,116	2,151,766
Other purchased services	18,595		18,595	11,127		11,127	29,722		29,722	29,120		29,120
Supplies and materials		69,147	69,147		(12,054)	(12,054)		57,093	57,093		32,527	32,527
Other objects	9,408	71,774	81,182	(6,961)	(1,800)	(8,761)	2,447	69,974	72,421	2,247	37,388	39,635
Total attendance and social work services	4,480,893	8,691,391	13,172,284	132,167	(181,649)	(49,482)	4,613,060	8,509,742	13,122,802	4,572,862	8,288,649	12,861,511
Health services:												
Salaries	1,577,835	8,147,927	9,725,762	(193,000)	(287,400)	(480,400)	1,384,835	7,860,527	9,245,362	1,320,484	7,782,084	9,102,568
Other salaries	864,609	291,714	1,156,323	146,640	(82,940)	63,700	1,011,249	208,774	1,220,023	791,686	141,403	933,089
Purchased prof. and tech. services	178,337		178,337	27,693		27,693	206,030		206,030	137,797		137,797
Other purchased services	10,000		10,000	12,300		12,300	22,300		22,300	19,000		19,000
Supplies and materials	282,731	139,856	422,587	76,478	(11,125)	65,353	359,209	128,731	487,940	194,431	78,573	273,004
Other objects	9,408		9,408	(3,153)		(3,153)	6,255		6,255	5,780		5,780
Total health services	2,922,920	8,579,497	11,502,417	66,958	(381,465)	(314,507)	2,989,878	8,198,032	11,187,910	2,469,178	8,002,060	10,471,238
Other support services - speech, OT, PT and related services:												
Salaries	4,972,447		4,972,447				4,972,447		4,972,447	4,036,169		4,036,169
Purchased professional educational services	7,770,483		7,770,483	915,000		915,000	8,685,483		8,685,483	7,300,978		7,300,978
Total other support services - speech, OT, PT and related services	12,742,930	-	12,742,930	915,000	-	915,000	13,657,930	-	13,657,930	11,337,147	-	11,337,147
Other support services - students - extra services:												
Salaries	11,744,634		11,744,634				11,744,634		11,744,634	9,212,838		9,212,838
Total other support services - students - extra services	11,744,634	-	11,744,634	-	-	-	11,744,634	-	11,744,634	9,212,838	-	9,212,838
Other support services - students - guidance:												
Salaries of other prof. staff	1,655,716	8,235,756	9,891,472	(37,000)	3,101	(33,899)	1,618,716	8,238,857	9,857,573	1,343,725	8,209,660	9,553,385
Salaries secretary/clerical assts.	399,142	59,958	459,100	91,617	500	92,117	490,759	60,458	551,217	402,509	60,367	462,876
Other salaries	1,658,894	603,944	2,262,838	(74,617)	280,614	205,997	1,584,277	884,558	2,468,835	1,271,708	872,365	2,144,073
Purchased professional - educational services		8,500	8,500		10,647	10,647		19,147	19,147		11,497	11,497
Other purchased prof. and tech. services	114,934		114,934	(30,074)		(30,074)	84,860		84,860	4,470		4,470
Other purchased services	24,599		24,599				24,599		24,599	3,897		3,897
Supplies and materials	68,805	48,379	117,184	(5,666)	(5,757)	(11,423)	63,139	42,622	105,761	21,884	23,252	45,136
Other objects	73,366	10,591	83,957	25,176	251	25,427	98,542	10,842	109,384	84,176	7,226	91,402
Total other support services - students - guidance	3,995,456	8,967,128	12,962,584	(30,564)	289,356	258,792	3,964,892	9,256,484	13,221,376	3,132,369	9,184,367	12,316,736
Other support services - students special (child study teams):												
Salaries of other prof. staff	17,352,964		17,352,964	(87,865)		(87,865)	17,265,099		17,265,099	14,934,800		14,934,800
Salaries secretary/clerical assts. (105)	101,431		101,431	51,494		51,494	152,925		152,925	100,038		100,038
Other salaries	386,208		386,208				386,208		386,208	337,714		337,714
Other purchased prof. and tech. services	289,217		289,217	(211,279)		(211,279)	77,938		77,938	40,814		40,814
Other purchased services	21,231		21,231				21,231		21,231	7,484		7,484
Supplies and materials	203,834		203,834	(17,777)		(17,777)	186,057		186,057	91,822		91,822
Other objects	21,273		21,273	91,176		91,176	112,449		112,449	49,080		49,080
Total other support services - students special (child study teams)	18,376,158	-	18,376,158	(174,251)	-	(174,251)	18,201,907	-	18,201,907	15,561,752	-	15,561,752

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, 2023

	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):												
Improvement of instruction services/instructional staff:												
Salaries of supervisors of instruction		\$ 7,712,228	\$ 7,712,228		\$ (245,350)	\$ (245,350)		\$ 7,466,878	\$ 7,466,878		\$ 7,423,271	\$ 7,423,271
Salaries of other professional staff	\$ 5,239,752	7,915,179	13,154,931	\$ (151,000)	(275,000)	(426,000)	\$ 5,088,752	7,640,179	12,728,931	\$ 4,943,403	7,619,083	12,562,486
Salaries of secretarial and clerical assistants	766,418	4,483,345	5,249,763	38,500	103,119	141,619	804,918	4,586,464	5,391,382	746,962	4,552,764	5,299,726
Other salaries	1,868,119	12,000	1,880,119	423,849		423,849	2,291,968	12,000	2,303,968	1,834,127	12,000	1,846,127
Salaries of facilitators, math and literacy coaches	252,623	7,581,295	7,833,918	2,000	(101,100)	(99,100)	254,623	7,480,195	7,734,818	247,393	7,450,523	7,697,916
Purchased professional educational services	3,287,620	608,767	3,896,387	(267,000)	(119,545)	(386,545)	3,020,620	489,222	3,509,842	2,069,987	426,303	2,496,290
Other purchased professional and technical services	24,628		24,628	2,349		2,349	26,977		26,977	12,304		12,304
Other purchased services	225,201		225,201	32,691		32,691	257,892		257,892	126,308		126,308
Supplies and materials	703,629	44,996	748,625	10,170	(10,234)	(64)	713,799	34,762	748,561	224,969	30,233	255,202
Other objects	193,885	250,377	444,262	641	(81,117)	(80,476)	194,526	169,260	363,786	94,987	118,195	213,182
Total improvement of instruction services/instructional staff	12,561,875	28,608,187	41,170,062	92,200	(729,227)	(637,027)	12,654,075	27,878,960	40,533,035	10,300,440	27,632,372	37,932,812
Educational media services/school library:												
Salaries	64,181	2,239,272	2,303,453	45,000	(410,000)	(365,000)	109,181	1,829,272	1,938,453	108,285	1,819,397	1,927,682
Other salaries	24,940	8,979	33,919	(22,000)	35,000	13,000	2,940	43,979	46,919	2,419	42,096	44,515
Purchased prof. and tech. services	53,306	2,475	55,781	(3,000)	(2,000)	(5,000)	50,306	475	50,781	48,615	95	48,710
Other purchased services		1,100	1,100					1,100	1,100			
Supplies and materials		73,092	73,092		(5,765)	(5,765)		67,327	67,327		31,125	31,125
Other objects		10,084	10,084		(1,635)	(1,635)		8,449	8,449		6,753	6,753
Total educational media services/school library	142,427	2,335,002	2,477,429	20,000	(384,400)	(364,400)	162,427	1,950,602	2,113,029	159,319	1,899,466	2,058,785
Instructional staff training services:												
Purchased professional - educational services	60,301	275,515	335,816	113,500	(39,660)	73,840	173,801	235,855	409,656	147,374	148,143	295,517
Other purchased services	278,998		278,998	(18,500)		(18,500)	260,498		260,498	65,884		65,884
Supplies and materials		34,099	34,099		(7,000)	(7,000)		27,099	27,099		9,959	9,959
Other objects		13,210	13,210		4,877	4,877		18,087	18,087		15,815	15,815
Total instructional staff training services	339,299	322,824	662,123	95,000	(41,783)	53,217	434,299	281,041	715,340	213,258	173,917	387,175
Support services - general administration:												
Salaries	1,789,285		1,789,285	55,000		55,000	1,844,285		1,844,285	1,834,743		1,834,743
Salaries of attorneys	864,401		864,401	(65,000)		(65,000)	799,401		799,401	795,150		795,150
Other salaries	703,315		703,315	10,000		10,000	713,315		713,315	695,113		695,113
Legal services	2,212,935		2,212,935	1,230,015		1,230,015	3,442,950		3,442,950	2,452,486		2,452,486
Expenditure & internal control audit fees	398,250		398,250				398,250		398,250	199,125		199,125
Other purchased prof. services	189,375		189,375	(6,280)		(6,280)	183,095		183,095	89,375		89,375
Purchased tech. services	294,342		294,342	2,696		2,696	297,038		297,038	237,573		237,573
Communications/telephone	2,502,691		2,502,691	(293,232)		(293,232)	2,209,459		2,209,459	1,510,419		1,510,419
Miscellaneous purchased services	176,062		176,062	(12,000)		(12,000)	164,062		164,062	48,789		48,789
General supplies	131,741		131,741	(28,281)		(28,281)	103,460		103,460	74,626		74,626
Judgments against the school district	1,996,924		1,996,924	1,807,979		1,807,979	3,804,903		3,804,903	3,263,110		3,263,110
Miscellaneous expenditures	466,877		466,877	62,615		62,615	529,492		529,492	447,651		447,651
Total support services - general administration	11,726,198	-	11,726,198	2,763,512	-	2,763,512	14,489,710	-	14,489,710	11,648,160	-	11,648,160
Support services - school administration:												
Salaries of principals/asst. principals	1,527,261	16,923,676	18,450,937	300,000	1,868,650	2,168,650	1,827,261	18,792,326	20,619,587	1,758,153	18,744,617	20,502,770
Salaries secretary/clerical assts.	175,221	4,958,473	5,133,694		91,881	91,881	175,221	5,050,354	5,225,575	131,849	4,994,366	5,126,215
Other salaries		150,929	150,929		149,807	149,807		300,736	300,736		243,096	243,096
Other purchased services	5,259	1,305,185	1,310,444	8,840	28,135	36,975	14,099	1,333,320	1,347,419	1,476	845,835	847,311
Supplies and materials	998	656,141	657,139	5,000	(7,848)	(2,848)	5,998	648,293	654,291	5,438	444,596	450,034
Other objects	148	367,852	368,000	2,500	29,941	32,441	2,648	397,793	400,441	460	222,510	222,970
Total support services - school administration	1,708,887	24,362,256	26,071,143	316,340	2,160,566	2,476,906	2,025,227	26,522,822	28,548,049	1,897,376	25,495,020	27,392,396

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, 2023

	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):												
Central Services:												
Salaries	\$ 9,925,411		\$ 9,925,411	\$ 5,684		\$ 5,684	\$ 9,931,095		\$ 9,931,095	\$ 8,508,286		\$ 8,508,286
Purchased professional services	4,586,029		4,586,029	399,703		399,703	4,985,732		4,985,732	1,265,972		1,265,972
Purchased technical services	1,366,647		1,366,647	981,388		981,388	2,348,035		2,348,035	1,750,751		1,750,751
Misc purchased services	705,769		705,769	353,240		353,240	1,059,009		1,059,009	706,248		706,248
Supplies and materials	243,396		243,396	70,454		70,454	313,850		313,850	252,770		252,770
Miscellaneous expenditures	124,377		124,377	48,018		48,018	172,395		172,395	104,809		104,809
Total Central Services	16,951,629	-	16,951,629	1,858,487	-	1,858,487	18,810,116	-	18,810,116	12,588,836	-	12,588,836
Admin Info Technology:												
Salaries	2,781,097		2,781,097				2,781,097		2,781,097	2,439,661		2,439,661
Purchased professional services	1,342,096		1,342,096	(833,880)		(833,880)	508,216		508,216	440,968		440,968
Purchased technical services	2,070,493		2,070,493	2,768,165		2,768,165	4,838,658		4,838,658	4,410,089		4,410,089
Other purchased services	155,000		155,000	(150,000)		(150,000)	5,000		5,000			
Supplies and materials	1,367,806		1,367,806	(183,914)		(183,914)	1,183,892		1,183,892	1,106,101		1,106,101
Other objects	25,728		25,728	(22,000)		(22,000)	3,728		3,728			
Total Admin Info Technology	7,742,220	-	7,742,220	1,578,371	-	1,578,371	9,320,591	-	9,320,591	8,396,819	-	8,396,819
Required maintenance for school facilities:												
Salaries	24,039,594		24,039,594	2,870,000		2,870,000	26,909,594		26,909,594	26,498,936		26,498,936
Cleaning, repair and maintenance services	6,722,462		6,722,462	(2,151,535)		(2,151,535)	4,570,927		4,570,927	3,020,945		3,020,945
Lead testing of drinking water	250,721		250,721				250,721		250,721			
General supplies	1,951,922		1,951,922	(160,895)		(160,895)	1,791,027		1,791,027	1,222,535		1,222,535
Other objects	64,786		64,786	215,000		215,000	279,786		279,786	90,733		90,733
Total required maintenance for school facilities	33,029,485	-	33,029,485	772,570	-	772,570	33,802,055	-	33,802,055	30,833,149	-	30,833,149
Custodial services:												
Salaries	24,148,602		24,148,602	865,300		865,300	25,013,902		25,013,902	24,828,164		24,828,164
Purchased professional and technical services	4,492,926		4,492,926	(103,165)		(103,165)	4,389,761		4,389,761	2,393,384		2,393,384
Cleaning, repair and maintenance services	6,059,482		6,059,482	231,000		231,000	6,290,482		6,290,482	3,376,348		3,376,348
Rental of land bldgs. - non-lease purchase	12,250,677		12,250,677	543,700		543,700	12,794,377		12,794,377	11,018,166		11,018,166
Other purchased property services	1,800,001		1,800,001				1,800,001		1,800,001	1,589,377		1,589,377
Insurance	2,881,872		2,881,872	2,866,157		2,866,157	5,748,029		5,748,029	5,656,579		5,656,579
Misc. purchased services	60,186		60,186				60,186		60,186	35,978		35,978
General supplies	685,981		685,981	105,000		105,000	790,981		790,981	608,164		608,164
Energy (electricity)	10,580,476		10,580,476	2,700,000		2,700,000	13,280,476		13,280,476	11,188,180		11,188,180
Energy (oil)	136,240		136,240	(34,956)		(34,956)	101,284		101,284	16,764		16,764
Energy (gasoline)	79,445		79,445	205,852		205,852	285,297		285,297	235,428		235,428
Other objects	1,984,479		1,984,479	1,976,075		1,976,075	3,960,554		3,960,554	3,941,327		3,941,327
Payment of Debt Service	3,156,075		3,156,075	(1,976,075)		(1,976,075)	1,180,000		1,180,000	1,180,000		1,180,000
Total custodial services	68,316,442	-	68,316,442	7,378,888	-	7,378,888	75,695,330	-	75,695,330	66,067,859	-	66,067,859
Security:												
Salaries	6,527,757	\$ 8,667,221	15,194,978	2,792,000	\$ 281,100	3,073,100	9,319,757	\$ 8,948,321	18,268,078	9,275,535	\$ 8,891,231	18,166,766
Purchased professional and technical services	46,570		46,570	38,611		38,611	85,181		85,181	67,987		67,987
Cleaning, repair and maintenance services	1,053		1,053	16,098		16,098	17,151		17,151	5,532		5,532
General supplies	6,455,473	114,294	6,569,767	(5,720,136)	(41,335)	(5,761,471)	735,337	72,959	808,296	318,082	48,085	366,167
Other objects				7,000		7,000	7,000		7,000			
Total security	13,030,853	8,781,515	21,812,368	(2,866,427)	239,765	(2,626,662)	10,164,426	9,021,280	19,185,706	9,667,136	8,939,316	18,606,452

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, 2023

	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):												
Student transportation services:												
Salaries for pupil trans. - (other than between home/school)	\$ 1,792,040		\$ 1,792,040	\$ (65,000)		\$ (65,000)	\$ 1,727,040		\$ 1,727,040	\$ 1,440,267		\$ 1,440,267
Salaries for pupil trans. - (between home & school-nonpublic)	150,000		150,000	165,000		165,000	315,000		315,000	310,102		310,102
Management fee- ESC & CTSA trans. program	451,339		451,339	100,000		100,000	551,339		551,339	537,000		537,000
Other purchased professional and technical services	101,322		101,322				101,322		101,322	63,241		63,241
Cleaning, repair and maintenance services	106,335		106,335				106,335		106,335	101,727		101,727
Rental payments-school buses	233,684		233,684				233,684		233,684	230,836		230,836
Contracted services (between home and sch.) - vendor	2,771,222		2,771,222	507,549		507,549	3,278,771		3,278,771	3,247,995		3,247,995
Contracted services (other than home to sch.) - vendor	3,625,041	\$ 907,848	4,532,889	(1,163,858)	\$ 109,568	(1,054,290)	2,461,183	\$ 1,017,416	3,478,599	963,517	\$ 469,965	1,433,482
Contracted services (special ed.) - vendor	29,357,681		29,357,681	14,650,000		14,650,000	44,007,681		44,007,681	42,529,831		42,529,831
Contracted services (regular) - esc				756,200		756,200	756,200		756,200	735,734		735,734
Contracted services (special ed.) - esc	9,541,625		9,541,625	5,793,163		5,793,163	15,334,788		15,334,788	14,605,201		14,605,201
Contracted services - aid in lieu of payments - nonpublic	540,111		540,111				540,111		540,111	443,007		443,007
Contracted services - aid in lieu of payments - charter	175,496		175,496				175,496		175,496	4,867		4,867
Miscellaneous purchased services	5,224		5,224				5,224		5,224	2,600		2,600
General supplies	55,152		55,152	(1,283)		(1,283)	53,869		53,869	20,175		20,175
Other Objects	11,577		11,577	(1,500)		(1,500)	10,077		10,077	5,899		5,899
Total student transportation services	48,917,849	907,848	49,825,697	20,740,271	109,568	20,849,839	69,658,120	1,017,416	70,675,536	65,241,999	469,965	65,711,964
Unallocated benefits - employee benefits:												
Social security contributions	10,473,111		10,473,111	4,000,000		4,000,000	14,473,111		14,473,111	12,287,410		12,287,410
T.P.A.F. Contributions - ERIP (Early Retirement Incentive Program)	3,643,829		3,643,829	3,210,000		3,210,000	6,853,829		6,853,829	5,981,151		5,981,151
Other retirement contributions - pers	18,066,831		18,066,831	660,385		660,385	18,727,216		18,727,216	18,499,558		18,499,558
Other retirement contributions - deferred pers	936,640		936,640	92,000		92,000	1,028,640		1,028,640	1,027,460		1,027,460
Unemployment compensation	2,000,000		2,000,000	1,550,381		1,550,381	3,550,381		3,550,381	3,550,381		3,550,381
Worker's compensation	8,875,285		8,875,285				8,875,285		8,875,285	7,324,964		7,324,964
Health benefits	42,027,430	58,188,140	100,215,570	(1,729,255)		(1,729,255)	40,298,175	58,188,140	98,486,315	28,845,845	58,188,140	87,033,985
Tuition reimbursement	368,500		368,500	(350,000)		(350,000)	18,500		18,500			
Other employment benefits	7,453,452		7,453,452	(666,859)		(666,859)	6,786,593		6,786,593	6,783,349		6,783,349
Total unallocated benefits	93,845,078	58,188,140	152,033,218	6,766,652	-	6,766,652	100,611,730	58,188,140	158,799,870	84,300,118	58,188,140	142,488,258
On-behalf payments:												
On-behalf TPAF pension and annuity fund										115,659,740		115,659,740
On-behalf TPAF post retirement medical										30,383,534		30,383,534
On-behalf TPAF long-term disability insurance										51,467		51,467
Reimbursed TPAF social security contributions										25,658,333		25,658,333
Total on-behalf payments	-	-	-	-	-	-	-	-	-	171,753,074	-	171,753,074
Total undistributed expenditures	409,130,789	149,743,788	558,874,577	38,011,918	1,080,731	39,092,649	447,142,707	150,824,519	597,967,226	552,348,564	148,273,272	700,621,836
Total expenditures - current expense	473,461,893	412,608,146	886,070,039	9,182,944	38,647	9,221,591	482,644,837	412,646,793	895,291,630	576,244,975	407,586,036	983,831,011
Capital outlay												
Equipment:												
Regular programs - instruction:												
Grades 1-5		131,710	131,710		(39,703)	(39,703)		92,007	92,007		49,068	49,068
Grades 9-12		305,978	305,978	116,219	(7,900)	108,319	116,219	298,078	414,297	40,535	277,472	318,007
Special Education - instruction:												
Multiple Disabilities		3,688	3,688					3,688	3,688		3,688	3,688
Instructional Alternative Education Programs				20,000		20,000	20,000		20,000	8,966		8,966
Undistributed expenditures:												
Non-Instructional	3,336	254,116	257,452	5,825	6,674	12,499	9,161	260,790	269,951	9,161	147,050	156,211
Health Services	262,240		262,240	(114,000)		(114,000)	148,240		148,240	148,240		148,240
Legal Services				4,980		4,980	4,980		4,980			
Support services - instructional staff												
Support services school administration		3,000	3,000		(3,000)	(3,000)						
Central services	34,631		34,631	827,400		827,400	862,031	130,880	130,880		40,839	40,839
Admin info tech	64,853		64,853	859,887		859,887	924,740		924,740	587,163		587,163
Security	160,000	2,000	162,000	1,997,191		1,997,191	2,157,191	2,000	2,159,191	1,352,178		1,352,178
Required maintenance for school facilities	1,063,478		1,063,478	(675,000)		(675,000)	388,478		388,478	231,358		231,358
Total equipment	1,588,538	826,090	2,414,628	3,042,502	(38,647)	3,003,855	4,631,040	787,443	5,418,483	2,576,583	518,117	3,094,700

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, 2023

	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 (continued):												
Facilities acquisition and construction services:												
Construction services	\$ 8,846,935		\$ 8,846,935	\$ 6,083,906		\$ 6,083,906	\$ 14,930,841		\$ 14,930,841	\$ 6,188,500		\$ 6,188,500
Total facilities acquisition and construction svcs.	8,846,935	-	8,846,935	6,083,906	-	6,083,906	14,930,841	-	14,930,841	6,188,500	-	6,188,500
Total capital outlay	10,435,473	\$ 826,090	11,261,563	9,126,408	\$ (38,647)	9,087,761	19,561,881	\$ 787,443	20,349,324	8,765,083	\$ 518,117	9,283,200
Special schools:												
Summer school - instruction:												
Other salaries for instruction	1,140,683		1,140,683	(344,626)		(344,626)	796,057		796,057	549,800		549,800
Purchased professional and technical services	972,105		972,105				972,105		972,105	669,986		669,986
General supplies	132,246		132,246	(115,224)		(115,224)	17,022		17,022	16,267		16,267
Total summer school - instruction	2,245,034	-	2,245,034	(459,850)	-	(459,850)	1,785,184	-	1,785,184	1,236,053	-	1,236,053
Summer school - support services:												
Salaries	477,400		477,400	459,850		459,850	937,250		937,250	908,726		908,726
Total summer school support services	477,400	-	477,400	459,850	-	459,850	937,250	-	937,250	908,726	-	908,726
Total summer school	2,722,434	-	2,722,434	-	-	-	2,722,434	-	2,722,434	2,144,779	-	2,144,779
Accredited evening/adult/post grad. - instruction:												
Stipends	375,000		375,000				375,000		375,000	323,967		323,967
Total accredited evening/adult/post grad. - instruction	375,000	-	375,000	-	-	-	375,000	-	375,000	323,967	-	323,967
Accredited evening/adult/post grad. - support:												
Salaries	489,894		489,894	45,000		45,000	534,894		534,894	476,961		476,961
Supplies and materials	24,394		24,394				24,394		24,394	2,388		2,388
Travel	2,500		2,500				2,500		2,500			
Other objects	2,500		2,500				2,500		2,500	115		115
Total accredited evening/adult/post grad.-support	519,288		519,288	45,000		45,000	564,288		564,288	479,464		479,464
Total accredited evening/adult/post grad.	894,288		894,288	45,000		45,000	939,288		939,288	803,431		803,431
Total special schools	3,616,722		3,616,722	45,000		45,000	3,661,722		3,661,722	2,948,210		2,948,210
Transfer of funds to charter schools	342,000,000		342,000,000	(17,675,206)		(17,675,206)	324,324,794		324,324,794	316,120,166		316,120,166
Total expenditures	829,514,088	413,434,236	1,242,948,324	679,146	-	679,146	830,193,234	413,434,236	1,243,627,470	904,078,434	408,104,153	1,312,182,587
Excess (deficiency) of revenues over (under) expenditures	355,073,268	(413,434,236)	(58,360,968)	(679,146)	-	(679,146)	354,394,122	(413,434,236)	(59,040,114)	480,770,354	(408,104,153)	72,666,201
Other financing sources (uses):												
Transfer in - contribution to school based budgets - GF		397,099,031	397,099,031		(1,065,015)	(1,065,015)		396,034,016	396,034,016		391,050,153	391,050,153
Transfer in - contribution to school based budgets - encumbrances 2022/23											1,828,409	1,828,409
Transfer in - contribution to school based budgets - SRF		14,759,720	14,759,720		1,065,015	1,065,015		15,824,735	15,824,735		15,627,889	15,627,889
Transfers in - capital projects fund										150		150
Transfers out - capital project fund										(11,170)		(11,170)
Transfers out - Preschool Education Aid Inclusion	(3,981,117)		(3,981,117)				(3,981,117)		(3,981,117)	(3,981,117)		(3,981,117)
Transfers out - food service	(500,000)		(500,000)				(500,000)		(500,000)			
Transfer out - contribution to school based budgets	(397,099,031)		(397,099,031)	1,065,015		1,065,015	(396,034,016)		(396,034,016)	(391,050,153)		(391,050,153)
Transfer out - contribution to school based budgets - 2022/23 encumbrances										(1,828,409)		(1,828,409)
Total other financing sources (uses)	(401,580,148)	411,858,751	10,278,603	1,065,015	-	1,065,015	(400,515,133)	411,858,751	11,343,618	(396,870,699)	408,506,451	11,635,752
Net Change in Fund Balance	(46,506,880)	(1,575,485)	(48,082,365)	385,869		385,869	(46,121,011)	(1,575,485)	(47,696,496)	83,899,655	402,298	84,301,953
Fund balances, July 1	142,169,694	1,575,485	143,745,179				142,169,694	1,575,485	143,745,179	142,169,694	1,575,485	143,745,179
Fund balances, June 30	\$ 95,662,814	-	\$ 95,662,814	\$ 385,869	-	\$ 385,869	\$ 96,048,683	-	\$ 96,048,683	\$ 226,069,349	\$ 1,977,783	\$ 228,047,132

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, 2023

	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
Recapitulation of (deficiency) excess of revenues (under) over expenditures												
Adjustment for prior year encumbrances	\$ (18,884,633)	\$ (1,575,485)	\$ (20,460,118)				\$ (18,884,633)	\$ (1,575,485)	\$ (20,460,118)	\$ (18,884,633)	\$ (1,575,485)	\$ (20,460,118)
Budgeted fund balance	(27,622,247)		(27,622,247)	\$ 385,869		\$ 385,869	(27,236,378)		(27,236,378)	99,784,288	1,977,783	101,762,071
Capital reserve										3,000,000		3,000,000
Total	\$ (46,506,880)	\$ (1,575,485)	\$ (48,082,365)	\$ 385,869	-	\$ 385,869	\$ (46,121,011)	\$ (1,575,485)	\$ (47,696,496)	\$ 83,899,655	\$ 402,298	\$ 84,301,953

Newark Board of Education
Special Revenue Fund

Budgetary Comparison Schedule
Budgetary Basis

Year Ended June 30, 2023

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REVENUES					
Local sources	\$ 35,000	\$ 2,142,112	\$ 2,177,112	\$ 3,884,834	\$ (1,707,722)
State sources	106,852,443	21,323,938	128,176,381	117,314,650	10,861,731
Federal sources	219,431,150	89,885,474	309,316,624	183,332,105	125,984,519
Total revenues	<u>326,318,593</u>	<u>113,351,524</u>	<u>439,670,117</u>	<u>304,531,589</u>	<u>135,138,528</u>
EXPENDITURES					
Instruction:					
Salaries of teachers	35,165,495	(18,081,019)	17,084,476	16,567,280	517,196
Other salaries for instruction	5,109,819	22,477,314	27,587,133	23,145,739	4,441,394
Unused Vacation Time	150,000	(120,000)	30,000	12,758	17,242
Purchased prof. and technical services	1,117,504	286,761	1,404,265	333,444	1,070,821
Purchased prof. and educational services	140,000	16,837,522	16,977,522	9,296,122	7,681,400
Other purchased services	5,104,369	(2,802,524)	2,301,845	1,704,083	597,762
Travel		7,860	7,860		7,860
General supplies	2,282,078	56,216,761	58,498,839	35,088,384	23,410,455
Textbooks	148,973	13,009,602	13,158,575	7,767,826	5,390,749
Other objects		4,131,026	4,131,026	830,218	3,300,808
Total instruction	<u>49,218,238</u>	<u>91,963,303</u>	<u>141,181,541</u>	<u>94,745,854</u>	<u>46,435,687</u>
Support services:					
Salaries of supervisors of instruction	969,466	198,194	1,167,660	1,160,001	7,659
Salaries of program directors	822,841	78,705	901,546	890,321	11,225
Salaries of other professional staff	4,804,942	(196,715)	4,608,227	4,138,046	470,181
Salaries of secretarial and clerical asst.	379,000	301,873	680,873	653,282	27,591
Other salaries	936,077	13,485,767	14,421,844	5,937,110	8,484,734
Salaries of family - parent liason	227,700	625,548	853,248	632,038	221,210
Salaries of Community/School/Social Services Coordinators		219,823	219,823	142,590	77,233
Salaries of master teachers	2,561,756	289,951	2,851,707	2,721,386	130,321
Unused Vacation Time	150,000		150,000	67,682	82,318
Personal services - employee benefits	7,341,597	8,526,659	15,868,256	13,307,339	2,560,917
Purchased professional and technical services		461,050	461,050	122,950	338,100
Purchased professional-educational services	4,592,872	24,407,312	29,000,184	19,078,023	9,922,161
Purchased educational services - contracted Pre-K	48,961,613	3,453,133	52,414,746	52,238,276	176,470
Purchased educational services - Head Start	9,399,023	(390,613)	9,008,410	8,482,819	525,591
Other Purchased Professional - Education Services.	257,000	27,048	284,048	229,740	54,308
Other purchased professional services	931,914	17,474,600	18,406,514	13,365,500	5,041,014
Rentals	335,500	539,929	875,429	746,987	128,442
Other purchased services		15,935,126	15,935,126	3,251,931	12,683,195
Contr. Services - transportation	230,025	285,718	515,743	249,442	266,301
Cleaning, Repair and Maintenance Services.	177,498,853	(135,909,762)	41,589,091	25,819,296	15,769,795
Communications/Telephone		11,185	11,185	10,804	381
Travel	52,500	184,935	237,435	77,073	160,362
Miscellaneous Purchases	783,367	3,543,670	4,327,037	4,250,153	76,884
Supplies and materials	820,545	15,021,348	15,841,893	3,425,026	12,416,867
Energy		60,001	60,001	23,584	36,417
Scholarships awarded				99,001	(99,001)
Student Activities				3,263,316	(3,263,316)
Other objects	162,500	4,575,492	4,737,992	1,333,601	3,404,391
Total support services	<u>262,219,091</u>	<u>(26,790,023)</u>	<u>235,429,068</u>	<u>165,717,317</u>	<u>69,711,751</u>
Facilities acquisition and construction services:					
Construction services		22,990,750	22,990,750	20,549,888	2,440,862
Buildings		6,600,000	6,600,000	1,044,407	5,555,593
Facilities & Security Equipment		408,779	408,779	406,279	2,500
Instructional equipment	121,544	6,885,312	7,006,856	5,032,177	1,974,679
Noninstructional equipment		6,993,187	6,993,187	2,162,325	4,830,862
Total facilities acquisition and construction services	<u>121,544</u>	<u>43,878,028</u>	<u>43,999,572</u>	<u>29,195,076</u>	<u>14,804,496</u>
Contribution to Charter Schools		3,235,204	3,235,204	3,235,204	-
Other Financing Sources (Uses)					
Contribution to school based budgets	14,759,720	1,065,012	15,824,732	15,627,889	196,843
Transfer in from general fund				(3,981,117)	3,981,117
Total Other Financing Sources (Uses)	<u>14,759,720</u>	<u>1,065,012</u>	<u>15,824,732</u>	<u>11,646,772</u>	<u>4,177,960</u>
Total expenditures and other financing sources (uses)	326,318,593	113,351,524	439,670,117	304,540,223	135,129,894
Excess (deficiency) of revenues (under) over expenditures	-	-	-	(8,634)	8,634
Fund Balance, July 1	1,728,114	1,523,846	3,251,960	1,527,555	1,724,405
Fund Balance June 30	<u>\$ 1,728,114</u>	<u>\$ 1,523,846</u>	<u>\$ 3,251,960</u>	1,518,921	<u>\$ 1,733,039</u>
Reconciliation to GAAP					
Last state aid payments not recognized on GAAP Basis				(9,913,466)	
Fund balance per governmental special revenue fund (GAAP) (B-2)				<u>\$ (8,394,545)</u>	
Recapitulation:					
Restricted -					
Student Activities				\$ 1,012,003	
Scholarships				336,143	
Unassigned (deficit)				(9,742,691)	
				<u>\$ (8,394,545)</u>	

Note to Required Supplementary Information

Newark Board of Education
 Note to Required Supplementary Information

Budget to GAAP Reconciliation

Year ended June 30, 2023

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

	<u>General Fund</u>	<u>Special Revenue Fund</u>
Sources/inflows of resources		
Actual amounts (budgetary basis) "revenue" from the Budgetary Comparison Schedule (C-1, C-2)	\$ 1,384,848,788	\$ 304,531,589
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		(74,736,432)
Prior year (net of cancellations)		23,255,706
State aid payment from prior year recognized in prior year for budgetary purposes, and recognized for GAAP statements in the current fiscal year.	91,082,800	9,897,467
State aid payments recognized for budgetary purposes, not recognized for GAAP statements.	<u>(103,285,365)</u>	<u>(9,913,466)</u>
Total revenues as reported on the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds (B-2)	<u>\$ 1,372,646,223</u>	<u>\$ 253,034,864</u>
Uses/outflows of resources		
Actual amounts (budgetary basis) "total outflows" from the Budgetary Comparison Schedule (C-1, C-2)	\$ 1,312,182,587	\$ 308,521,340
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		(74,736,432)
Prior year (net of cancellations)		23,255,706
Miscellaneous adjustment		1
Transfers to the General Fund are presented as outflows of budgetary resources but are not expenditures for financial reporting purposes.		<u>(15,627,889)</u>
Total expenditures as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds (B-2)	<u>\$ 1,312,182,587</u>	<u>\$ 241,412,726</u>

Supplementary Information

School Level Schedules

Newark Board of Education
General Fund

Combining Balance Sheet - Budgetary Basis
June 30, 2023

	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund
Assets			
Cash and cash equivalents	\$ 118,914,354	\$ 14,060,322	\$ 132,974,676
Interfunds receivable	38,894,783		38,894,783
Intergovernmental accounts receivable - state	110,389,102		110,389,102
Intergovernmental accounts receivable - other	523,700		523,700
Total assets	<u>\$ 268,721,939</u>	<u>\$ 14,060,322</u>	<u>\$ 282,782,261</u>
Liabilities and fund balances			
Liabilities:			
Accounts payable	\$ 20,555,160	\$ 533,778	\$ 21,088,938
Accrued liabilities	13,866,685	11,548,761	25,415,446
Payroll deductions and withholdings payable	6,295,716		6,295,716
Unemployment compensation claims payable	1,907,932		1,907,932
Other liabilities	27,097		27,097
Total liabilities	<u>42,652,590</u>	<u>12,082,539</u>	<u>54,735,129</u>
Fund balances:			
Restricted fund balances:			
Excess surplus-prior year	33,875,300		33,875,300
Excess surplus-current year	116,661,614		116,661,614
Capital reserve	12,419,941		12,419,941
Unemployment compensation	8,040,968		8,040,968
Assigned to:			
Other purposes - year end encumbrances	28,830,978	1,977,783	30,808,761
Unassigned fund balance	26,240,548		26,240,548
Total fund balances	<u>226,069,349</u>	<u>1,977,783</u>	<u>228,047,132</u>
Total liabilities and fund balances	<u>\$ 268,721,939</u>	<u>\$ 14,060,322</u>	<u>\$ 282,782,261</u>

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2023

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	\$ 396,034,016		\$ 391,050,153	\$ 4,983,863
General Fund Reserve for Encumbrances at June 30, 2022	1,575,485		1,426,111	149,374
General Fund Contribution	<u>397,609,501</u>	<u>96.18 %</u>	<u>392,476,264</u>	<u>5,133,237</u>
Restricted Federal Resources				
Title I, Part A	14,489,301	3.50	14,309,047	180,254
Title II, Part A	<u>1,335,434</u>	<u>0.32</u>	<u>1,318,842</u>	<u>16,592</u>
Restricted Federal Resources Total	<u>15,824,735</u>	<u>3.82</u>	<u>15,627,889</u>	<u>196,846</u>
Totals	<u>\$ 413,434,236</u>	<u>100.00 %</u>	<u>\$ 408,104,153</u>	<u>\$ 5,330,083</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2023

School: Abington Avenue

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budget	\$ 7,590,295		\$ 7,471,633	\$ 118,662
General Fund Reserve for Encumbrances at June 30, 2022	81,585		80,205	1,380
General Fund Contribution	<u>7,671,880</u>	<u>95.07 %</u>	<u>7,551,838</u>	<u>120,042</u>
Restricted Federal Resources				
Title I, Part A	367,287	4.55	361,541	5,746
Title II, Part A	<u>30,776</u>	<u>0.38</u>	<u>30,294</u>	<u>482</u>
Total Restricted Federal Resources	<u>398,063</u>	<u>4.93</u>	<u>391,835</u>	<u>6,228</u>
Total	<u>\$ 8,069,943</u>	<u>100.00 %</u>	<u>\$ 7,943,673</u>	<u>\$ 126,270</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2023

School: Ann Street

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budget	\$ 10,509,473		\$ 10,432,372	\$ 77,101
General Fund Reserve for Encumbrances at June 30, 2022	24,928		20,019	4,909
General Fund Contribution	<u>10,534,401</u>	<u>95.52 %</u>	<u>10,452,391</u>	<u>82,010</u>
Restricted Federal Resources				
Title I, Part A	450,565	4.09	447,057	3,508
Title II, Part A	<u>43,129</u>	<u>0.39</u>	<u>42,793</u>	<u>336</u>
Restricted Federal Resources Total	<u>493,694</u>	<u>4.48</u>	<u>489,850</u>	<u>3,844</u>
Total	<u>\$ 11,028,095</u>	<u>100.00 %</u>	<u>\$ 10,942,241</u>	<u>\$ 85,854</u>

Newark Board of Education
Blended Resource Fund 15

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Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2023

School: Arts High

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budget	\$ 8,169,150		\$ 8,010,737	\$ 158,413
General Fund Reserve for Encumbrances at June 30, 2022	209,517		206,490	3,027
General Fund Contribution	<u>8,378,667</u>	<u>97.11</u> %	<u>8,217,227</u>	<u>161,440</u>
Restricted Federal Resources				
Title I, Part A	226,726	2.63	222,357	4,369
Title II, Part A	<u>22,660</u>	<u>0.26</u>	<u>22,223</u>	<u>437</u>
Restricted Federal Resources Total	<u>249,386</u>	<u>2.89</u>	<u>244,580</u>	<u>4,806</u>
Total	<u>\$ 8,628,053</u>	<u>100.00</u> %	<u>\$ 8,461,807</u>	<u>\$ 166,246</u>

Newark Board of Education
Blended Resource Fund 15

D-2d

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2023

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	\$ 4,924,780		\$ 4,855,089	\$ 69,691
General Fund Reserve for Encumbrances at June 30, 2022	<u>10,826</u>		<u>10,826</u>	
General Fund Contribution	<u>4,935,606</u>	<u>94.91</u> %	<u>4,865,915</u>	<u>69,691</u>
Restricted Federal Resources				
Title I, Part A	243,574	4.68	240,135	3,439
Title II, Part A	<u>21,295</u>	<u>0.41</u>	<u>20,994</u>	<u>301</u>
Restricted Federal Resources Total	<u>264,869</u>	<u>5.09</u>	<u>261,129</u>	<u>3,740</u>
Total	<u>\$ 5,200,475</u>	<u>100.00</u> %	<u>\$ 5,127,044</u>	<u>\$ 73,431</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2023

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	\$ 4,623,860		\$ 4,569,069	\$ 54,791
General Fund Reserve for Encumbrances at June 30, 2022	<u>14,559</u>		<u>13,205</u>	<u>1,354</u>
General Fund Contribution	<u>4,638,419</u>	<u>96.82</u> %	<u>4,582,274</u>	<u>56,145</u>
Restricted Federal Resources				
Title I, Part A	138,635	2.89	136,957	1,678
Title II, Part A	<u>13,718</u>	<u>0.29</u>	<u>13,552</u>	<u>166</u>
Restricted Federal Resources Total	<u>152,353</u>	<u>3.18</u>	<u>150,509</u>	<u>1,844</u>
Total	<u><u>\$ 4,790,772</u></u>	<u><u>100.00</u></u> %	<u><u>\$ 4,732,783</u></u>	<u><u>\$ 57,989</u></u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2023

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	\$ 17,472,326		\$ 17,312,123	\$ 160,203
General Fund Reserve for Encumbrances at June 30, 2022	112,139		107,920	4,219
General Fund Contribution	<u>17,584,465</u>	96.24 %	<u>17,420,043</u>	<u>164,422</u>
Restricted Federal Resources				
Title I, Part A	621,451	3.40	615,640	5,811
Title II, Part A	<u>65,861</u>	<u>0.36</u>	<u>65,245</u>	<u>616</u>
Restricted Federal Resources Total	<u>687,312</u>	<u>3.76</u>	<u>680,885</u>	<u>6,427</u>
Total	<u><u>\$ 18,271,777</u></u>	<u><u>100.00 %</u></u>	<u><u>\$ 18,100,928</u></u>	<u><u>\$ 170,849</u></u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2023

School: Belmont Runyon

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budget	\$ 5,578,307		\$ 5,496,942	\$ 81,365
General Fund Reserve for Encumbrances at June 30, 2022	16,657		16,657	
General Fund Contribution	<u>5,594,964</u>	<u>96.30</u> %	<u>5,513,599</u>	<u>81,365</u>
Restricted Federal Resources				
Title I, Part A	196,881	3.39	194,018	2,863
Title II, Part A	<u>17,740</u>	<u>0.31</u>	<u>17,482</u>	<u>258</u>
Restricted Federal Resources Total	<u>214,621</u>	<u>3.70</u>	<u>211,500</u>	<u>3,121</u>
Total	<u><u>\$ 5,809,585</u></u>	<u><u>100.00</u></u> %	<u><u>\$ 5,725,099</u></u>	<u><u>\$ 84,486</u></u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2023

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	\$ 1,686,822		\$ 1,601,618	\$ 85,204
General Fund Reserve for Encumbrances at June 30, 2022	<u>1,418</u>		<u>1,418</u>	
General Fund Contribution	<u>1,688,240</u>	<u>99.06 %</u>	<u>1,603,036</u>	<u>85,204</u>
Restricted Federal Resources				
Title I, Part A	14,441	0.85	13,712	729
Title II, Part A	<u>1,508</u>	<u>0.09</u>	<u>1,432</u>	<u>76</u>
Restricted Federal Resources Total	<u>15,949</u>	<u>0.94</u>	<u>15,144</u>	<u>805</u>
Total	<u><u>\$ 1,704,189</u></u>	<u><u>100.00 %</u></u>	<u><u>\$ 1,618,180</u></u>	<u><u>\$ 86,009</u></u>

Newark Board of Education
Blended Resource Fund 15

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Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2023

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	\$ 6,432,685		\$ 6,356,156	\$ 76,529
General Fund Reserve for Encumbrances at June 30, 2022	22,500		14,401	8,099
General Fund Contribution	<u>6,455,185</u>	<u>96.39 %</u>	<u>6,370,557</u>	<u>84,628</u>
Restricted Federal Resources Title I, Part A	222,393	3.32	219,477	2,916
Title II, Part A	<u>19,679</u>	<u>0.29</u>	<u>19,421</u>	<u>258</u>
Restricted Federal Resources Total	<u>242,072</u>	<u>3.61</u>	<u>238,898</u>	<u>3,174</u>
Total	<u>\$ 6,697,257</u>	<u>100.00 %</u>	<u>\$ 6,609,455</u>	<u>\$ 87,802</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2023

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	\$ 12,370,146		\$ 12,190,196	\$ 179,950
General Fund Reserve for Encumbrances at June 30, 2022	23,479		22,224	1,255
General Fund Contribution	<u>12,393,625</u>	<u>97.01 %</u>	<u>12,212,420</u>	<u>181,205</u>
Restricted Federal Resources				
Title I, Part A	350,439	2.74	345,315	5,124
Title II, Part A	<u>32,105</u>	<u>0.25</u>	<u>31,636</u>	<u>469</u>
Restricted Federal Resources Total	<u>382,544</u>	<u>2.99</u>	<u>376,951</u>	<u>5,593</u>
Total	<u>\$ 12,776,169</u>	<u>100.00 %</u>	<u>\$ 12,589,371</u>	<u>\$ 186,798</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2023

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	\$ 5,084,806		\$ 5,025,908	\$ 58,898
General Fund Reserve for Encumbrances at June 30, 2022	11,037		9,390	1,647
General Fund Contribution	<u>5,095,843</u>	95.55 %	<u>5,035,298</u>	<u>60,545</u>
Restricted Federal Resources				
Title I, Part A	219,025	4.11	216,423	2,602
Title II, Part A	<u>18,099</u>	<u>0.34</u>	<u>17,884</u>	<u>215</u>
Restricted Federal Resources Total	<u>237,124</u>	<u>4.45</u>	<u>234,307</u>	<u>2,817</u>
Total	<u><u>\$ 5,332,967</u></u>	<u><u>100.00 %</u></u>	<u><u>\$ 5,269,605</u></u>	<u><u>\$ 63,362</u></u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2023

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	\$ 4,195,314		\$ 4,135,388	\$ 59,926
General Fund Reserve for Encumbrances at June 30, 2022	8,393		8,393	
General Fund Contribution	<u>4,203,707</u>	<u>96.47 %</u>	<u>4,143,781</u>	<u>59,926</u>
Restricted Federal Resources				
Title I, Part A	140,561	3.23	138,557	2,004
Title II, Part A	<u>12,856</u>	<u>0.30</u>	<u>12,673</u>	<u>183</u>
Restricted Federal Resources Total	<u>153,417</u>	<u>3.53</u>	<u>151,230</u>	<u>2,187</u>
Total	<u>\$ 4,357,124</u>	<u>100.00 %</u>	<u>\$ 4,295,011</u>	<u>\$ 62,113</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2023

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	\$ 5,114,567		\$ 5,074,948	\$ 39,619
General Fund Reserve for Encumbrances at June 30, 2022	8,949		8,949	
General Fund Contribution	<u>5,123,516</u>	<u>95.75</u> %	<u>5,083,897</u>	<u>39,619</u>
Restricted Federal Resources				
Title I, Part A	209,879	3.92	208,256	1,623
Title II, Part A	<u>17,561</u>	<u>0.33</u>	<u>17,425</u>	<u>136</u>
Restricted Federal Resources Total	<u>227,440</u>	<u>4.25</u>	<u>225,681</u>	<u>1,759</u>
Total	<u>\$ 5,350,956</u>	<u>100.00</u> %	<u>\$ 5,309,578</u>	<u>\$ 41,378</u>

Newark Board of Education
Blended Resource Fund 15

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Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2023

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	\$ 6,893,447		\$ 6,828,767	\$ 64,680
General Fund Reserve for Encumbrances at June 30, 2022	26,838		5,175	21,663
General Fund Contribution	<u>6,920,285</u>	<u>95.30</u> %	<u>6,833,942</u>	<u>86,343</u>
Restricted Federal Resources				
Title I, Part A	312,892	4.31	308,988	3,904
Title II, Part A	<u>28,083</u>	<u>0.39</u>	<u>27,733</u>	<u>350</u>
Restricted Federal Resources Total	<u>340,975</u>	<u>4.70</u>	<u>336,721</u>	<u>4,254</u>
Total	<u>\$ 7,261,260</u>	<u>100.00</u> %	<u>\$ 7,170,663</u>	<u>\$ 90,597</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2023

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	\$ 3,030,366		\$ 2,986,366	\$ 44,000
General Fund Reserve for Encumbrances at June 30, 2022	10,090		10,087	3
General Fund Contribution	<u>3,040,456</u>	<u>97.83 %</u>	<u>2,996,453</u>	<u>44,003</u>
Restricted Federal Resources				
Title I, Part A	61,135	1.97	60,250	885
Title II, Part A	<u>6,105</u>	<u>0.20</u>	<u>6,017</u>	<u>88</u>
Restricted Federal Resources Total	<u>67,240</u>	<u>2.17</u>	<u>66,267</u>	<u>973</u>
Total	<u>\$ 3,107,696</u>	<u>100.00 %</u>	<u>\$ 3,062,720</u>	<u>\$ 44,976</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2023

School: East Side High

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budget	\$ 19,783,583		\$ 19,590,585	\$ 192,998
General Fund Reserve for Encumbrances at June 30, 2022	70,681		60,467	10,214
General Fund Contribution	<u>19,854,264</u>	<u>95.59 %</u>	<u>19,651,052</u>	<u>203,212</u>
Restricted Federal Resources				
Title I, Part A	836,144	4.03	827,586	8,558
Title II, Part A	<u>79,508</u>	<u>0.38</u>	<u>78,694</u>	<u>814</u>
Restricted Federal Resources Total	<u>915,652</u>	<u>4.41</u>	<u>906,280</u>	<u>9,372</u>
Total	<u><u>\$ 20,769,916</u></u>	<u><u>100.00 %</u></u>	<u><u>\$ 20,557,332</u></u>	<u><u>\$ 212,584</u></u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2023

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	\$ 7,561,674		\$ 7,475,332	\$ 86,342
General Fund Reserve for Encumbrances at June 30, 2022	19,484		19,484	
General Fund Contribution	<u>7,581,158</u>	<u>95.11 %</u>	<u>7,494,816</u>	<u>86,342</u>
Restricted Federal Resources				
Title I, Part A	358,142	4.49	354,063	4,079
Title II, Part A	<u>31,638</u>	<u>0.40</u>	<u>31,278</u>	<u>360</u>
Restricted Federal Resources Total	<u>389,780</u>	<u>4.89</u>	<u>385,341</u>	<u>4,439</u>
Total	<u>\$ 7,970,938</u>	<u>100.00 %</u>	<u>\$ 7,880,157</u>	<u>\$ 90,781</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2023

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	\$ 10,286,353		\$ 10,206,553	\$ 79,800
General Fund Reserve for Encumbrances at June 30, 2022	48,627		15,834	32,793
General Fund Contribution	<u>10,334,980</u>	<u>95.49</u> %	<u>10,222,387</u>	<u>112,593</u>
Restricted Federal Resources				
Title I, Part A	448,638	4.15	443,750	4,888
Title II, Part A	<u>38,820</u>	<u>0.36</u>	<u>38,397</u>	<u>423</u>
Restricted Federal Resources Total	<u>487,458</u>	<u>4.51</u>	<u>482,147</u>	<u>5,311</u>
Total	<u><u>\$ 10,822,438</u></u>	<u><u>100.00</u></u> %	<u><u>\$ 10,704,534</u></u>	<u><u>\$ 117,904</u></u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2023

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	\$ 2,720,807		\$ 2,688,287	\$ 32,520
General Fund Reserve for Encumbrances at June 30, 2022	57,215		56,759	456
General Fund Contribution	<u>2,778,022</u>	<u>98.20 %</u>	<u>2,745,046</u>	<u>32,976</u>
Restricted Federal Resources				
Title I, Part A	47,171	1.67	46,611	560
Title II, Part A	<u>3,699</u>	<u>0.13</u>	<u>3,655</u>	<u>44</u>
Restricted Federal Resources Total	<u>50,870</u>	<u>1.80</u>	<u>50,266</u>	<u>604</u>
Total	<u><u>\$ 2,828,892</u></u>	<u><u>100.00 %</u></u>	<u><u>\$ 2,795,312</u></u>	<u><u>\$ 33,580</u></u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2023

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	\$ 7,263,523		\$ 7,194,398	\$ 69,125
General Fund Reserve for Encumbrances at June 30, 2022	9,669		7,596	2,073
General Fund Contribution	<u>7,273,192</u>	95.84 %	<u>7,201,994</u>	<u>71,198</u>
Restricted Federal Resources				
Title I, Part A	291,712	3.84	288,856	2,856
Title II, Part A	<u>24,420</u>	<u>0.32</u>	<u>24,181</u>	<u>239</u>
Restricted Federal Resources Total	<u>316,132</u>	<u>4.16</u>	<u>313,037</u>	<u>3,095</u>
Total	<u><u>\$ 7,589,324</u></u>	<u><u>100.00 %</u></u>	<u><u>\$ 7,515,031</u></u>	<u><u>\$ 74,293</u></u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2023

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	\$ 4,845,818		\$ 4,796,035	\$ 49,783
General Fund Reserve for Encumbrances at June 30, 2022	10,451		10,451	
General Fund Contribution	<u>4,856,269</u>	<u>95.29</u> %	<u>4,806,486</u>	<u>49,783</u>
Restricted Federal Resources				
Title I, Part A	221,432	4.34	219,162	2,270
Title II, Part A	<u>18,638</u>	<u>0.37</u>	<u>18,447</u>	<u>191</u>
Restricted Federal Resources Total	<u>240,070</u>	<u>4.71</u>	<u>237,609</u>	<u>2,461</u>
Total	<u><u>\$ 5,096,339</u></u>	<u><u>100.00</u></u> %	<u><u>\$ 5,044,095</u></u>	<u><u>\$ 52,244</u></u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2023

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	\$ 4,029,772		\$ 3,971,831	\$ 57,941
General Fund Reserve for Encumbrances at June 30, 2022	6,764		6,286	478
General Fund Contribution	<u>4,036,536</u>	<u>95.93</u> %	<u>3,978,117</u>	<u>58,419</u>
Restricted Federal Resources				
Title I, Part A	157,409	3.74	155,131	2,278
Title II, Part A	<u>14,041</u>	<u>0.33</u>	<u>13,838</u>	<u>203</u>
Restricted Federal Resources Total	<u>171,450</u>	<u>4.07</u>	<u>168,969</u>	<u>2,481</u>
Total	<u><u>\$ 4,207,986</u></u>	<u><u>100.00</u></u> %	<u><u>\$ 4,147,086</u></u>	<u><u>\$ 60,900</u></u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2023

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	\$ 6,369,610		\$ 6,290,851	\$ 78,759
General Fund Reserve for Encumbrances at June 30, 2022	<u>24,112</u>		<u>18,540</u>	<u>5,572</u>
General Fund Contribution	<u>6,393,722</u>	<u>95.70</u> %	<u>6,309,391</u>	<u>84,331</u>
Restricted Federal Resources				
Title I, Part A	261,866	3.92	258,412	3,454
Title II, Part A	<u>25,677</u>	<u>0.38</u>	<u>25,338</u>	<u>339</u>
Restricted Federal Resources Total	<u>287,543</u>	<u>4.30</u>	<u>283,750</u>	<u>3,793</u>
Total	<u><u>\$ 6,681,265</u></u>	<u><u>100.00</u></u> %	<u><u>\$ 6,593,141</u></u>	<u><u>\$ 88,124</u></u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2023

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	\$ 4,579,219		\$ 4,524,134	\$ 55,085
General Fund Reserve for Encumbrances at June 30, 2022	7,345		7,345	
General Fund Contribution	<u>4,586,564</u>	<u>96.20</u> %	<u>4,531,479</u>	<u>55,085</u>
Restricted Federal Resources				
Title I, Part A	166,074	3.48	164,079	1,995
Title II, Part A	<u>15,119</u>	<u>0.32</u>	<u>14,937</u>	<u>182</u>
Restricted Federal Resources Total	<u>181,193</u>	<u>3.80</u>	<u>179,016</u>	<u>2,177</u>
Total	<u>\$ 4,767,757</u>	<u>100.00</u> %	<u>\$ 4,710,495</u>	<u>\$ 57,262</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2023

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	\$ 6,100,362		\$ 6,006,534	\$ 93,828
General Fund Reserve for Encumbrances at June 30, 2022	10,765		10,765	
General Fund Contribution	<u>6,111,127</u>	<u>96.86 %</u>	<u>6,017,299</u>	<u>93,828</u>
Restricted Federal Resources				
Title I, Part A	182,440	2.89	179,639	2,801
Title II, Part A	15,550	0.25	15,311	239
Restricted Federal Resources Total	<u>197,990</u>	<u>3.14</u>	<u>194,950</u>	<u>3,040</u>
Total	<u>\$ 6,309,117</u>	<u>100.00 %</u>	<u>\$ 6,212,249</u>	<u>\$ 96,868</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2023

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	\$ 6,473,674		\$ 6,387,202	\$ 86,472
General Fund Reserve for Encumbrances at June 30, 2022	<u>3,215</u>		<u>3,215</u>	
General Fund Contribution	<u>6,476,889</u>	<u>97.02 %</u>	<u>6,390,417</u>	<u>86,472</u>
Restricted Federal Resources				
Title I, Part A	181,477	2.72	179,054	2,423
Title II, Part A	<u>17,381</u>	<u>0.26</u>	<u>17,149</u>	<u>232</u>
Restricted Federal Resources Total	<u>198,858</u>	<u>2.98</u>	<u>196,203</u>	<u>2,655</u>
Total	<u>\$ 6,675,747</u>	<u>100.00 %</u>	<u>\$ 6,586,620</u>	<u>\$ 89,127</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2023

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	\$ 5,202,520		\$ 5,110,531	\$ 91,989
General Fund Reserve for Encumbrances at June 30, 2022	<u>7,821</u>		<u>7,792</u>	<u>29</u>
General Fund Contribution	<u>5,210,341</u>	<u>98.66</u> %	<u>5,118,323</u>	<u>92,018</u>
Restricted Federal Resources				
Title I, Part A	64,985	1.23	63,837	1,148
Title II, Part A	<u>5,602</u>	<u>0.11</u>	<u>5,503</u>	<u>99</u>
Restricted Federal Resources Total	<u>70,587</u>	<u>1.34</u>	<u>69,340</u>	<u>1,247</u>
Total	<u>\$ 5,280,928</u>	<u>100.00</u> %	<u>\$ 5,187,663</u>	<u>\$ 93,265</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2023

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	\$ 7,862,614		\$ 7,771,176	\$ 91,438
General Fund Reserve for Encumbrances at June 30, 2022	20,406		18,711	1,695
General Fund Contribution	<u>7,883,020</u>	<u>93.58 %</u>	<u>7,789,887</u>	<u>93,133</u>
Restricted Federal Resources				
Title I, Part A	496,776	5.90	490,907	5,869
Title II, Part A	43,596	0.52	43,081	515
Restricted Federal Resources Total	<u>540,372</u>	<u>6.42</u>	<u>533,988</u>	<u>6,384</u>
Total	<u>\$ 8,423,392</u>	<u>100.00 %</u>	<u>\$ 8,323,875</u>	<u>\$ 99,517</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2023

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	\$ 4,596,677		\$ 4,525,869	\$ 70,808
General Fund Reserve for Encumbrances at June 30, 2022	7,195		7,009	186
General Fund Contribution	<u>4,603,872</u>	<u>96.70 %</u>	<u>4,532,878</u>	<u>70,994</u>
Restricted Federal Resources				
Title I, Part A	143,930	3.02	141,711	2,219
Title II, Part A	<u>13,431</u>	<u>0.28</u>	<u>13,224</u>	<u>207</u>
Restricted Federal Resources Total	<u>157,361</u>	<u>3.30</u>	<u>154,935</u>	<u>2,426</u>
Total	<u>\$ 4,761,233</u>	<u>100.00 %</u>	<u>\$ 4,687,813</u>	<u>\$ 73,420</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2023

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	\$ 7,689,051		\$ 7,625,121	\$ 63,930
General Fund Reserve for Encumbrances at June 30, 2022	19,524		13,219	6,305
General Fund Contribution	<u>7,708,575</u>	95.76 %	<u>7,638,340</u>	<u>70,235</u>
Restricted Federal Resources				
Title I, Part A	313,373	3.89	310,518	2,855
Title II, Part A	<u>27,867</u>	<u>0.35</u>	<u>27,613</u>	<u>254</u>
Restricted Federal Resources Total	<u>341,240</u>	<u>4.24</u>	<u>338,131</u>	<u>3,109</u>
Total	<u>\$ 8,049,815</u>	<u>100.00 %</u>	<u>\$ 7,976,471</u>	<u>\$ 73,344</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2023

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	\$ 7,497,064		\$ 7,448,674	\$ 48,390
General Fund Reserve for Encumbrances at June 30, 2022	20,012		18,986	1,026
General Fund Contribution	<u>7,517,076</u>	95.57 %	<u>7,467,660</u>	<u>49,416</u>
Restricted Federal Resources				
Title I, Part A	319,150	4.06	317,052	2,098
Title II, Part A	<u>29,411</u>	<u>0.37</u>	<u>29,218</u>	<u>193</u>
Restricted Federal Resources Total	<u>348,561</u>	<u>4.43</u>	<u>346,270</u>	<u>2,291</u>
Total	<u>\$ 7,865,637</u>	<u>100.00 %</u>	<u>\$ 7,813,930</u>	<u>\$ 51,707</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2023

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	\$ 5,957,313		\$ 5,834,450	\$ 122,863
General Fund Reserve for Encumbrances at June 30, 2022	<u>27,799</u>		<u>27,076</u>	<u>723</u>
General Fund Contribution	<u>5,985,112</u>	<u>97.94 %</u>	<u>5,861,526</u>	<u>123,586</u>
Restricted Federal Resources				
Title I, Part A	112,641	1.84	110,315	2,326
Title II, Part A	<u>13,144</u>	<u>0.22</u>	<u>12,873</u>	<u>271</u>
Restricted Federal Resources Total	<u>125,785</u>	<u>2.06</u>	<u>123,188</u>	<u>2,597</u>
Total	<u><u>\$ 6,110,897</u></u>	<u><u>100.00 %</u></u>	<u><u>\$ 5,984,714</u></u>	<u><u>\$ 126,183</u></u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2023

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	\$ 7,745,450		\$ 7,663,194	\$ 82,256
General Fund Reserve for Encumbrances at June 30, 2022	16,768		15,374	1,394
General Fund Contribution	<u>7,762,218</u>	<u>96.00 %</u>	<u>7,678,568</u>	<u>83,650</u>
Restricted Federal Resources				
Title I, Part A	297,488	3.68	294,282	3,206
Title II, Part A	<u>26,000</u>	<u>0.32</u>	<u>25,720</u>	<u>280</u>
Restricted Federal Resources Total	<u>323,488</u>	<u>4.00</u>	<u>320,002</u>	<u>3,486</u>
Total	<u><u>\$ 8,085,706</u></u>	<u><u>100.00 %</u></u>	<u><u>\$ 7,998,570</u></u>	<u><u>\$ 87,136</u></u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2023

School: Michelle Obama

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budget	\$ 1,805,827		\$ 1,776,206	\$ 29,621
General Fund Contribution	1,805,827	97.93 %	1,776,206	29,621
Restricted Federal Resources				
Title I, Part A	34,659	1.88	34,091	568
Title II, Part A	3,483	0.19	3,426	57
Restricted Federal Resources Total	38,142	2.07	37,517	625
Total	\$ 1,843,969	100.00 %	\$ 1,813,723	\$ 30,246

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2023

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	\$ 7,766,038		\$ 7,687,909	\$ 78,129
General Fund Reserve for Encumbrances at June 30, 2022	<u>21,339</u>		<u>21,129</u>	<u>210</u>
General Fund Contribution	<u>7,787,377</u>	<u>95.94</u> %	<u>7,709,038</u>	<u>78,339</u>
Restricted Federal Resources				
Title I, Part A	301,820	3.72	298,784	3,036
Title II, Part A	<u>27,867</u>	<u>0.34</u>	<u>27,587</u>	<u>280</u>
Restricted Federal Resources Total	<u>329,687</u>	<u>4.06</u>	<u>326,371</u>	<u>3,316</u>
Total	<u>\$ 8,117,064</u>	<u>100.00</u> %	<u>\$ 8,035,409</u>	<u>\$ 81,655</u>

Newark Board of Education
Blended Resource Fund 15

D-2aj

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2023

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	\$ 4,764,646		\$ 4,710,313	\$ 54,333
General Fund Reserve for Encumbrances at June 30, 2022	7,439		5,040	2,399
General Fund Contribution	<u>4,772,085</u>	95.53 %	<u>4,715,353</u>	<u>56,732</u>
Restricted Federal Resources				
Title I, Part A	203,139	4.07	200,724	2,415
Title II, Part A	19,931	0.40	19,694	237
Restricted Federal Resources Total	<u>223,070</u>	4.47	<u>220,418</u>	<u>2,652</u>
Total	<u>\$ 4,995,155</u>	100.00 %	<u>\$ 4,935,771</u>	<u>\$ 59,384</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2023

School: Newark Data Science & Information Technology

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budget	\$ 2,700,729		\$ 2,661,894	\$ 38,835
General Fund Contribution	2,700,729	98.70 %	2,661,894	38,835
Restricted Federal Resources				
Title I, Part A	32,252	1.18	31,788	464
Title II, Part A	3,376	0.12	3,327	49
Restricted Federal Resources Total	35,628	1.30	35,115	513
Total	<u>\$ 2,736,357</u>	<u>100.00 %</u>	<u>\$ 2,697,009</u>	<u>\$ 39,348</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2023

School: Newark Fashion & Design

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budget	\$ 2,296,364		\$ 2,235,377	\$ 60,987
General Fund Contribution	<u>2,296,364</u>	98.06 %	<u>2,235,377</u>	<u>60,987</u>
Restricted Federal Resources				
Title I, Part A	41,879	1.79	40,767	1,112
Title II, Part A	<u>3,483</u>	<u>0.15</u>	<u>3,390</u>	<u>93</u>
Restricted Federal Resources Total	<u>45,362</u>	<u>1.94</u>	<u>44,157</u>	<u>1,205</u>
Total	<u>\$ 2,341,726</u>	<u>100.00 %</u>	<u>\$ 2,279,534</u>	<u>\$ 62,192</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2023

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	\$ 3,821,180		\$ 3,764,122	\$ 57,058
General Fund Reserve for Encumbrances at June 30, 2022	35,104		34,135	969
General Fund Contribution	<u>3,856,284</u>	<u>97.65 %</u>	<u>3,798,257</u>	<u>58,027</u>
Restricted Federal Resources				
Title I, Part A	85,203	2.16	83,921	1,282
Title II, Part A	<u>7,577</u>	<u>0.19</u>	<u>7,463</u>	<u>114</u>
Restricted Federal Resources Total	<u>92,780</u>	<u>2.35</u>	<u>91,384</u>	<u>1,396</u>
Total	<u>\$ 3,949,064</u>	<u>100.00 %</u>	<u>\$ 3,889,641</u>	<u>\$ 59,423</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2023

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	\$ 8,552,895		\$ 8,493,493	\$ 59,402
General Fund Reserve for Encumbrances at June 30, 2022	23,650		21,889	1,761
General Fund Contribution	<u>8,576,545</u>	<u>97.49</u> %	<u>8,515,382</u>	<u>61,163</u>
Restricted Federal Resources				
Title I, Part A	202,176	2.30	200,734	1,442
Title II, Part A	<u>18,458</u>	<u>0.21</u>	<u>18,326</u>	<u>132</u>
Restricted Federal Resources Total	<u>220,634</u>	<u>2.51</u>	<u>219,060</u>	<u>1,574</u>
Total	<u>\$ 8,797,179</u>	<u>100.00</u> %	<u>\$ 8,734,442</u>	<u>\$ 62,737</u>

Newark Board of Education
Blended Resource Fund 15

D-2ao

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2023

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	\$ 5,068,836		\$ 4,996,754	\$ 72,082
General Fund Reserve for Encumbrances at June 30, 2022	13,950		8,605	5,345
General Fund Contribution	<u>5,082,786</u>	<u>96.72</u> %	<u>5,005,359</u>	<u>77,427</u>
Restricted Federal Resources				
Title I, Part A	158,372	3.01	155,959	2,413
Title II, Part A	<u>14,329</u>	<u>0.27</u>	<u>14,111</u>	<u>218</u>
Restricted Federal Resources Total	<u>172,701</u>	<u>3.28</u>	<u>170,070</u>	<u>2,631</u>
Total	<u><u>\$ 5,255,487</u></u>	<u><u>100.00</u></u> %	<u><u>\$ 5,175,429</u></u>	<u><u>\$ 80,058</u></u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2023

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	\$ 8,924,777		\$ 8,860,109	\$ 64,668
General Fund Reserve for Encumbrances at June 30, 2022	<u>14,028</u>		<u>13,638</u>	<u>390</u>
General Fund Contribution	<u>8,938,805</u>	<u>95.05 %</u>	<u>8,873,747</u>	<u>65,058</u>
Restricted Federal Resources				
Title I, Part A	426,496	4.53	423,392	3,104
Title II, Part A	<u>39,790</u>	<u>0.42</u>	<u>39,500</u>	<u>290</u>
Restricted Federal Resources Total	<u>466,286</u>	<u>4.95</u>	<u>462,892</u>	<u>3,394</u>
Total	<u>\$ 9,405,091</u>	<u>100.00 %</u>	<u>\$ 9,336,639</u>	<u>\$ 68,452</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2023

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	\$ 7,366,935		\$ 7,266,345	\$ 100,590
General Fund Reserve for Encumbrances at June 30, 2022	20,154		19,320	834
General Fund Contribution	<u>7,387,089</u>	<u>95.64 %</u>	<u>7,285,665</u>	<u>101,424</u>
Restricted Federal Resources				
Title I, Part A	308,560	3.99	304,324	4,236
Title II, Part A	<u>28,370</u>	<u>0.37</u>	<u>27,980</u>	<u>390</u>
Restricted Federal Resources Total	<u>336,930</u>	<u>4.36</u>	<u>332,304</u>	<u>4,626</u>
Total	<u><u>\$ 7,724,019</u></u>	<u><u>100.00 %</u></u>	<u><u>\$ 7,617,969</u></u>	<u><u>\$ 106,050</u></u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2023

School: Peshine Avenue

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budget	\$ 5,991,127		\$ 5,919,502	\$ 71,625
General Fund Reserve for Encumbrances at June 30, 2022	27,504		24,830	2,674
General Fund Contribution	<u>6,018,631</u>	<u>96.28</u> %	<u>5,944,332</u>	<u>74,299</u>
Restricted Federal Resources				
Title I, Part A	212,766	3.40	210,139	2,627
Title II, Part A	<u>19,751</u>	<u>0.32</u>	<u>19,507</u>	<u>244</u>
Restricted Federal Resources Total	<u>232,517</u>	<u>3.72</u>	<u>229,646</u>	<u>2,871</u>
Total	<u><u>\$ 6,251,148</u></u>	<u><u>100.00</u></u> %	<u><u>\$ 6,173,978</u></u>	<u><u>\$ 77,170</u></u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2023

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	\$ 6,755,536		\$ 6,634,482	\$ 121,054
General Fund Reserve for Encumbrances at June 30, 2022	29,726		26,168	3,558
General Fund Contribution	<u>6,785,262</u>	<u>96.65 %</u>	<u>6,660,650</u>	<u>124,612</u>
Restricted Federal Resources				
Title I, Part A	215,174	3.07	211,222	3,952
Title II, Part A	<u>19,823</u>	<u>0.28</u>	<u>19,459</u>	<u>364</u>
Restricted Federal Resources Total	<u>234,997</u>	<u>3.35</u>	<u>230,681</u>	<u>4,316</u>
Total	<u>\$ 7,020,259</u>	<u>100.00 %</u>	<u>\$ 6,891,331</u>	<u>\$ 128,928</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2023

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	\$ 5,619,218		\$ 5,525,039	\$ 94,179
General Fund Reserve for Encumbrances at June 30, 2022	8,495		7,795	700
General Fund Contribution	<u>5,627,713</u>	<u>95.42</u> %	<u>5,532,834</u>	<u>94,879</u>
Restricted Federal Resources				
Title I, Part A	248,388	4.21	244,200	4,188
Title II, Part A	<u>21,655</u>	<u>0.37</u>	<u>21,290</u>	<u>365</u>
Restricted Federal Resources Total	<u>270,043</u>	<u>4.58</u>	<u>265,490</u>	<u>4,553</u>
Total	<u><u>\$ 5,897,756</u></u>	<u><u>100.00</u></u> %	<u><u>\$ 5,798,324</u></u>	<u><u>\$ 99,432</u></u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2023

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	\$ 7,128,932		\$ 7,042,008	\$ 86,924
General Fund Reserve for Encumbrances at June 30, 2022	13,650		3,904	9,746
General Fund Contribution	<u>7,142,582</u>	<u>96.60</u> %	<u>7,045,912</u>	<u>96,670</u>
Restricted Federal Resources				
Title I, Part A	229,615	3.11	226,507	3,108
Title II, Part A	<u>21,403</u>	<u>0.29</u>	<u>21,113</u>	<u>290</u>
Restricted Federal Resources Total	<u>251,018</u>	<u>3.40</u>	<u>247,620</u>	<u>3,398</u>
Total	<u><u>\$ 7,393,600</u></u>	<u><u>100.00</u></u> %	<u><u>\$ 7,293,532</u></u>	<u><u>\$ 100,068</u></u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2023

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	\$ 6,753,289		\$ 6,678,807	\$ 74,482
General Fund Reserve for Encumbrances at June 30, 2022	15,314		14,900	414
General Fund Contribution	<u>6,768,603</u>	<u>95.68</u> %	<u>6,693,707</u>	<u>74,896</u>
Restricted Federal Resources				
Title I, Part A	280,159	3.96	277,059	3,100
Title II, Part A	<u>25,210</u>	<u>0.36</u>	<u>24,931</u>	<u>279</u>
Restricted Federal Resources Total	<u>305,369</u>	<u>4.32</u>	<u>301,990</u>	<u>3,379</u>
Total	<u><u>\$ 7,073,972</u></u>	<u><u>100.00</u></u> %	<u><u>\$ 6,995,697</u></u>	<u><u>\$ 78,275</u></u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2023

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	\$ 9,925,518		\$ 9,852,332	\$ 73,186
General Fund Reserve for Encumbrances at June 30, 2022	36,127		29,256	6,871
General Fund Contribution	<u>9,961,645</u>	<u>96.53</u> %	<u>9,881,588</u>	<u>80,057</u>
Restricted Federal Resources				
Title I, Part A	322,519	3.13	319,927	2,592
Title II, Part A	<u>34,619</u>	<u>0.34</u>	<u>34,341</u>	<u>278</u>
Restricted Federal Resources Total	<u>357,138</u>	<u>3.47</u>	<u>354,268</u>	<u>2,870</u>
Total	<u>\$ 10,318,783</u>	<u>100.00</u> %	<u>\$ 10,235,856</u>	<u>\$ 82,927</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2023

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	\$ 2,166,995		\$ 2,118,296	\$ 48,699
General Fund Reserve for Encumbrances at June 30, 2022	<u>11,013</u>		<u>11,013</u>	
General Fund Contribution	<u>2,178,008</u>	<u>97.62 %</u>	<u>2,129,309</u>	<u>48,699</u>
Restricted Federal Resources				
Title I, Part A	48,619	2.18	47,532	1,087
Title II, Part A	<u>4,381</u>	<u>0.20</u>	<u>4,283</u>	<u>98</u>
Restricted Federal Resources Total	<u>53,000</u>	<u>2.38</u>	<u>51,815</u>	<u>1,185</u>
Total	<u>\$ 2,231,008</u>	<u>100.00 %</u>	<u>\$ 2,181,124</u>	<u>\$ 49,884</u>

Newark Board of Education
Blended Resource Fund 15

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Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2023

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	\$ 4,822,774		\$ 4,703,593	\$ 119,181
General Fund Reserve for Encumbrances at June 30, 2022	12,954		12,954	
General Fund Contribution	<u>4,835,728</u>	<u>97.02</u> %	<u>4,716,547</u>	<u>119,181</u>
Restricted Federal Resources				
Title I, Part A	137,191	2.75	133,810	3,381
Title II, Part A	<u>11,420</u>	<u>0.23</u>	<u>11,139</u>	<u>281</u>
Restricted Federal Resources Total	<u>148,611</u>	<u>2.98</u>	<u>144,949</u>	<u>3,662</u>
Total	<u>\$ 4,984,339</u>	<u>100.00</u> %	<u>\$ 4,861,496</u>	<u>\$ 122,843</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2023

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	\$ 8,169,828		\$ 8,102,847	\$ 66,981
General Fund Reserve for Encumbrances at June 30, 2022	21,305		21,305	
General Fund Contribution	<u>8,191,133</u>	<u>95.52</u> %	<u>8,124,152</u>	<u>66,981</u>
Restricted Federal Resources				
Title I, Part A	351,883	4.10	349,006	2,877
Title II, Part A	<u>32,320</u>	<u>0.38</u>	<u>32,056</u>	<u>264</u>
Restricted Federal Resources Total	<u>384,203</u>	<u>4.48</u>	<u>381,062</u>	<u>3,141</u>
Total	<u>\$ 8,575,336</u>	<u>100.00</u> %	<u>\$ 8,505,214</u>	<u>\$ 70,122</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2023

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	\$ 5,636,296		\$ 5,583,389	\$ 52,907
General Fund Reserve for Encumbrances at June 30, 2022	15,932		14,884	1,048
General Fund Contribution	<u>5,652,228</u>	<u>95.76</u> %	<u>5,598,273</u>	<u>53,955</u>
Restricted Federal Resources				
Title I, Part A	231,058	3.91	228,852	2,206
Title II, Part A	19,608	0.33	19,421	187
Restricted Federal Resources Total	<u>250,666</u>	<u>4.24</u>	<u>248,273</u>	<u>2,393</u>
Total	<u>\$ 5,902,894</u>	<u>100.00</u> %	<u>\$ 5,846,546</u>	<u>\$ 56,348</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2023

School: Sussex Avenue

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budget	\$ 4,791,430		\$ 4,694,003	\$ 97,427
General Fund Reserve for Encumbrances at June 30, 2022	16,759		16,759	
General Fund Contribution	<u>4,808,189</u>	96.11 %	<u>4,710,762</u>	<u>97,427</u>
Restricted Federal Resources				
Title I, Part A	178,589	3.57	174,970	3,619
Title II, Part A	<u>16,016</u>	<u>0.32</u>	<u>15,691</u>	<u>325</u>
Restricted Federal Resources Total	<u>194,605</u>	<u>3.89</u>	<u>190,661</u>	<u>3,944</u>
Total	<u><u>\$ 5,002,794</u></u>	<u><u>100.00 %</u></u>	<u><u>\$ 4,901,423</u></u>	<u><u>\$ 101,371</u></u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2023

School: Technology High

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budget	\$ 7,599,278		\$ 7,471,183	\$ 128,095
General Fund Reserve for Encumbrances at June 30, 2022	40,656		40,046	610
General Fund Contribution	<u>7,639,934</u>	<u>96.08</u> %	<u>7,511,229</u>	<u>128,705</u>
Restricted Federal Resources				
Title I, Part A	285,453	3.59	280,644	4,809
Title II, Part A	<u>25,892</u>	<u>0.33</u>	<u>25,456</u>	<u>436</u>
Restricted Federal Resources Total	<u>311,345</u>	<u>3.92</u>	<u>306,100</u>	<u>5,245</u>
Total	<u><u>\$ 7,951,279</u></u>	<u><u>100.00</u></u> %	<u><u>\$ 7,817,329</u></u>	<u><u>\$ 133,950</u></u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2023

School: Thirteenth Avenue

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budget	\$ 5,809,423		\$ 5,736,838	\$ 72,585
General Fund Reserve for Encumbrances at June 30, 2022	10,626		10,626	
General Fund Contribution	<u>5,820,049</u>	<u>95.37 %</u>	<u>5,747,464</u>	<u>72,585</u>
Restricted Federal Resources				
Title I, Part A	260,422	4.27	257,174	3,248
Title II, Part A	<u>22,085</u>	<u>0.36</u>	<u>21,810</u>	<u>275</u>
Restricted Federal Resources Total	<u>282,507</u>	<u>4.63</u>	<u>278,984</u>	<u>3,523</u>
Total	<u>\$ 6,102,556</u>	<u>100.00 %</u>	<u>\$ 6,026,448</u>	<u>\$ 76,108</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2023

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	\$ 6,467,012		\$ 6,349,822	\$ 117,190
General Fund Reserve for Encumbrances at June 30, 2022	45,734		45,734	
General Fund Contribution	<u>6,512,746</u>	96.94 %	<u>6,395,556</u>	<u>117,190</u>
Restricted Federal Resources				
Title I, Part A	188,698	2.81	185,303	3,395
Title II, Part A	<u>16,663</u>	<u>0.25</u>	<u>16,363</u>	<u>300</u>
Restricted Federal Resources Total	<u>205,361</u>	<u>3.06</u>	<u>201,666</u>	<u>3,695</u>
Total	<u>\$ 6,718,107</u>	<u>100.00 %</u>	<u>\$ 6,597,222</u>	<u>\$ 120,885</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2023

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	\$ 6,907,821		\$ 6,857,011	\$ 50,810
General Fund Reserve for Encumbrances at June 30, 2022	78,150		77,401	749
General Fund Contribution	<u>6,985,971</u>	<u>97.80</u> %	<u>6,934,412</u>	<u>51,559</u>
Restricted Federal Resources				
Title I, Part A	142,968	2.00	141,913	1,055
Title II, Part A	<u>14,400</u>	<u>0.20</u>	<u>14,294</u>	<u>106</u>
Restricted Federal Resources Total	<u>157,368</u>	<u>2.20</u>	<u>156,207</u>	<u>1,161</u>
Total	<u>\$ 7,143,339</u>	<u>100.00</u> %	<u>\$ 7,090,619</u>	<u>\$ 52,720</u>

Newark Board of Education
Blended Resource Fund 15

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Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2023

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	\$ 8,819,730		\$ 8,682,356	\$ 137,374
General Fund Reserve for Encumbrances at June 30, 2022	<u>27,094</u>		<u>27,094</u>	
General Fund Contribution	<u>8,846,824</u>	<u>96.98</u> %	<u>8,709,450</u>	<u>137,374</u>
Restricted Federal Resources				
Title I, Part A	248,388	2.72	244,531	3,857
Title II, Part A	<u>27,724</u>	<u>0.30</u>	<u>27,293</u>	<u>431</u>
Restricted Federal Resources Total	<u>276,112</u>	<u>3.02</u>	<u>271,824</u>	<u>4,288</u>
Total	<u>\$ 9,122,936</u>	<u>100.00</u> %	<u>\$ 8,981,274</u>	<u>\$ 141,662</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2023

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	\$ 9,360,154		\$ 9,188,054	\$ 172,100
General Fund Reserve for Encumbrances at June 30, 2022	58,014		57,418	596
General Fund Contribution	<u>9,418,168</u>	<u>95.17</u> %	<u>9,245,472</u>	<u>172,696</u>
Restricted Federal Resources				
Title I, Part A	436,123	4.41	428,126	7,997
Title II, Part A	<u>41,083</u>	<u>0.42</u>	<u>40,330</u>	<u>753</u>
Restricted Federal Resources Total	<u>477,206</u>	<u>4.83</u>	<u>468,456</u>	<u>8,750</u>
Total	<u>\$ 9,895,374</u>	<u>100.00</u> %	<u>\$ 9,713,928</u>	<u>\$ 181,446</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2023

District-Wide Expense	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Kindergarten	\$ 8,384,488	\$ 390,400	\$ 8,774,888	\$ 8,699,059	\$ 75,829
Grades 1- 5	54,745,687	191,310	54,936,997	54,900,898	36,099
Grades 6-8	36,186,890	(350,050)	35,836,840	35,777,365	59,475
Grades 9-12	59,077,204	2,112,299	61,189,503	61,166,130	23,373
Undistributed Instruction:					
Other Salaries of Instruction	3,773,641	1,900	3,775,541	3,746,181	29,360
Purchased Professional - Educational Services	50,657	13,775	64,432	63,120	1,312
Purchased Technical Services	81,141	(28,074)	53,067	41,881	11,186
Other Purchased Services	4,000	(4,000)			
General Supplies	3,915,421	(189,300)	3,726,121	3,074,841	651,280
Textbooks	142,654	(68,902)	73,752	27,922	45,830
Other Objects	1,065,354	(48,944)	1,016,410	526,602	489,808
Total Regular Programs	167,427,137	2,020,414	169,447,551	168,023,999	1,423,552
Instruction - Special Education:					
Intellectual disability - Mild:					
Salaries of Teachers	630,306	(43,000)	587,306	581,153	6,153
Other Salaries for Instruction	20,464	(14,750)	5,714		5,714
General Supplies	15,400	(542)	14,858	3,858	11,000
Total Intellectual disability - Mild	666,170	(58,292)	607,878	585,011	22,867
Intellectual disability - Moderate:					
Salaries of Teachers	231,521	2,000	233,521	232,773	748
Other Salaries for Instruction	5,850	(5,850)			
General Supplies	16,853	(1,137)	15,716	12,997	2,719
Other Objects	2,500		2,500		2,500
Total Intellectual disability - Moderate	256,724	(4,987)	251,737	245,770	5,967
Learning and/or Language Disabilities:					
Salaries of Teachers	9,598,111	(65,750)	9,532,361	9,515,847	16,514
Other Salaries of Instruction	939,808	(356,350)	583,458	568,508	14,950
Purchased Professional - Educational Services	8,800	(8,800)			
General Supplies	129,230	(24,828)	104,402	78,044	26,358
Other Objects	600	2,000	2,600		2,600
Total Learning and/or Language Disabilities	10,676,549	(453,728)	10,222,821	10,162,399	60,422
Auditory Impairments:					
Salaries of Teachers	888,994	(194,500)	694,494	692,087	2,407
Other Salaries for Instruction	483,494	(45,000)	438,494	410,340	28,154
Purchased Professional & Educational Services	5,000		5,000		5,000
General Supplies	15,315		15,315	10,692	4,623
Total Auditory Impairments	1,392,803	(239,500)	1,153,303	1,113,119	40,184
Emotional Regulation Impairmentss:					
Salaries of Teachers	2,195,432	(54,000)	2,141,432	2,132,014	9,418
Other Salaries of Instruction	725,930	(25,000)	700,930	681,093	19,837
Purchased Professional & Educational Services	38,000		38,000	15,000	23,000
General Supplies	46,568	(8,564)	38,004	30,754	7,250
Total Emotional Regulation Impairmentss	3,005,930	(87,564)	2,918,366	2,858,861	59,505
Multiple Disabilities:					
Salaries of Teachers	3,809,859	(330,250)	3,479,609	3,475,305	4,304
Other Salaries for Instruction	1,042,105	14,000	1,056,105	1,034,991	21,114
Purchased Professional & Educational Services	5,900		5,900	1,000	4,900
General Supplies	44,596	(1,574)	43,022	34,828	8,194
Other Objects	1,900		1,900		1,900
Total Multiple Disabilities	4,904,360	(317,824)	4,586,536	4,546,124	40,412

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2023

District-Wide	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers	\$ 17,132,762	\$ (553,550)	\$ 16,579,212	\$ 16,545,510	\$ 33,702
Other Salaries for Instruction	405,442	523,810	929,252	901,256	27,996
General Supplies	235,368	(824)	234,544	147,879	86,665
Other Objects	2,250	(1,000)	1,250	1,000	250
Total Resource Room/Resource Center	17,775,822	(31,564)	17,744,258	17,595,645	148,613
Autism:					
Salaries of Teachers	8,638,490	(136,000)	8,502,490	8,495,674	6,816
Other Salaries for Instruction	2,764,121	135,924	2,900,045	2,873,255	26,790
Purchased Professional & Educational Services	24,100	(14,000)	10,100	1,500	8,600
General Supplies	131,965	(91)	131,874	82,091	49,783
Other Objects	1,420		1,420		1,420
Total Autism	11,560,096	(14,167)	11,545,929	11,452,520	93,409
Total Special Education	50,238,454	(1,207,626)	49,030,828	48,559,449	471,379
Bilingual Education:					
Salaries of Teachers	33,816,314	583,091	34,399,405	34,371,107	28,298
Other Salaries for Instruction	1,654,758	(544,750)	1,110,008	1,086,261	23,747
General Supplies	385,255	(57,991)	327,264	252,444	74,820
Textbooks	2,710	(2,710)			
Other Objects	8,640	(940)	7,700	4,971	2,729
Total Bilingual Education	35,867,677	(23,300)	35,844,377	35,714,783	129,594
School Sponsored Co-curricular Activities:					
Salaries	2,408,196	(586,800)	1,821,396	1,793,331	28,065
Purchased Professional - Educational Services	10,000	(10,000)			
Supplies and Materials	181,119	(96,658)	84,461	64,240	20,221
Other Objects	19,095	(2,000)	17,095	15,565	1,530
Total School Sponsored Co-curricular Activities	2,618,410	(695,458)	1,922,952	1,873,136	49,816
School Sponsored Athletics:					
Salaries	2,920,626	121,900	3,042,526	3,019,044	23,482
Purchased Services (300-500 series)	9,000	(9,000)			
Supplies and Materials	911,639	(179,013)	732,626	601,744	130,882
Other Objects	257,732	1,000	258,732	247,502	11,230
Total School Sponsored Athletics	4,098,997	(65,113)	4,033,884	3,868,290	165,594
Before/After School Programs:					
Salaries of Teachers	2,084,636	(1,134,004)	950,632	795,087	155,545
Other Salaries for Instruction	324,591	79,503	404,094	335,336	68,758
Total Before/After School Programs	2,409,227	(1,054,501)	1,354,726	1,130,423	224,303
Alternative Education Programs - Instruction:					
Purchased Professional and Technical Services	10,000	(10,000)			
Supplies and Materials	6,245		6,245	4,895	1,350
Total Alternative Education Programs - Instruction	16,245	(10,000)	6,245	4,895	1,350
Other Supplemental/At-Risk Programs - Instruction:					
Salaries of Reading Specialists	112,386		112,386	111,779	607
Purchased Professional and Technical Services	75,825	(6,500)	69,325	26,010	43,315
Total Other Supplemental/At-Risk Programs - Instruction	188,211	(6,500)	181,711	137,789	43,922
Total Instruction	262,864,358	(1,042,084)	261,822,274	259,312,764	2,509,510
Attendance and Social Work Services:					
Salaries	6,281,287	(112,915)	6,168,372	6,093,618	74,754
Salaries of Family Liaisons/Comm Parent Inv. Specialists	2,269,183	(54,880)	2,214,303	2,125,116	89,187
Supplies and Materials	69,147	(12,054)	57,093	32,527	24,566
Other Objects	71,774	(1,800)	69,974	37,388	32,586
Total Attendance and Social Work Services	8,691,391	(181,649)	8,509,742	8,288,649	221,093

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2023

District-Wide	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Health Services:					
Salaries	\$ 8,147,927	\$ (287,400)	\$ 7,860,527	\$ 7,782,084	\$ 78,443
Other Salaries	291,714	(82,940)	208,774	141,403	67,371
Supplies and Materials	139,856	(11,125)	128,731	78,573	50,158
Total Health Services	8,579,497	(381,465)	8,198,032	8,002,060	195,972
Guidance:					
Salaries of Other Professional Staff	8,235,756	3,101	8,238,857	8,209,660	29,197
Salaries of Secretarial and Clerical Assistants	59,958	500	60,458	60,367	91
Other Salaries	603,944	280,614	884,558	872,365	12,193
Purchased Professional - Educational Services	8,500	10,647	19,147	11,497	7,650
Supplies and Materials	48,379	(5,757)	42,622	23,252	19,370
Other Objects	10,591	251	10,842	7,226	3,616
Total Guidance	8,967,128	289,356	9,256,484	9,184,367	72,117
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	7,712,228	(245,350)	7,466,878	7,423,271	43,607
Salaries of Other Professional Staff	7,915,179	(275,000)	7,640,179	7,619,083	21,096
Salaries of Secretarial and Clerical Assistants	4,483,345	103,119	4,586,464	4,552,764	33,700
Other Salaries	12,000		12,000	12,000	
Salaries of Facilitators, Math and Literacy Coaches	7,581,295	(101,100)	7,480,195	7,450,523	29,672
Purchased Professional – Educational Services	608,767	(119,545)	489,222	426,303	62,919
Supplies and Materials	44,996	(10,234)	34,762	30,233	4,529
Other Objects	250,377	(81,117)	169,260	118,195	51,065
Total Improvement of Instruction Services	28,608,187	(729,227)	27,878,960	27,632,372	246,588
Educational Media/Library Services:					
Salaries of Other Professional Staff	2,239,272	(410,000)	1,829,272	1,819,397	9,875
Other Salaries	8,979	35,000	43,979	42,096	1,883
Purchased Professional and Technical Services	2,475	(2,000)	475	95	380
Other Purchased Services	1,100		1,100		1,100
Supplies and Materials	73,092	(5,765)	67,327	31,125	36,202
Other Objects	10,084	(1,635)	8,449	6,753	1,696
Total Educational Media/Library Services	2,335,002	(384,400)	1,950,602	1,899,466	51,136
Instructional Staff Training Services:					
Purchased Professional – Educational Services	275,515	(39,660)	235,855	148,143	87,712
Supplies and Materials	34,099	(7,000)	27,099	9,959	17,140
Other Objects	13,210	4,877	18,087	15,815	2,272
Total Instructional Staff Training Services	322,824	(41,783)	281,041	173,917	107,124
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	16,923,676	1,868,650	18,792,326	18,744,617	47,709
Salaries of Secretarial and Clerical Assistants	4,958,473	91,881	5,050,354	4,994,366	55,988
Other Salaries	150,929	149,807	300,736	243,096	57,640
Other Purchased Services	1,305,185	28,135	1,333,320	845,835	487,485
Supplies and Materials	656,141	(7,848)	648,293	444,596	203,697
Other Objects	367,852	29,941	397,793	222,510	175,283
Total Support Services – School Administration	24,362,256	2,160,566	26,522,822	25,495,020	1,027,802
Security:					
Salaries	8,667,221	281,100	8,948,321	8,891,231	57,090
General Supplies	114,294	(41,335)	72,959	48,085	24,874
Total Security	8,781,515	239,765	9,021,280	8,939,316	81,964
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	907,848	109,568	1,017,416	469,965	547,451
Total Student Transportation Services	907,848	109,568	1,017,416	469,965	547,451

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2023

	Original Budget	Transfers	Final Budget	Actual	Final to Actual
District-Wide					
Unallocated Benefits:					
Health Benefits	\$ 58,188,140		\$ 58,188,140	\$ 58,188,140	
Total Unallocated Benefits	58,188,140	-	58,188,140	58,188,140	-
Total Undistributed Expenditures	149,743,788	\$ 1,080,731	150,824,519	148,273,272	\$ 2,551,247
Total Expenditures - Current Expense	412,608,146	38,647	412,646,793	407,586,036	5,060,757
Capital Outlay:					
Equipment:					
Regular Programs - Instruction:					
Grades 1-5	131,710	(39,703)	92,007	49,068	42,939
Grades 9-12	305,978	(7,900)	298,078	277,472	20,606
Special Education - Instruction:					
Multiple Disabilities	3,688		3,688	3,688	
Undistributed Expenditures:					
Support Services – Instructional Staff	3,000	(3,000)			
School Administration	125,598	5,282	130,880	40,839	90,041
Security	2,000		2,000		2,000
Non-Instructional Equipment	254,116	6,674	260,790	147,050	113,740
Total Equipment and Capital outlay	826,090	(38,647)	787,443	518,117	269,326
Total Expenditures - School Based	413,434,236	-	413,434,236	408,104,153	5,330,083
Other Financing Sources:					
Transfers In	411,858,751	-	411,858,751	408,506,451	(3,352,300)
Total Other Financing Sources	411,858,751	-	411,858,751	408,506,451	(3,352,300)
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(1,575,485)		(1,575,485)	402,298	1,977,783
Fund Balances, July 1	1,575,485		1,575,485	1,575,485	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 1,977,783	\$ 1,977,783

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2023

School: Abington Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Kindergarten	\$ 306,320	\$ 50,700	\$ 357,020	\$ 356,795	\$ 225
Grades 1- 5	1,652,984	27,000	1,679,984	1,679,590	394
Grades 6-8	1,068,498	1,000	1,069,498	1,067,695	1,803
Undistributed Instruction:					
Other Salaries of Instruction	112,648	100	112,748	112,680	68
General Supplies	65,757	5,027	70,784	63,427	7,357
Textbooks	2,000	(2,000)			
Other Objects	24,068		24,068	19,767	4,301
Total Regular Programs	3,232,275	81,827	3,314,102	3,299,954	14,148
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	68,083	(4,000)	64,083	63,930	153
Other Salaries of Instruction	41,145	50	41,195	40,508	687
General Supplies	3,021		3,021	2,627	394
Total Learning and/or Language Disabilities	112,249	(3,950)	108,299	107,065	1,234
Resource Room/Resource Center:					
Salaries of Teachers	434,585	(6,000)	428,585	427,786	799
Other Salaries of Instruction	9,750	(9,000)	750		750
General Supplies	5,000		5,000	4,888	112
Total Resource Room/Resource Center	449,335	(15,000)	434,335	432,674	1,661
Total Special Education	561,584	(18,950)	542,634	539,739	2,895
Bilingual Education:					
Salaries of Teachers	1,273,550	21,050	1,294,600	1,294,428	172
Other Salaries of Instruction	67,586	27,000	94,586	93,147	1,439
General Supplies	14,000		14,000	12,442	1,558
Total Bilingual Education	1,355,136	48,050	1,403,186	1,400,017	3,169
School Sponsored Co-curricular Activities:					
Salaries	28,800	(2,000)	26,800	26,800	
Supplies and Materials	29,249	(18,402)	10,847	9,945	902
Other Objects	1,770		1,770	420	1,350
Total School Sponsored Co-curricular Activities	59,819	(20,402)	39,417	37,165	2,252
School Sponsored Athletics:					
Salaries	17,000	(4,300)	12,700	12,700	
Supplies and Materials	4,843	(1,000)	3,843	3,476	367
Other Objects	900		900		900
Total School Sponsored Athletics	22,743	(5,300)	17,443	16,176	1,267
Before/After School Programs:					
Salaries of Teachers	58,876	(12,000)	46,876	45,216	1,660
Other Salaries for Instruction	11,832	(9,000)	2,832	2,072	760
Total Before/After School Programs	70,708	(21,000)	49,708	47,288	2,420
Total Instruction	5,302,265	64,225	5,366,490	5,340,339	26,151
Attendance and Social Work Services:					
Salaries	59,752	5,000	64,752	64,001	751
Salaries of Family Liaisons/Comm Parent Inv. Specialists	40,610	1,000	41,610	41,194	416
Supplies and Materials	3,500		3,500	1,984	1,516
Other Objects	500		500		500
Total Attendance and Social Work Services	104,362	6,000	110,362	107,179	3,183

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2023

School: Abington Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Health Services:					
Salaries	\$ 101,261	\$ 2,000	\$ 103,261	\$ 102,507	\$ 754
Other Salaries	1,640		1,640		1,640
Supplies and Materials	1,676		1,676	1,658	18
Total Health Services	104,577	2,000	106,577	104,165	2,412
Guidance:					
Salaries of Other Professional Staff	105,919	1,000	106,919	106,595	324
Other Salaries	820		820		820
Supplies and Materials	510		510		510
Total Guidance	107,249	1,000	108,249	106,595	1,654
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	151,615	(5,000)	146,615	145,944	671
Salaries of Secretarial and Clerical Assistants	77,247	5,000	82,247	81,709	538
Salaries of Facilitators, Math & Literacy Coaches	127,848	22,000	149,848	149,291	557
Purchased Professional – Education Services	37,000		37,000	37,000	
Other Objects	4,800		4,800	4,650	150
Total Improvement of Instruction Services	398,510	22,000	420,510	418,594	1,916
Educational Media/Library Services:					
Salaries of Other Professional Staff	112,386	(55,000)	57,386	56,756	630
Other Salaries	3,075	40,000	43,075	42,096	979
Other Purchased Services	1,100		1,100		1,100
Supplies and Materials	2,877		2,877	1,177	1,700
Other Objects	1,500		1,500	1,198	302
Total Educational Media/Library Services	120,938	(15,000)	105,938	101,227	4,711
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	314,295	32,000	346,295	345,445	850
Salaries of Secretarial and Clerical Assistants	77,247	4,000	81,247	80,912	335
Other Purchased Services	27,634	13,402	41,036	27,068	13,968
Supplies and Materials	26,773		26,773	20,461	6,312
Other Objects	6,454		6,454	1,700	4,754
Total Support Services – School Administration	452,403	49,402	501,805	475,586	26,219
Security:					
Salaries	101,580	13,000	114,580	114,008	572
General Supplies	3,566	(2,379)	1,187		1,187
Total Security	105,146	10,621	115,767	114,008	1,759
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	18,700		18,700	8,090	10,610
Total Student Transportation Services	18,700	-	18,700	8,090	10,610
Unallocated Benefits:					
Health Benefits	1,132,310		1,132,310	1,132,310	
Total Unallocated Benefits	1,132,310	-	1,132,310	1,132,310	-
Total Undistributed Expenditures	2,544,945	76,023	2,620,968	2,567,754	53,214
Total Expenditures - Current Expense	7,847,210	140,248	7,987,458	7,908,093	79,365
Capital Outlay:					
Equipment:					
Undistributed Expenditures:					
Non-Instructional Equipment	83,132	(647)	82,485	35,580	46,905
Total Equipment	83,132	(647)	82,485	35,580	46,905
Total Expenditures - School Based	7,930,342	139,601	8,069,943	7,943,673	126,270

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2023

School: Abington Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Other Financing Sources:					
Transfers In	\$ 7,848,757	\$ 139,601	\$ 7,988,358	\$ 7,912,312	\$ (76,046)
Total Other Financing Sources	<u>7,848,757</u>	<u>139,601</u>	<u>7,988,358</u>	<u>7,912,312</u>	<u>(76,046)</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(81,585)		(81,585)	(31,361)	50,224
Fund Balances, July 1	81,585		81,585	81,585	
Fund Balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 50,224</u>	<u>\$ 50,224</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2023

School: Ann Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Kindergarten	\$ 503,270	\$ 18,000	\$ 521,270	\$ 520,170	\$ 1,100
Grades 1- 5	1,429,143	151,000	1,580,143	1,578,959	1,184
Grades 6-8	2,088,825	(22,000)	2,066,825	2,065,302	1,523
Undistributed Instruction:					
Other Salaries of Instruction	222,123	15,000	237,123	236,943	180
General Supplies	104,290	(4,815)	99,475	95,231	4,244
Other Objects	29,940		29,940	10,992	18,948
Total Regular Programs	4,377,591	157,185	4,534,776	4,507,597	27,179
Instruction - Special Education:					
Resource Room/Resource Center:					
Salaries of Teachers	831,551	(33,000)	798,551	797,646	905
Other Salaries of Instruction	21,450	(20,000)	1,450	768	682
General Supplies	10,986		10,986	9,159	1,827
Total Resource Room/Resource Center	863,987	(53,000)	810,987	807,573	3,414
Total Special Education	863,987	(53,000)	810,987	807,573	3,414
Bilingual Education:					
Salaries of Teachers	1,959,271	(66,800)	1,892,471	1,892,315	156
Other Salaries of Instruction	79,595	(44,000)	35,595	34,421	1,174
General Supplies	14,633		14,633	13,901	732
Total Bilingual Education	2,053,499	(110,800)	1,942,699	1,940,637	2,062
School Sponsored Co-curricular Activities:					
Salaries	34,372	8,000	42,372	41,137	1,235
Supplies and Materials	400		400		400
Total School Sponsored Co-curricular Activities	34,772	8,000	42,772	41,137	1,635
School Sponsored Athletics:					
Salaries	12,100	(12,000)	100		100
Supplies and Materials	1,620	(1,000)	620		620
Total School Sponsored Athletics	13,720	(13,000)	720	-	720
Before/After School Programs:					
Salaries of Teachers	46,125	(45,000)	1,125		1,125
Total Before/After School Programs	46,125	(45,000)	1,125	-	1,125
Other Supplemental/At-Risk Programs - Instruction:					
Salaries of Reading Specialists	112,386	-	112,386	111,779	607
Total Other Supplemental/At-Risk Programs - Instruction	112,386	-	112,386	111,779	607
Total Instruction	7,502,080	(56,615)	7,445,465	7,408,723	36,742
Attendance and Social Work Services:					
Salaries	122,491	(10,000)	112,491	110,640	1,851
Salaries of Family Liaisons/Comm Parent Inv. Specialists	45,689	320	46,009	45,806	203
Total Attendance and Social Work Services	168,180	(9,680)	158,500	156,446	2,054
Health Services:					
Salaries	249,815	28,000	277,815	277,774	41
Other Salaries	1,640	4,000	5,640	3,853	1,787
Supplies and Materials	3,009		3,009	2,452	557
Total Health Services	254,464	32,000	286,464	284,079	2,385
Guidance:					
Salaries of Other Professional Staff	60,627	4,000	64,627	64,001	626
Total Guidance	60,627	4,000	64,627	64,001	626

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2023

School: Ann Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	\$ 207,227	\$ (8,000)	\$ 199,227	\$ 199,195	\$ 32
Salaries of Secretarial and Clerical Assistants	106,040	500	106,540	106,415	125
Salaries of Facilitators, Math & Literacy Coaches	187,775	3,000	190,775	190,314	461
Other Objects	6,485	(6,000)	485		485
Total Improvement of Instruction Services	507,527	(10,500)	497,027	495,924	1,103
Educational Media/Library Services:					
Salaries of Other Professional Staff	104,461	2,000	106,461	106,111	350
Supplies and Materials	1,000		1,000	1,000	
Total Educational Media/Library Services	105,461	2,000	107,461	107,111	350
Instructional Staff Training Services:					
Other Objects	1,320		1,320	239	1,081
Total Instructional Staff Training Services	1,320	-	1,320	239	1,081
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	377,177	63,000	440,177	439,406	771
Salaries of Secretarial and Clerical Assistants	106,040		106,040	103,812	2,228
Other Purchased Services	27,036		27,036	19,276	7,760
Supplies and Materials	32,840		32,840	10,865	21,975
Other Objects	4,269		4,269	700	3,569
Total Support Services – School Administration	547,362	63,000	610,362	574,059	36,303
Security:					
Salaries	219,809	1,000	220,809	220,731	78
Total Security	219,809	1,000	220,809	220,731	78
Student Transportation Services:					
Contracted Services – Transportation (Other than Between Home and School) – Vendors	22,950		22,950	17,860	5,090
Total Student Transportation Services	22,950	-	22,950	17,860	5,090
Unallocated Benefits:					
Health Benefits	1,607,600		1,607,600	1,607,600	
Total Unallocated Benefits	1,607,600	-	1,607,600	1,607,600	-
Total Undistributed Expenditures	3,495,300	81,820	3,577,120	3,528,050	49,070
Total Expenditures - Current Expense	10,997,380	25,205	11,022,585	10,936,773	85,812
Capital Outlay:					
Equipment:					
Undistributed Expenditures:					
Non-Instructional Equipment	2,695	2,815	5,510	5,468	42
Total Equipment	2,695	2,815	5,510	5,468	42
Total Expenditures - School Based	11,000,075	28,020	11,028,095	10,942,241	85,854
Other Financing Sources:					
Transfers In	10,975,147	28,020	11,003,167	10,938,385	(64,782)
Total Other Financing Sources	10,975,147	28,020	11,003,167	10,938,385	(64,782)
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)					
	(24,928)		(24,928)	(3,856)	21,072
Fund Balances, July 1	24,928		24,928	24,928	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 21,072	\$ 21,072

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2023

School: Arts High	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Grades 6-8	\$ 123,506	\$ 34,100	\$ 157,606	\$ 156,712	\$ 894
Grades 9-12	4,336,226	141,000	4,477,226	4,476,118	1,108
Undistributed Instruction:					
General Supplies	165,617	(9,202)	156,415	126,497	29,918
Other Objects	16,000		16,000		16,000
Total Regular Programs	4,641,349	165,898	4,807,247	4,759,327	47,920
Instruction - Special Education:					
Resource Room/Resource Center:					
Salaries of Teachers	259,176	5,000	264,176	263,418	758
Other Salaries of Instruction	5,850	(5,850)			
General Supplies	3,000	(1,425)	1,575	1,575	
Total Resource Room/Resource Center	268,026	(2,275)	265,751	264,993	758
Total Special Education	268,026	(2,275)	265,751	264,993	758
Bilingual Education:					
Salaries of Teachers	60,000	8,000	68,000	66,934	1,066
Other Salaries of Instruction	1,950	(1,900)	50	50	
Total Bilingual Education	61,950	6,100	68,050	66,934	1,116
School Sponsored Co-curricular Activities:					
Salaries	109,300	(11,000)	98,300	97,646	654
Purchased Professional & Educational Services	10,000	(10,000)			
Total School Sponsored Co-curricular Activities	119,300	(21,000)	98,300	97,646	654
School Sponsored Athletics:					
Salaries	85,500		85,500	85,500	
Supplies and Materials	11,018	(1,000)	10,018	8,864	1,154
Other Objects	8,500		8,500	8,500	
Total School Sponsored Athletics	105,018	(1,000)	104,018	102,864	1,154
Before/After School Programs:					
Salaries of Teachers	48,380	(29,000)	19,380	18,297	1,083
Total Before/After School Programs	48,380	(29,000)	19,380	18,297	1,083
Other Supplemental/At-Risk Programs - Instruction:					
Purchased Professional & Technical Services	64,200	(6,500)	57,700	26,010	31,690
Total Other Supplemental/At-Risk Programs - Instruction	64,200	(6,500)	57,700	26,010	31,690
Total Instruction	5,308,223	112,223	5,420,446	5,336,071	84,375
Attendance and Social Work Services:					
Salaries	108,582		108,582	108,081	501
Salaries of Family Liaisons/Comm Parent Inv. Specialists	46,050	1,000	47,050	46,086	964
Total Attendance and Social Work Services	154,632	1,000	155,632	154,167	1,465
Health Services:					
Salaries	111,480	(4,000)	107,480	104,509	2,971
Other Salaries	1,845		1,845	963	882
Supplies and Materials	2,058		2,058	1,330	728
Total Health Services	115,383	(4,000)	111,383	106,802	4,581
Guidance:					
Salaries of Other Professional Staff	304,414	(26,000)	278,414	277,428	986
Other Salaries	3,485		3,485	3,280	205
Total Guidance	307,899	(26,000)	281,899	280,708	1,191

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

Year ended June 30, 2023

School: Arts High	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	\$ 136,822		\$ 136,822	\$ 136,758	\$ 64
Salaries of Other Professional Staff	467,678	\$ (24,000)	443,678	442,880	798
Salaries of Secretarial and Clerical Assistants	87,729		87,729	86,987	742
Other Objects	3,600	(3,000)	600		600
Total Improvement of Instruction Services	695,829	(27,000)	668,829	666,625	2,204
Educational Media/Library Services:					
Supplies and Materials	6,000		6,000	3,506	2,494
Total Educational Media/Library Services	6,000	-	6,000	3,506	2,494
Instructional Staff Training Services:					
Purchased Professional –Education Services	8,000		8,000		8,000
Total Instructional Staff Training Services	8,000	-	8,000	-	8,000
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	275,381	14,000	289,381	288,667	714
Salaries of Secretarial and Clerical Assistants	87,729	4,000	91,729	90,966	763
Other Salaries	16,708		16,708	15,381	1,327
Other Purchased Services	47,608	(5,100)	42,508	22,639	19,869
Supplies and Materials	15,552		15,552	11,476	4,076
Other Objects	9,722		9,722	6,065	3,657
Total Support Services – School Administration	452,700	12,900	465,600	435,194	30,406
Security:					
Salaries	167,030	(8,000)	159,030	158,802	228
Total Security	167,030	(8,000)	159,030	158,802	228
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	23,300	6,500	29,800	15,804	13,996
Total Student Transportation Services	23,300	6,500	29,800	15,804	13,996
Unallocated Benefits:					
Health Benefits	1,083,383		1,083,383	1,083,383	
Total Unallocated Benefits	1,083,383	-	1,083,383	1,083,383	-
Total Undistributed Expenditures	3,014,156	(44,600)	2,969,556	2,904,991	64,565
Total Expenditures - Current Expense	8,322,379	67,623	8,390,002	8,241,062	148,940
Capital Outlay:					
Equipment:					
Regular Programs - Instruction: Grades 9-12	244,749	(6,698)	238,051	220,745	17,306
Undistributed Expenditures:					
Total Equipment	244,749	(6,698)	238,051	220,745	17,306
Total Expenditures - School Based	8,567,128	60,925	8,628,053	8,461,807	166,246
Other Financing Sources:					
Transfers In	8,357,611	60,925	8,418,536	8,346,101	(72,435)
Total Other Financing Sources	8,357,611	60,925	8,418,536	8,346,101	(72,435)
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(209,517)		(209,517)	(115,706)	93,811
Fund Balances, July 1	209,517		209,517	209,517	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 93,811	\$ 93,811

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2023

School: Avon Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Kindergarten	\$ 220,429	\$ 22,000	\$ 242,429	\$ 240,878	\$ 1,551
Grades 1- 5	1,496,011	(113,000)	1,383,011	1,381,183	1,828
Grades 6-8	559,496	24,000	583,496	582,349	1,147
Undistributed Instruction:					
Other Salaries of Instruction	103,252	6,000	109,252	108,523	729
General Supplies	60,739	(2,000)	58,739	50,510	8,229
Other Objects	6,348		6,348	4,538	1,810
Total Regular Programs	2,446,275	(63,000)	2,383,275	2,367,981	15,294
Instruction - Special Education:					
Cognitive - Mild:					
Salaries of Teachers	363,769	48,000	411,769	410,985	784
Other Salaries of Instruction	10,714	(9,750)	964		964
General Supplies	5,000		5,000		5,000
Total Cognitive - Mild	379,483	38,250	417,733	410,985	6,748
Resource Room/Resource Center:					
Salaries of Teachers	296,629	(7,000)	289,629	288,907	722
Other Salaries of Instruction	7,800	(7,800)			
Total Resource Room/Resource Center	304,429	(14,800)	289,629	288,907	722
Total Special Education	683,912	23,450	707,362	699,892	7,470
Bilingual Education:					
Salaries of Teachers	193,303	5,000	198,303	197,719	584
Other Salaries of Instruction	1,950	(1,950)			
Total Bilingual Education	195,253	3,050	198,303	197,719	584
School Sponsored Co-curricular Activities:					
Salaries	30,400	(4,000)	26,400	26,050	350
Total School Sponsored Co-curricular Activities	30,400	(4,000)	26,400	26,050	350
School Sponsored Athletics:					
Salaries	17,000	(4,000)	13,000	12,700	300
Supplies and Materials	4,500	(1,000)	3,500	2,608	892
Total School Sponsored Athletics	21,500	(5,000)	16,500	15,308	1,192
Before/After School Programs:					
Salaries of Teachers	18,300	11,000	29,300	21,949	7,351
Other Salaries for Instruction	6,800		6,800	2,515	4,285
Total Before/After School Programs	25,100	11,000	36,100	24,464	11,636
Total Instruction	3,402,440	(34,500)	3,367,940	3,331,414	36,526
Attendance and Social Work Services:					
Salaries	80,000	(15,000)	65,000	63,996	1,004
Salaries of Family Liaisons/Comm Parent Inv.					
Specialists	32,462	2,500	34,962	34,689	273
Other Objects	2,000	42	2,042	1,431	611
Total Attendance and Social Work Services	114,462	(12,458)	102,004	100,116	1,888
Health Services:					
Salaries	103,330	(40,000)	63,330	59,263	4,067
Other Salaries	1,640		1,640		1,640
Supplies and Materials	2,913		2,913	1,379	1,534
Total Health Services	107,883	(40,000)	67,883	60,642	7,241
Guidance:					
Salaries of Other Professional Staff	108,582	4,000	112,582	112,087	495
Total Guidance	108,582	4,000	112,582	112,087	495

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2023

School: Avon Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	\$ 113,398	\$ 47,000	\$ 160,398	\$ 159,565	\$ 833
Salaries of Secretarial and Clerical Assistants	51,673	(17,000)	34,673	33,973	700
Salaries of Facilitators, Math & Literacy Coaches	207,982	9,000	216,982	215,991	991
Other Objects	3,600		3,600		3,600
Total Improvement of Instruction Services	376,653	39,000	415,653	409,529	6,124
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	266,184	(70,000)	196,184	192,624	3,560
Salaries of Secretarial and Clerical Assistants	51,673	20,000	71,673	71,171	502
Other Salaries		5,000	5,000	4,711	289
Other Purchased Services	23,966	(8,000)	15,966	5,374	10,592
Other Objects	3,600	(42)	3,558	592	2,966
Total Support Services – School Administration	345,423	(53,042)	292,381	274,472	17,909
Security:					
Salaries	101,909	(19,000)	82,909	81,083	1,826
Total Security	101,909	(19,000)	82,909	81,083	1,826
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	4,250		4,250	2,828	1,422
Total Student Transportation Services	4,250	-	4,250	2,828	1,422
Unallocated Benefits:					
Health Benefits	754,873		754,873	754,873	
Total Unallocated Benefits	754,873	-	754,873	754,873	-
Total Undistributed Expenditures	1,914,035	(81,500)	1,832,535	1,795,630	36,905
Total Expenditures - Current Expense	5,316,475	(116,000)	5,200,475	5,127,044	73,431
Total Expenditures - School Based	5,316,475	(116,000)	5,200,475	5,127,044	73,431
Other Financing Sources:					
Transfers In	5,305,649	(116,000)	5,189,649	5,132,649	(57,000)
Total Other Financing Sources	5,305,649	(116,000)	5,189,649	5,132,649	(57,000)
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(10,826)		(10,826)	5,605	16,431
Fund Balances, July 1	10,826		10,826	10,826	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 16,431	\$ 16,431

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

Year ended June 30, 2023

School: Bard Early College	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Grades 9-12	\$ 2,429,037	\$ 36,000	\$ 2,465,037	\$ 2,463,164	\$ 1,873
Undistributed Instruction:					
General Supplies	74,319	2,468	76,787	73,044	3,743
Textbooks	5,000	(5,000)			
Other Objects	11,807	1,505	13,312	8,282	5,030
Total Regular Programs	2,520,163	34,973	2,555,136	2,544,490	10,646
Instruction - Special Education:					
Resource Room/Resource Center:					
Salaries of Teachers	168,582	16,200	184,782	184,766	16
Other Salaries of Instruction	1,950	(1,950)			
General Supplies	1,049	(550)	499	498	1
Total Resource Room/Resource Center	171,581	13,700	185,281	185,264	17
Total Special Education	171,581	13,700	185,281	185,264	17
School Sponsored Co-curricular Activities:					
Salaries	86,953	(86,900)	53		53
Total School Sponsored Co-curricular Activities	86,953	(86,900)	53	-	53
School Sponsored Athletics:					
Salaries	79,700	31,000	110,700	109,735	965
Supplies and Materials	15,266	(4,543)	10,723	8,267	2,456
Other Objects	5,000		5,000	5,000	
Total School Sponsored Athletics	99,966	26,457	126,423	123,002	3,421
Before/After School Programs:					
Salaries of Teachers	28,946	(28,000)	946	430	516
Total Before/After School Programs	28,946	(28,000)	946	430	516
Total Instruction	2,907,609	(39,770)	2,867,839	2,853,186	14,653
Attendance and Social Work Services:					
Salaries	218,274	(40,000)	178,274	169,873	8,401
Salaries of Family Liaisons/Comm Parent Inv. Specialists	36,500		36,500	30,467	6,033
Total Attendance and Social Work Services	254,774	(40,000)	214,774	200,340	14,434
Health Services:					
Salaries	103,330	2,000	105,330	104,441	889
Other Salaries	1,640		1,640	1,445	195
Supplies and Materials	1,021		1,021	782	239
Total Health Services	105,991	2,000	107,991	106,668	1,323
Guidance:					
Salaries of Other Professional Staff	106,230	(4,000)	102,230	101,322	908
Total Guidance	106,230	(4,000)	102,230	101,322	908
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	55,612	3,000	58,612	58,461	151
Salaries of Other Professional Staff	198,105	14,000	212,105	212,047	58
Salaries of Secretarial and Clerical Assistants	57,558	(5,000)	52,558	49,948	2,610
Other Objects	2,600	(339)	2,261	1,485	776
Total Improvement of Instruction Services	313,875	11,661	325,536	321,941	3,595
Educational Media/Library Services:					
Supplies and Materials	1,000		1,000	760	240
Total Educational Media/Library Services	1,000	-	1,000	760	240

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2023

School: Bard Early College	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program	\$ 185,507	\$ 76,000	\$ 261,507	\$ 261,459	\$ 48
Salaries of Secretarial and Clerical Assistants	57,558		57,558	55,813	1,745
Other Salaries	4,897	3,000	7,897	6,848	1,049
Other Purchased Services	12,821	5,623	18,444	12,167	6,277
Other Objects	4,200	(1,487)	2,713	2,488	225
Total Support Services – School Administration	264,983	83,136	348,119	338,775	9,344
Security:					
Salaries	200,524	(10,000)	190,524	183,033	7,491
Total Security	200,524	(10,000)	190,524	183,033	7,491
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	12,200	1,482	13,682	7,681	6,001
Total Student Transportation Services	12,200	1,482	13,682	7,681	6,001
Unallocated Benefits:					
Health Benefits	615,082		615,082	615,082	
Total Unallocated Benefits	615,082	-	615,082	615,082	-
Total Undistributed Expenditures	1,874,659	44,279	1,918,938	1,875,602	43,336
Total Expenditures - Current Expense	4,782,268	4,509	4,786,777	4,728,788	57,989
Capital Outlay:					
Equipment:					
Undistributed Expenditures: Non-Instructional Equipment	6,154	(2,159)	3,995	3,995	
Total Equipment	6,154	(2,159)	3,995	3,995	-
Total Expenditures - School Based	4,788,422	2,350	4,790,772	4,732,783	57,989
Other Financing Sources:					
Transfers In	4,773,863	2,350	4,776,213	4,736,361	(39,852)
Total Other Financing Sources	4,773,863	2,350	4,776,213	4,736,361	(39,852)
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)					
	(14,559)		(14,559)	3,578	18,137
Fund Balances, July 1	14,559		14,559	14,559	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 18,137	\$ 18,137

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2023

School: Barringer High	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Grades 9-12	\$ 7,094,367	\$ 499,000	\$ 7,593,367	\$ 7,592,312	\$ 1,055
Undistributed Instruction:					
Purchased Technical Services	70		70		70
General Supplies	125,241	43,700	168,941	143,414	25,527
Textbooks	40,500	(37,454)	3,046	3,046	
Other Objects	76,490	(14,500)	61,990	32,040	29,950
Total Regular Programs	7,336,668	490,746	7,827,414	7,770,812	56,602
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	754,278	(137,000)	617,278	616,995	283
Other Salaries of Instruction	171,489	(45,300)	126,189	125,470	719
General Supplies	11,000	(113)	10,887	10,460	427
Total Learning and/or Language Disabilities	936,767	(182,413)	754,354	752,925	1,429
Emotional Regulation Impairments:					
Salaries of Teachers	298,249	(40,000)	258,249	256,335	1,914
Other Salaries of Instruction	78,571	3,000	81,571	81,538	33
General Supplies	4,000	(1,613)	2,387		2,387
Total Emotional Regulation Impairments	380,820	(38,613)	342,207	337,873	4,334
Resource Room/Resource Center:					
Salaries of Teachers	459,970	(189,000)	270,970	269,571	1,399
Other Salaries of Instruction	9,750	(9,750)			
General Supplies	6,000	(6,000)			
Total Resource Room/Resource Center	475,720	(204,750)	270,970	269,571	1,399
Total Special Education	1,793,307	(425,776)	1,367,531	1,360,369	7,162
Bilingual Education:					
Salaries of Teachers	1,902,277	(182,000)	1,720,277	1,720,268	9
Other Salaries of Instruction	60,450	(60,450)			
General Supplies	20,415	(10,801)	9,614	686	8,928
Total Bilingual Education	1,983,142	(253,251)	1,729,891	1,720,954	8,937
School Sponsored Co-curricular Activities:					
Salaries	116,653	(27,000)	89,653	88,853	800
Total School Sponsored Co-curricular Activities	116,653	(27,000)	89,653	88,853	800
School Sponsored Athletics:					
Salaries	247,600	11,000	258,600	258,250	350
Supplies and Materials	51,906	(3,000)	48,906	42,274	6,632
Other Objects	25,000		25,000	25,000	
Total School Sponsored Athletics	324,506	8,000	332,506	325,524	6,982
Before/After School Programs:					
Salaries of Teachers	71,365	(54,938)	16,427	8,387	8,040
Other Salaries for Instruction		4,000	4,000	3,695	305
Total Before/After School Programs	71,365	(50,938)	20,427	12,082	8,345
Total Instruction	11,625,641	(258,219)	11,367,422	11,278,594	88,828
Attendance and Social Work Services:					
Salaries	383,519	(40,000)	343,519	340,990	2,529
Salaries of Family Liaisons/Comm Parent Inv.					
Specialists	71,001	(10,000)	61,001	57,661	3,340
Supplies and Materials	3,191		3,191	1,367	1,824
Total Attendance and Social Work Services	457,711	(50,000)	407,711	400,018	7,693
Health Services:					
Salaries	196,938	10,000	206,938	205,424	1,514
Other Salaries	102,128	(94,000)	8,128	3,744	4,384
Supplies and Materials	2,000		2,000	1,051	949
Total Health Services	301,066	(84,000)	217,066	210,219	6,847

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2023

School: Barringer High	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Guidance:					
Salaries of Other Professional Staff	\$ 539,873	\$ 48,000	\$ 587,873	\$ 586,114	\$ 1,759
Other Salaries	129,863	(9,000)	120,863	119,915	948
Supplies and Materials	9,951	(3,056)	6,895	4,945	1,950
Total Guidance	679,687	35,944	715,631	710,974	4,657
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	243,948	(144,000)	99,948	99,308	640
Salaries of Other Professional Staff	902,636	68,102	970,738	969,252	1,486
Salaries of Secretarial and Clerical Assistants	225,643	(5,000)	220,643	219,990	653
Purchased Professional – Education Services	52,000	(37,000)	15,000	15,000	
Supplies and Materials	4,600		4,600	4,600	
Other Objects	6,000	(5,440)	560	560	
Total Improvement of Instruction Services	1,434,827	(123,338)	1,311,489	1,308,710	2,779
Educational Media/Library Services:					
Salaries of Other Professional Staff	176,605	(52,000)	124,605	124,220	385
Total Educational Media/Library Services	176,605	(52,000)	124,605	124,220	385
Instructional Staff Training Services:					
Other Objects	10,750	4,877	15,627	14,436	1,191
Total Instructional Staff Training Services	10,750	4,877	15,627	14,436	1,191
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	393,952	41,000	434,952	434,394	558
Salaries of Secretarial and Clerical Assistants	225,643		225,643	224,443	1,200
Other Salaries	8,960	36,000	44,960	43,242	1,718
Other Purchased Services	39,937	15,053	54,990	47,803	7,187
Supplies and Materials	6,500		6,500	4,109	2,391
Other Objects	6,550		6,550	6,406	144
Total Support Services – School Administration	681,542	92,053	773,595	760,397	13,198
Security:					
Salaries	538,692	(58,000)	480,692	480,273	419
General Supplies	3,140	(2,000)	1,140	580	560
Total Security	541,832	(60,000)	481,832	480,853	979
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	46,606	22,646	69,252	24,960	44,292
Total Student Transportation Services	46,606	22,646	69,252	24,960	44,292
Unallocated Benefits:					
Health Benefits	2,781,847		2,781,847	2,781,847	
Total Unallocated Benefits	2,781,847	-	2,781,847	2,781,847	-
Total Undistributed Expenditures	7,112,473	(213,818)	6,898,655	6,816,634	82,021
Total Expenditures - Current Expense	18,738,114	(472,037)	18,266,077	18,095,228	170,849
Capital Outlay:					
Equipment:					
Undistributed Expenditures:					
Non-Instructional Equipment		5,700	5,700	5,700	
Total Equipment	-	5,700	5,700	5,700	-
Total Expenditures - School Based	18,738,114	(466,337)	18,271,777	18,100,928	170,849
Other Financing Sources:					
Transfers In	18,625,975	(466,337)	18,159,638	18,088,856	(70,782)
Total Other Financing Sources	18,625,975	(466,337)	18,159,638	18,088,856	(70,782)
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(112,139)		(112,139)	(12,072)	100,067
Fund Balances, July 1	112,139		112,139	112,139	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 100,067	\$ 100,067

Newark Board of Education
Blended Resource Fund 15
Schedule of Blended Expenditures
Budget and Actual
Year ended June 30, 2023

School: Belmont Runyon	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Kindergarten	\$ 185,468	\$ 39,000	\$ 224,468	\$ 222,456	\$ 2,012
Grades 1- 5	1,435,495	(24,500)	1,410,995	1,410,294	701
Grades 6-8	689,738	(143,000)	546,738	545,691	1,047
Undistributed Instruction:					
Other Salaries of Instruction	65,648		65,648	65,487	161
Purchased Technical Services		11,790	11,790	11,790	
General Supplies	115,983	(50,378)	65,605	41,175	24,430
Textbooks	2,000		2,000		2,000
Other Objects	23,950	(63)	23,887	16,779	7,108
Total Regular Programs	2,518,282	(167,151)	2,351,131	2,313,672	37,459
Instruction - Special Education:					
Multiple Disabilities:					
Salaries of Teachers	329,943	60,050	389,993	389,959	34
Other Salaries of Instruction	106,003	(9,000)	97,003	95,757	1,246
General Supplies	6,227		6,227	161	6,066
Total Multiple Disabilities	442,173	51,050	493,223	485,877	7,346
Resource Room/Resource Center:					
Salaries of Teachers	340,167	(107,000)	233,167	232,955	212
Other Salaries of Instruction	7,800	286,000	293,800	293,387	413
General Supplies	3,000		3,000	1,712	1,288
Other Objects	1,250		1,250	1,000	250
Total Resource Room/Resource Center	352,217	179,000	531,217	529,054	2,163
Total Special Education	794,390	230,050	1,024,440	1,014,931	9,509
School Sponsored Co-curricular Activities:					
Salaries	35,600	(8,500)	27,100	27,100	
Supplies and Materials	2,136	(2,000)	136		136
Other Objects	3,000		3,000	2,947	53
Total School Sponsored Co-curricular Activities	40,736	(10,500)	30,236	30,047	189
School Sponsored Athletics:					
Salaries	17,000	1,000	18,000	18,000	
Supplies and Materials	6,500		6,500	5,971	529
Total School Sponsored Athletics	23,500	1,000	24,500	23,971	529
Before/After School Programs:					
Salaries of Teachers	29,525	(22,000)	7,525	5,966	1,559
Other Salaries of Instruction	20,895	11,000	31,895	31,045	850
Total Before/After School Programs	50,420	(11,000)	39,420	37,011	2,409
Total Instruction	3,427,328	42,399	3,469,727	3,419,632	50,095
Attendance and Social Work Services:					
Salaries	171,219	11,000	182,219	181,880	339
Salaries of Family Liaisons/Comm Parent Inv. Specialists	33,389	8,000	41,389	40,478	911
Supplies and Materials	1,004		1,004	935	69
Other Objects	1,000		1,000		1,000
Total Attendance and Social Work Services	206,612	19,000	225,612	223,293	2,319
Health Services:					
Salaries	209,019	(23,000)	186,019	185,389	630
Other Salaries	1,640		1,640	1,186	454
Supplies and Materials	6,900	(1,243)	5,657	2,745	2,912
Total Health Services	217,559	(24,243)	193,316	189,320	3,996

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2023

School: Belmont Runyon	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	\$ 181,727	\$ 9,000	\$ 190,727	\$ 190,445	\$ 282
Salaries of Secretarial and Clerical Assistants	52,213	3,000	55,213	54,601	612
Salaries of Facilitators, Math & Literacy Coaches	224,771		224,771	223,457	1,314
Supplies and Materials	750	(234)	516	516	
Other Objects	6,125		6,125	4,350	1,775
Total Improvement of Instruction Services	465,586	11,766	477,352	473,369	3,983
Educational Media/Library Services:					
Salaries of Other Professional Staff	110,040	(47,000)	63,040	62,800	240
Supplies and Materials	3,000	1,235	4,235	3,328	907
Total Educational Media/Library Services	113,040	(45,765)	67,275	66,128	1,147
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	338,685	47,000	385,685	385,377	308
Salaries of Secretarial and Clerical Assistants	52,213	3,000	55,213	54,613	600
Other Salaries		3,000	3,000	2,701	299
Other Purchased Services	19,113	500	19,613	11,594	8,019
Supplies and Materials	3,065	(500)	2,565	2,501	64
Other Objects	5,753		5,753	2,221	3,532
Total Support Services – School Administration	418,829	53,000	471,829	459,007	12,822
Security:					
Salaries	83,280	9,000	92,280	92,279	1
General Supplies	1,500	(1,500)			
Total Security	84,780	7,500	92,280	92,279	1
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	10,350	700	11,050	3,436	7,614
Total Student Transportation Services	10,350	700	11,050	3,436	7,614
Unallocated Benefits:					
Health Benefits	768,852		768,852	768,852	
Total Unallocated Benefits	768,852	-	768,852	768,852	-
Total Undistributed Expenditures	2,285,608	21,958	2,307,566	2,275,684	31,882
Total Expenditures - Current Expense	5,712,936	64,357	5,777,293	5,695,316	81,977
Capital Outlay:					
Equipment:					
Regular Programs - Instruction:					
Grades 1-5		32,292	32,292	29,783	2,509
Total Equipment	-	32,292	32,292	29,783	2,509
Total Expenditures - School Based	5,712,936	96,649	5,809,585	5,725,099	84,486
Other Financing Sources:					
Transfers In	5,696,279	96,649	5,792,928	5,755,660	(37,268)
Total Other Financing Sources	5,696,279	96,649	5,792,928	5,755,660	(37,268)
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(16,657)		(16,657)	30,561	47,218
Fund Balances, July 1	16,657		16,657	16,657	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 47,218	\$ 47,218

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2023

School: Bruce Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Grades 1- 5	\$ 171,524	\$ 53,500	\$ 225,024	\$ 224,402	\$ 622
Undistributed Instruction:					
General Supplies	7,626	(2,300)	5,326	4,658	668
Other Objects	710	2,300	3,010	2,780	230
Total Regular Programs	179,860	53,500	233,360	231,840	1,520
Instruction - Special Education:					
Auditory Impairments:					
Salaries of Teachers	580,460	(150,000)	430,460	428,106	2,354
Other Salaries of Instruction	373,848	(5,000)	368,848	350,683	18,165
Purchased Professional & Educational Services	5,000		5,000		5,000
General Supplies	11,085		11,085	6,792	4,293
Total Auditory Impairments	970,393	(155,000)	815,393	785,581	29,812
Multiple Disabilities:					
Salaries of Teachers	66,951	(66,000)	951		951
Other Salaries of Instruction	3,900		3,900	976	2,924
Total Multiple Disabilities	70,851	(66,000)	4,851	976	3,875
Resource Room/Resource Center:					
Salaries of Teachers	60,000	(60,000)			
General Supplies	9,000		9,000		9,000
Total Resource Room/Resource Center	69,000	(60,000)	9,000	-	9,000
Total Special Education	1,110,244	(281,000)	829,244	786,557	42,687
Total Instruction	1,290,104	(227,500)	1,062,604	1,018,397	44,207
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Specialists					
	32,280	(20,000)	12,280		12,280
Total Attendance and Social Work Services	32,280	(20,000)	12,280	-	12,280
Health Services:					
Salaries	103,305	(20,000)	83,305	63,631	19,674
Other Salaries	1,640		1,640		1,640
Supplies and Materials	1,000		1,000	522	478
Total Health Services	105,945	(20,000)	85,945	64,153	21,792
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	49,089	3,000	52,089	51,636	453
Salaries of Secretarial and Clerical Assistants	29,979	(9,000)	20,979	20,109	870
Total Improvement of Instruction Services	79,068	(6,000)	73,068	71,745	1,323
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors					
	49,089	6,000	55,089	53,843	1,246
Salaries of Secretarial and Clerical Assistants	29,979	2,500	32,479	32,004	475
Other Purchased Services	1,500		1,500		1,500
Other Objects	1,012		1,012		1,012
Total Support Services – School Administration	81,580	8,500	90,080	85,847	4,233
Security:					
Salaries	28,673	6,000	34,673	34,199	474
Total Security	28,673	6,000	34,673	34,199	474
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors					
	3,050		3,050	1,350	1,700
Total Student Transportation Services	3,050	-	3,050	1,350	1,700

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2023

	Original Budget	Transfers	Final Budget	Actual	Final to Actual
School: Bruce Street					
Unallocated Benefits:					
Health Benefits	\$ 342,489		\$ 342,489	\$ 342,489	
Total Unallocated Benefits	342,489	-	342,489	342,489	-
Total Undistributed Expenditures	673,085	\$ (31,500)	641,585	599,783	\$ 41,802
Total Expenditures - Current Expense	1,963,189	(259,000)	1,704,189	1,618,180	86,009
Total Expenditures - School Based	1,963,189	(259,000)	1,704,189	1,618,180	86,009
Other Financing Sources:					
Transfers In	1,961,771	(259,000)	1,702,771	1,617,731	(85,040)
Total Other Financing Sources	1,961,771	(259,000)	1,702,771	1,617,731	(85,040)
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(1,418)		(1,418)	(449)	969
Fund Balances, July 1	1,418		1,418	1,418	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 969	\$ 969

Newark Board of Education
Blended Resource Fund 15
Schedule of Blended Expenditures
Budget and Actual
Year ended June 30, 2023

School: Camden Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Kindergarten	\$ 205,960	\$ 5,500	\$ 211,460	\$ 207,231	\$ 4,229
Grades 1- 5	1,418,683	(32,000)	1,386,683	1,385,867	816
Grades 6-8	833,050	35,000	868,050	867,191	859
Undistributed Instruction:					
Other Salaries of Instruction	76,249	(20,000)	56,249	49,581	6,668
General Supplies	41,007	(1,000)	40,007	37,040	2,967
Textbooks	1,000	(480)	520	332	188
Other Objects	10,540		10,540		10,540
Total Regular Programs	2,586,489	(12,980)	2,573,509	2,547,242	26,267
Instruction - Special Education:					
Resource Room/Resource Center:					
Salaries of Teachers	273,210	(39,000)	234,210	233,577	633
Other Salaries of Instruction	7,800	(7,800)			
General Supplies	4,965		4,965	2,997	1,968
Total Resource Room/Resource Center	285,975	(46,800)	239,175	236,574	2,601
Autism:					
Salaries of Teachers	1,037,528	(33,000)	1,004,528	1,003,706	822
Other Salaries of Instruction	524,404	(92,000)	432,404	431,369	1,035
General Supplies	19,942		19,942	10,807	9,135
Other Objects	1,420		1,420		1,420
Total Autism	1,583,294	(125,000)	1,458,294	1,445,882	12,412
Total Special Education	1,869,269	(171,800)	1,697,469	1,682,456	15,013
Bilingual Education:					
Salaries of Teachers	164,144	(85,000)	79,144	78,215	929
Other Salaries of Instruction	1,950	37,000	38,950	38,857	93
General Supplies	2,000		2,000	1,059	941
Textbooks	1,710	(1,710)			
Other Objects	1,140	(1,140)			
Total Bilingual Education	170,944	(50,850)	120,094	118,131	1,963
School Sponsored Co-curricular Activities:					
Salaries	22,300	2,000	24,300	23,800	500
Supplies and Materials	130		130	123	7
Total School Sponsored Co-curricular Activities	22,430	2,000	24,430	23,923	507
School Sponsored Athletics:					
Salaries	12,700	(4,000)	8,700	8,100	600
Supplies and Materials	3,600	(3,600)			
Total School Sponsored Athletics	16,300	(7,600)	8,700	8,100	600
Before/After School Programs:					
Salaries of Teachers	7,380	(7,380)			
Other Salaries for Instruction	2,160		2,160		2,160
Total Before/After School Programs	9,540	(7,380)	2,160	-	2,160
Total Instruction	4,674,972	(248,610)	4,426,362	4,379,852	46,510
Attendance and Social Work Services:					
Salaries	91,108	11,000	102,108	101,682	426
Salaries of Family Liaisons/Comm Parent Inv.					
Specialists	33,389	(5,000)	28,389	19,335	9,054
Supplies and Materials	1,786		1,786	998	788
Total Attendance and Social Work Services	126,283	6,000	132,283	122,015	10,268

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2023

School: Camden Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Health Services:					
Salaries	\$ 109,436		\$ 109,436	\$ 108,514	\$ 922
Other Salaries	1,640		1,640		1,640
Supplies and Materials	1,343		1,343	637	706
Total Health Services	112,419	-	112,419	109,151	3,268
Guidance:					
Salaries of Other Professional Staff	59,752	\$ 4,000	63,752	63,220	532
Supplies and Materials	687		687	210	477
Total Guidance	60,439	4,000	64,439	63,430	1,009
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	106,709	8,000	114,709	114,495	214
Salaries of Secretarial and Clerical Assistants	56,622	1,000	57,622	57,211	411
Salaries of Facilitators, Math & Literacy Coaches	222,195	(53,000)	169,195	168,759	436
Other Objects	4,876		4,876	3,595	1,281
Total Improvement of Instruction Services	390,402	(44,000)	346,402	344,060	2,342
Educational Media/Library Services:					
Salaries of Other Professional Staff	110,325		110,325	109,778	547
Supplies and Materials	1,558		1,558		1,558
Total Educational Media/Library Services	111,883	-	111,883	109,778	2,105
Instructional Staff Training Services:					
Supplies and Materials	1,073		1,073		1,073
Total Instructional Staff Training Services	1,073	-	1,073	-	1,073
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	265,218	53,000	318,218	318,074	144
Salaries of Secretarial and Clerical Assistants	56,622	3,000	59,622	59,246	376
Other Salaries	1,680	5,000	6,680	4,409	2,271
Other Purchased Services	30,926	(10,000)	20,926	15,724	5,202
Supplies and Materials	7,503	480	7,983	3,721	4,262
Other Objects	3,675		3,675	2,908	767
Total Support Services – School Administration	365,624	51,480	417,104	404,082	13,022
Security:					
Salaries	101,682	8,000	109,682	108,704	978
Total Security	101,682	8,000	109,682	108,704	978
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	11,050		11,050	3,823	7,227
Total Student Transportation Services	11,050	-	11,050	3,823	7,227
Unallocated Benefits:					
Health Benefits	964,560		964,560	964,560	
Total Unallocated Benefits	964,560	-	964,560	964,560	-
Total Undistributed Expenditures	2,245,415	25,480	2,270,895	2,229,603	41,292
Total Expenditures - Current Expense	6,920,387	(223,130)	6,697,257	6,609,455	87,802
Total Expenditures - School Based	6,920,387	(223,130)	6,697,257	6,609,455	87,802
Other Financing Sources:					
Transfers In	6,897,887	(223,130)	6,674,757	6,605,895	(68,862)
Total Other Financing Sources	6,897,887	(223,130)	6,674,757	6,605,895	(68,862)
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(22,500)		(22,500)	(3,560)	18,940
Fund Balances, July 1	22,500		22,500	22,500	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 18,940	\$ 18,940

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

Year ended June 30, 2023

School: Central High	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Grades 9-12	\$ 4,577,640	\$ 52,000	\$ 4,629,640	\$ 4,628,554	\$ 1,086
Undistributed Instruction:					
Purchased Technical Services	25,705	(25,705)			
General Supplies	66,239	(2,000)	64,239	46,907	17,332
Textbooks	5,000		5,000	4,554	446
Other Objects	32,320		32,320	12,636	19,684
Total Regular Programs	4,706,904	24,295	4,731,199	4,692,651	38,548
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	1,186,284	(125,000)	1,061,284	1,060,377	907
Other Salaries of Instruction	27,300	(27,300)			
General Supplies	9,000		9,000	2,666	6,334
Total Learning and/or Language Disabilities	1,222,584	(152,300)	1,070,284	1,063,043	7,241
Resource Room/Resource Center:					
Salaries of Teachers	278,488	(53,000)	225,488	222,217	3,271
Other Salaries of Instruction	5,850	(5,000)	850		850
General Supplies	3,000		3,000		3,000
Total Resource Room/Resource Center	287,338	(58,000)	229,338	222,217	7,121
Autism:					
Salaries of Teachers	497,728		497,728	495,892	1,836
Other Salaries of Instruction	313,210	(55,850)	257,360	251,950	5,410
General Supplies	9,571		9,571	8,524	1,047
Total Autism	820,509	(55,850)	764,659	756,366	8,293
Total Special Education	2,330,431	(266,150)	2,064,281	2,041,626	22,655
Bilingual Education:					
Salaries of Teachers	630,638	66,000	696,638	695,694	944
Other Salaries of Instruction	13,650	(13,650)			
General Supplies	5,001	(1,000)	4,001	2,476	1,525
Total Bilingual Education	649,289	51,350	700,639	698,170	2,469
School Sponsored Co-curricular Activities:					
Salaries	61,953	(60,000)	1,953	1,473	480
Supplies and Materials	3,000	(3,000)			
Total School Sponsored Co-curricular Activities	64,953	(63,000)	1,953	1,473	480
School Sponsored Athletics:					
Salaries	203,800	111,000	314,800	314,127	673
Supplies and Materials	50,339	(9,000)	41,339	26,018	15,321
Other Objects	15,000		15,000	15,000	
Total School Sponsored Athletics	269,139	102,000	371,139	355,145	15,994
Before/After School Programs:					
Salaries of Teachers	47,560	(10,000)	37,560	32,755	4,805
Total Before/After School Programs	47,560	(10,000)	37,560	32,755	4,805
Other Supplemental/At-Risk Programs - Instruction:					
Purchased Professional & Technical Services	2,500		2,500		2,500
Total Other Supplemental/At-Risk Programs - Instruction	2,500	-	2,500	-	2,500
Total Instruction	8,070,776	(161,505)	7,909,271	7,821,820	87,451

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

Year ended June 30, 2023

School: Central High	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Attendance and Social Work Services:					
Salaries	\$ 108,582	\$ 42,000	\$ 150,582	\$ 144,080	\$ 6,502
Salaries of Family Liaisons/Comm Parent Inv. Specialists	36,500		36,500	33,415	3,085
Other Objects	4,780		4,780	4,780	4,780
Total Attendance and Social Work Services	149,862	42,000	191,862	177,495	14,367
Health Services:					
Salaries	206,635	(15,000)	191,635	185,280	6,355
Other Salaries	1,558		1,558	1,558	1,558
Supplies and Materials	600		600	600	600
Total Health Services	208,793	(15,000)	193,793	185,280	8,513
Guidance:					
Salaries of Other Professional Staff	574,748	(79,000)	495,748	495,561	187
Other Salaries	57,906	76,000	133,906	131,767	2,139
Supplies and Materials	2,000	(2,000)			
Total Guidance	634,654	(5,000)	629,654	627,328	2,326
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	189,033		189,033	186,729	2,304
Salaries of Other Professional Staff	585,862	32,000	617,862	617,194	668
Salaries of Secretarial and Clerical Assistants	145,141	3,000	148,141	147,216	925
Other Objects	4,979	(4,001)	978	978	978
Total Improvement of Instruction Services	925,015	30,999	956,014	951,139	4,875
Educational Media/Library Services:					
Salaries of Other Professional Staff	214,681	(27,000)	187,681	186,745	936
Total Educational Media/Library Services	214,681	(27,000)	187,681	186,745	936
Instructional Staff Training Services:					
Purchased Professional – Education Services	80,500		80,500	47,800	32,700
Total Instructional Staff Training Services	80,500	-	80,500	47,800	32,700
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	309,033	21,000	330,033	329,668	365
Salaries of Secretarial and Clerical Assistants	145,142	6,000	151,142	149,749	1,393
Other Salaries	4,824		4,824	2,702	2,122
Other Purchased Services	18,773	10,000	28,773	18,126	10,647
Supplies and Materials	2,000		2,000	2,000	2,000
Other Objects	4,605		4,605	1,200	3,405
Total Support Services – School Administration	484,377	37,000	521,377	501,445	19,932
Security:					
Salaries	346,903	(9,300)	337,603	337,433	170
Total Security	346,903	(9,300)	337,603	337,433	170
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	26,220	5,705	31,925	16,397	15,528
Total Student Transportation Services	26,220	5,705	31,925	16,397	15,528
Unallocated Benefits:					
Health Benefits	1,733,412		1,733,412	1,733,412	
Total Unallocated Benefits	1,733,412		1,733,412	1,733,412	
Total Undistributed Expenditures	4,804,417	59,404	4,863,821	4,764,474	99,347
Total Expenditures - Current Expense	12,875,193	(102,101)	12,773,092	12,586,294	186,798

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2023

School: Central High	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Capital Outlay:					
Equipment:					
Regular Programs - Instruction:					
Grades 9-12	\$ 3,077		\$ 3,077	\$ 3,077	
Total Equipment	3,077	-	3,077	3,077	-
Total Expenditures - School Based	12,878,270	\$ (102,101)	12,776,169	12,589,371	\$ 186,798
Other Financing Sources:					
Transfers In	12,854,791	(102,101)	12,752,690	12,659,962	(92,728)
Total Other Financing Sources	12,854,791	(102,101)	12,752,690	12,659,962	(92,728)
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(23,479)		(23,479)	70,591	94,070
Fund Balances, July 1	23,479		23,479	23,479	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 94,070	\$ 94,070

Newark Board of Education
Blended Resource Fund 15
Schedule of Blended Expenditures
Budget and Actual
Year ended June 30, 2023

School: Chancellor Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Kindergarten	\$ 231,968	\$ 52,000	\$ 283,968	\$ 282,851	\$ 1,117
Grades 1- 5	1,407,027	(81,500)	1,325,527	1,324,795	732
Grades 6-8	836,664	(4,500)	832,164	831,159	1,005
Undistributed Instruction:					
Other Salaries of Instruction	105,976		105,976	105,344	632
Purchased Technical Services		1,000	1,000		1,000
General Supplies	45,628	12,000	57,628	45,490	12,138
Textbooks	2,000		2,000		2,000
Other Objects	10,080	(1,000)	9,080	8,628	452
Total Regular Programs	2,639,343	(22,000)	2,617,343	2,598,267	19,076
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	412,556	(6,500)	406,056	405,535	521
Other Salaries of Instruction	12,725	(11,700)	1,025	636	389
Purchased Professional & Educational Services	4,000	(4,000)			
General Supplies	6,000	(6,000)			
Total Learning and/or Language Disabilities	435,281	(28,200)	407,081	406,171	910
Resource Room/Resource Center:					
Salaries of Teachers	194,651	10,000	204,651	204,512	139
Other Salaries of Instruction	3,900	(2,000)	1,900	1,342	558
General Supplies	3,000	3,998	6,998	3,329	3,669
Total Resource Room/Resource Center	201,551	11,998	213,549	209,183	4,366
Total Special Education	636,832	(16,202)	620,630	615,354	5,276
Bilingual Education:					
Salaries of Teachers	120,627	15,000	135,627	134,913	714
Other Salaries of Instruction	1,950	(1,950)			
Total Bilingual Education	122,577	13,050	135,627	134,913	714
School Sponsored Co-curricular Activities:					
Salaries	25,800	(4,000)	21,800	21,000	800
Supplies and Materials	1,200		1,200	295	905
Total School Sponsored Co-curricular Activities	27,000	(4,000)	23,000	21,295	1,705
School Sponsored Athletics:					
Salaries	12,700		12,700	12,700	
Purchased Services (300-500 series)	9,000	(9,000)			
Supplies and Materials	6,000		6,000	5,745	255
Total School Sponsored Athletics	27,700	(9,000)	18,700	18,445	255
Before/After School Programs:					
Salaries of Teachers	6,355	5,000	11,355	7,848	3,507
Other Salaries for Instruction	7,200		7,200	1,999	5,201
Total Before/After School Programs	13,555	5,000	18,555	9,847	8,708
Total Instruction	3,467,007	(33,152)	3,433,855	3,398,121	35,734
Attendance and Social Work Services:					
Salaries	129,431	(8,000)	121,431	120,949	482
Salaries of Family Liaisons/Comm Parent Inv. Specialists	36,170	2,000	38,170	37,791	379
Supplies and Materials	2,150		2,150	2,097	53
Other Objects	1,720		1,720	653	1,067
Total Attendance and Social Work Services	169,471	(6,000)	163,471	161,490	1,981

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2023

School: Chancellor Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Health Services:					
Salaries	\$ 105,689	\$ 2,000	\$ 107,689	\$ 106,845	\$ 844
Other Salaries	1,640	2,000	3,640	3,158	482
Supplies and Materials	2,526		2,526	1,063	1,463
Total Health Services	109,855	4,000	113,855	111,066	2,789
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	106,875	(7,000)	99,875	99,752	123
Salaries of Secretarial and Clerical Assistants	79,856	20,000	99,856	99,283	573
Salaries of Facilitators, Math & Literacy Coaches	174,041	1,000	175,041	174,455	586
Purchased Professional –Education Services	37,000	(26,998)	10,002	9,200	802
Other Objects	3,600	10,000	13,600	12,526	1,074
Total Improvement of Instruction Services	401,372	(2,998)	398,374	395,216	3,158
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	245,434	12,000	257,434	256,146	1,288
Salaries of Secretarial and Clerical Assistants	79,856	20,500	100,356	100,183	173
Other Purchased Services	12,354	2,000	14,354	4,243	10,111
Supplies and Materials	23,891	(2,000)	21,891	21,700	191
Other Objects	7,689		7,689	7,562	127
Total Support Services – School Administration	369,224	32,500	401,724	389,834	11,890
Security:					
Salaries	124,831	(14,000)	110,831	110,480	351
Total Security	124,831	(14,000)	110,831	110,480	351
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	11,900		11,900	4,441	7,459
Total Student Transportation Services	11,900	-	11,900	4,441	7,459
Unallocated Benefits:					
Health Benefits	698,957		698,957	698,957	
Total Unallocated Benefits	698,957		698,957	698,957	
Total Undistributed Expenditures	1,885,610	13,502	1,899,112	1,871,484	27,628
Total Expenditures - Current Expense	5,352,617	(19,650)	5,332,967	5,269,605	63,362
Total Expenditures - School Based	5,352,617	(19,650)	5,332,967	5,269,605	63,362
Other Financing Sources:					
Transfers In	5,341,580	(19,650)	5,321,930	5,282,654	(39,276)
Total Other Financing Sources	5,341,580	(19,650)	5,321,930	5,282,654	(39,276)
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(11,037)		(11,037)	13,049	24,086
Fund Balances, July 1	11,037		11,037	11,037	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 24,086	\$ 24,086

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2023

School: Cleveland Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Kindergarten	\$ 173,781	\$ 45,800	\$ 219,581	\$ 217,575	\$ 2,006
Grades 1- 5	1,502,411	(80,000)	1,422,411	1,421,805	606
Grades 6-8	115,770	5,000	120,770	120,067	703
Undistributed Instruction:					
Other Salaries of Instruction	70,220	3,000	73,220	72,830	390
Purchased Professional & Educational Services	632	13,275	13,907	13,820	87
General Supplies	35,536	(15,700)	19,836	14,195	5,641
Other Objects	12,915	(608)	12,307	8,666	3,641
Total Regular Programs	1,911,265	(29,233)	1,882,032	1,868,958	13,074
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	537,441	(60,000)	477,441	476,258	1,183
Other Salaries of Instruction	13,650	(5,000)	8,650	7,700	950
General Supplies	7,180	(3,275)	3,905	3,694	211
Total Learning and/or Language Disabilities	558,271	(68,275)	489,996	487,652	2,344
Resource Room/Resource Center:					
Salaries of Teachers	164,144	22,000	186,144	185,786	358
Other Salaries of Instruction	3,900	(3,000)	900		900
General Supplies	2,198		2,198	198	2,000
Total Resource Room/Resource Center	170,242	19,000	189,242	185,984	3,258
Total Special Education	728,513	(49,275)	679,238	673,636	5,602
School Sponsored Co-curricular Activities:					
Salaries	18,800	10,000	28,800	28,174	626
Supplies and Materials	710		710	228	482
Total School Sponsored Co-curricular Activities	19,510	10,000	29,510	28,402	1,108
School Sponsored Athletics:					
Salaries	12,700	(12,000)	700		700
Supplies and Materials	3,029		3,029	2,725	304
Total School Sponsored Athletics	15,729	(12,000)	3,729	2,725	1,004
Before/After School Programs:					
Salaries of Teachers	17,079	(13,000)	4,079		4,079
Other Salaries for Instruction	4,800		4,800	4,795	5
Total Before/After School Programs	21,879	(13,000)	8,879	4,795	4,084
Total Instruction	2,696,896	(93,508)	2,603,388	2,578,516	24,872
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv.					
Specialists	31,534		31,534	25,687	5,847
Supplies and Materials	1,100		1,100	422	678
Total Attendance and Social Work Services	32,634	-	32,634	26,109	6,525
Health Services:					
Salaries	74,888	8,000	82,888	81,952	936
Other Salaries	1,640		1,640		1,640
Supplies and Materials	1,000		1,000	978	22
Total Health Services	77,528	8,000	85,528	82,930	2,598
Guidance:					
Salaries of Other Professional Staff	106,547	(27,000)	79,547	79,250	297
Total Guidance	106,547	(27,000)	79,547	79,250	297

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2023

School: Cleveland Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	\$ 123,938	\$ 10,000	\$ 133,938	\$ 133,663	\$ 275
Salaries of Secretarial and Clerical Assistants	52,615	2,000	54,615	54,017	598
Salaries of Facilitators, Math & Literacy Coaches	189,365	2,000	191,365	191,167	198
Supplies and Materials	1,000		1,000		1,000
Other Objects	2,600	(1,000)	1,600	355	1,245
Total Improvement of Instruction Services	369,518	13,000	382,518	379,202	3,316
Instructional Staff Training Services:					
Supplies and Materials	1,250		1,250	714	536
Total Instructional Staff Training Services	1,250	-	1,250	714	536
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	262,497	40,000	302,497	302,405	92
Salaries of Secretarial and Clerical Assistants	52,615	3,000	55,615	55,289	326
Other Salaries	1,680	1,000	2,680	809	1,871
Other Purchased Services	22,402	(10,000)	12,402	2,534	9,868
Supplies and Materials	8,375	3,700	12,075	8,289	3,786
Other Objects	5,720		5,720	5,511	209
Total Support Services – School Administration	353,289	37,700	390,989	374,837	16,152
Security:					
Salaries	119,230	(4,000)	115,230	114,483	747
General Supplies	763		763	327	436
Total Security	119,993	(4,000)	115,993	114,810	1,183
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	7,650	608	8,258	1,624	6,634
Total Student Transportation Services	7,650	608	8,258	1,624	6,634
Unallocated Benefits:					
Health Benefits	657,019		657,019	657,019	
Total Unallocated Benefits	657,019	-	657,019	657,019	-
Total Undistributed Expenditures	1,725,428	28,308	1,753,736	1,716,495	37,241
Total Expenditures - Current Expense	4,422,324	(65,200)	4,357,124	4,295,011	62,113
Total Expenditures - School Based	4,422,324	(65,200)	4,357,124	4,295,011	62,113
Other Financing Sources:					
Transfers In	4,413,931	(65,200)	4,348,731	4,307,347	(41,384)
Total Other Financing Sources	4,413,931	(65,200)	4,348,731	4,307,347	(41,384)
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(8,393)		(8,393)	12,336	20,729
Fund Balances, July 1	8,393		8,393	8,393	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 20,729	\$ 20,729

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2023

School: Dr. E. Alma Flagg	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Kindergarten	\$ 128,754	\$ (900)	\$ 127,854	\$ 127,304	\$ 550
Grades 1- 5	914,811	113,000	1,027,811	1,026,647	1,164
Grades 6-8	519,965	(50,000)	469,965	469,590	375
Undistributed Instruction:					
Other Salaries of Instruction	35,919	4,000	39,919	39,803	116
Purchased Professional & Educational Services	50,025		50,025	49,300	725
General Supplies	39,357	(4,000)	35,357	34,024	1,333
Textbooks	2,000		2,000		2,000
Other Objects	12,565		12,565	4,161	8,404
Total Regular Programs	1,703,396	62,100	1,765,496	1,750,829	14,667
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	440,103	59,500	499,603	499,115	488
Other Salaries of Instruction	9,750	(2,000)	7,750	7,201	549
General Supplies	5,762		5,762	5,742	20
Total Learning and/or Language Disabilities	455,615	57,500	513,115	512,058	1,057
Resource Room/Resource Center:					
Salaries of Teachers	175,623	6,000	181,623	181,532	91
Other Salaries of Instruction	3,900	(3,000)	900		900
General Supplies	2,059		2,059	1,999	60
Total Resource Room/Resource Center	181,582	3,000	184,582	183,531	1,051
Total Special Education	637,197	60,500	697,697	695,589	2,108
Bilingual Education:					
Salaries of Teachers	843,443	152,000	995,443	995,139	304
Other Salaries of Instruction	55,419	7,000	62,419	60,800	1,619
General Supplies	14,000		14,000	13,999	1
Total Bilingual Education	912,862	159,000	1,071,862	1,069,938	1,924
School Sponsored Co-curricular Activities:					
Salaries	24,800		24,800	24,800	
Total School Sponsored Co-curricular Activities	24,800	-	24,800	24,800	-
School Sponsored Athletics:					
Salaries	17,000		17,000	17,000	
Supplies and Materials	1,000		1,000	1,000	
Total School Sponsored Athletics	18,000	-	18,000	18,000	-
Before/After School Programs:					
Salaries of Teachers	21,800	(21,800)			
Total Before/After School Programs	21,800	(21,800)	-	-	-
Total Instruction	3,318,055	259,800	3,577,855	3,559,156	18,699
Attendance and Social Work Services:					
Salaries	145,139	8,000	153,139	153,058	81
Salaries of Family Liaisons/Comm Parent Inv. Specialists	44,196		44,196	44,196	
Total Attendance and Social Work Services	189,335	8,000	197,335	197,254	81
Health Services:					
Salaries	109,153	3,000	112,153	111,528	625
Other Salaries	1,640	(1,640)			
Supplies and Materials	1,410		1,410	947	463
Total Health Services	112,203	1,360	113,563	112,475	1,088

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2023

School: Dr. E. Alma Flagg	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	\$ 106,875	\$ 8,000	\$ 114,875	\$ 114,393	\$ 482
Salaries of Secretarial and Clerical Assistants	25,302	12,000	37,302	36,676	626
Salaries of Facilitators, Math & Literacy Coaches	129,693	12,000	141,693	140,908	785
Other Objects	3,600		3,600	3,217	383
Total Improvement of Instruction Services	265,470	32,000	297,470	295,194	2,276
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	265,384	13,000	278,384	276,805	1,579
Salaries of Secretarial and Clerical Assistants	75,906	(5,500)	70,406	70,173	233
Other Purchased Services	13,198	2,000	15,198	3,039	12,159
Supplies and Materials	12,925		12,925	12,531	394
Other Objects	2,400		2,400	1,777	623
Total Support Services – School Administration	369,813	9,500	379,313	364,325	14,988
Security:					
Salaries	56,688	8,100	64,788	64,723	65
Total Security	56,688	8,100	64,788	64,723	65
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	7,696		7,696	3,515	4,181
Total Student Transportation Services	7,696	-	7,696	3,515	4,181
Unallocated Benefits:					
Health Benefits	712,936		712,936	712,936	
Total Unallocated Benefits	712,936	-	712,936	712,936	-
Total Undistributed Expenditures	1,714,141	58,960	1,773,101	1,750,422	22,679
Total Expenditures - Current Expense	5,032,196	318,760	5,350,956	5,309,578	41,378
Total Expenditures - School Based	5,032,196	318,760	5,350,956	5,309,578	41,378
Other Financing Sources:					
Transfers In	5,023,247	318,760	5,342,007	5,316,677	(25,330)
Total Other Financing Sources	5,023,247	318,760	5,342,007	5,316,677	(25,330)
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(8,949)		(8,949)	7,099	16,048
Fund Balances, July 1	8,949		8,949	8,949	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 16,048	\$ 16,048

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2023

School: Dr. William Horton	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Kindergarten	\$ 171,511	\$ 2,000	\$ 173,511	\$ 172,204	\$ 1,307
Grades 1- 5	1,382,953	22,500	1,405,453	1,404,479	974
Grades 6-8	673,054	102,000	775,054	774,121	933
Undistributed Instruction:					
Other Salaries of Instruction	74,327	(8,000)	66,327	65,806	521
Purchased Technical Services	650		650		650
General Supplies	60,395	(12,260)	48,135	39,688	8,447
Textbooks	2,000		2,000		2,000
Other Objects	16,150	(2,047)	14,103	2,398	11,705
Total Regular Programs	2,381,040	104,193	2,485,233	2,458,696	26,537
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	486,227	45,000	531,227	530,291	936
Other Salaries of Instruction	11,700	(11,000)	700		700
General Supplies	6,018		6,018	5,815	203
Total Learning and/or Language Disabilities	503,945	34,000	537,945	536,106	1,839
Resource Room/Resource Center:					
Salaries of Teachers	302,667	10,500	313,167	312,883	284
Other Salaries of Instruction	7,800	(3,000)	4,800	4,782	18
General Supplies	3,000	(750)	2,250	2,239	11
Total Resource Room/Resource Center	313,467	6,750	320,217	319,904	313
Total Special Education	817,412	40,750	858,162	856,010	2,152
Bilingual Education:					
Salaries of Teachers	1,157,643	83,000	1,240,643	1,239,307	1,336
Other Salaries of Instruction	64,217	(25,000)	39,217	38,466	751
General Supplies	16,196		16,196	15,996	200
Total Bilingual Education	1,238,056	58,000	1,296,056	1,293,769	2,287
School Sponsored Co-curricular Activities:					
Salaries	28,800	6,000	34,800	34,200	600
Total School Sponsored Co-curricular Activities	28,800	6,000	34,800	34,200	600
School Sponsored Athletics:					
Salaries	12,700	(12,000)	700		700
Supplies and Materials	5,830		5,830	5,160	670
Total School Sponsored Athletics	18,530	(12,000)	6,530	5,160	1,370
Before/After School Programs:					
Salaries of Teachers	25,707	76,000	101,707	100,553	1,154
Other Salaries for Instruction	4,860	(4,000)	860		860
Total Before/After School Programs	30,567	72,000	102,567	100,553	2,014
Total Instruction	4,514,405	268,943	4,783,348	4,748,388	34,960
Attendance and Social Work Services:					
Salaries	216,847		216,847	215,765	1,082
Salaries of Family Liaisons/Comm Parent Inv.					
Specialists	44,196	500	44,696	44,364	332
Supplies and Materials	600		600	238	362
Other Objects	3,083		3,083	2,245	838
Total Attendance and Social Work Services	264,726	500	265,226	262,612	2,614
Health Services:					
Salaries	101,261	5,000	106,261	105,502	759
Other Salaries	1,640	(1,000)	640		640
Supplies and Materials	2,955	(704)	2,251	1,537	714
Total Health Services	105,856	3,296	109,152	107,039	2,113

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2023

School: Dr. William Horton	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	\$ 173,193		\$ 173,193	\$ 172,013	\$ 1,180
Salaries of Secretarial and Clerical Assistants	77,514	\$ 4,000	81,514	80,709	805
Salaries of Facilitators, Math & Literacy Coaches	149,102	5,000	154,102	154,054	48
Purchased Professional – Education Services	37,000		37,000	37,000	
Other Objects	5,960	(2,116)	3,844	2,086	1,758
Total Improvement of Instruction Services	442,769	6,884	449,653	445,862	3,791
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	311,752	17,000	328,752	327,776	976
Salaries of Secretarial and Clerical Assistants	77,514	9,000	86,514	86,269	245
Other Purchased Services	20,783	(5,000)	15,783	8,517	7,266
Supplies and Materials	17,658	(5,765)	11,893	11,893	
Other Objects	5,470	2,047	7,517	4,418	3,099
Total Support Services – School Administration	433,177	17,282	450,459	438,873	11,586
Security:					
Salaries	101,181	12,000	113,181	112,317	864
General Supplies	611	(611)			
Total Security	101,792	11,389	113,181	112,317	864
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	13,600		13,600	7,137	6,463
Total Student Transportation Services	13,600	-	13,600	7,137	6,463
Unallocated Benefits:					
Health Benefits	1,048,435		1,048,435	1,048,435	
Total Unallocated Benefits	1,048,435	-	1,048,435	1,048,435	-
Total Undistributed Expenditures	2,410,355	39,351	2,449,706	2,422,275	27,431
Total Expenditures - Current Expense	6,924,760	308,294	7,233,054	7,170,663	62,391
Capital Outlay:					
Equipment:					
Regular Programs - Instruction:					
Grades 1-5	42,000	(13,794)	28,206		28,206
Total Equipment	42,000	(13,794)	28,206	-	28,206
Total Expenditures - School Based	6,966,760	294,500	7,261,260	7,170,663	90,597
Other Financing Sources:					
Transfers In	6,939,922	294,500	7,234,422	7,187,196	(47,226)
Total Other Financing Sources	6,939,922	294,500	7,234,422	7,187,196	(47,226)
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(26,838)		(26,838)	16,533	43,371
Fund Balances, July 1	26,838		26,838	26,838	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 43,371	\$ 43,371

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2023

School: Eagle Academy	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Grades 6-8	\$ 21,450	\$ (21,000)	\$ 450		\$ 450
Grades 9-12	1,251,049	3,000	1,254,049	\$ 1,253,324	725
Undistributed Instruction:					
General Supplies	30,146	(1,000)	29,146	28,161	985
Other Objects	4,800		4,800	4,500	300
Total Regular Programs	1,307,445	(19,000)	1,288,445	1,285,985	2,460
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	246,951	84,500	331,451	331,228	223
Other Salaries of Instruction	1,950	(1,950)			
Total Learning and/or Language Disabilities	248,901	82,550	331,451	331,228	223
Resource Room/Resource Center:					
Salaries of Teachers	133,303		133,303	132,364	939
Other Salaries of Instruction	1,950	7,000	8,950	8,824	126
General Supplies	6,000	(3,000)	3,000	1,104	1,896
Total Resource Room/Resource Center	141,253	4,000	145,253	142,292	2,961
Total Special Education	390,154	86,550	476,704	473,520	3,184
School Sponsored Co-curricular Activities:					
Salaries	50,953	(15,000)	35,953	35,950	3
Supplies and Materials	1,635		1,635	710	925
Total School Sponsored Co-curricular Activities	52,588	(15,000)	37,588	36,660	928
School Sponsored Athletics:					
Salaries	67,900	(1,500)	66,400	66,400	
Supplies and Materials	13,570	(3,000)	10,570	5,089	5,481
Other Objects	12,050	1,000	13,050	7,050	6,000
Total School Sponsored Athletics	93,520	(3,500)	90,020	78,539	11,481
Before/After School Programs:					
Salaries of Teachers	7,872	(7,872)			
Total Before/After School Programs	7,872	(7,872)	-	-	-
Total Instruction	1,851,579	41,178	1,892,757	1,874,704	18,053
Attendance and Social Work Services:					
Salaries	60,627	3,000	63,627	63,089	538
Salaries of Family Liaisons/Comm Parent Inv. Specialists	44,196	100	44,296	44,263	33
Total Attendance and Social Work Services	104,823	3,100	107,923	107,352	571
Health Services:					
Salaries	101,261	3,600	104,861	104,813	48
Other Salaries	1,640		1,640	1,417	223
Supplies and Materials	1,000		1,000	685	315
Total Health Services	103,901	3,600	107,501	106,915	586
Guidance:					
Salaries of Other Professional Staff	106,230	2,000	108,230	107,774	456
Other Salaries	3,280		3,280	1,640	1,640
Supplies and Materials	1,016		1,016	1,016	
Total Guidance	110,526	2,000	112,526	110,430	2,096

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2023

School: Eagle Academy	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	\$ 49,089	\$ 1,500	\$ 50,589	\$ 50,586	\$ 3
Salaries of Secretarial and Clerical Assistants	51,702	(7,000)	44,702	44,122	580
Supplies and Materials	1,365		1,365	425	940
Other Objects	2,600		2,600	2,146	454
Total Improvement of Instruction Services	104,756	(5,500)	99,256	97,279	1,977
Instructional Staff Training Services:					
Purchased Professional – Education Services	2,500		2,500	1,900	600
Supplies and Materials	2,000		2,000	1,945	55
Total Instructional Staff Training Services	4,500	-	4,500	3,845	655
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	219,039	8,000	227,039	226,414	625
Salaries of Secretarial and Clerical Assistants	51,702	(9,000)	42,702	41,890	812
Other Salaries	650	2,000	2,650	1,286	1,364
Other Purchased Services	9,557		9,557	7,557	2,000
Supplies and Materials	4,057	(2,600)	1,457		1,457
Other Objects	2,400	7,600	10,000	4,875	5,125
Total Support Services – School Administration	287,405	6,000	293,405	282,022	11,383
Security:					
Salaries	45,588	(12,000)	33,588	33,050	538
Total Security	45,588	(12,000)	33,588	33,050	538
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	10,025	5,872	15,897	6,780	9,117
Total Student Transportation Services	10,025	5,872	15,897	6,780	9,117
Unallocated Benefits:					
Health Benefits	440,343		440,343	440,343	
Total Unallocated Benefits	440,343	-	440,343	440,343	-
Total Undistributed Expenditures	1,211,867	3,072	1,214,939	1,188,016	26,923
Total Expenditures - Current Expense	3,063,446	44,250	3,107,696	3,062,720	44,976
Total Expenditures - School Based	3,063,446	44,250	3,107,696	3,062,720	44,976
Other Financing Sources:					
Transfers In	3,053,356	44,250	3,097,606	3,076,883	(20,723)
Total Other Financing Sources	3,053,356	44,250	3,097,606	3,076,883	(20,723)
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(10,090)		(10,090)	14,163	24,253
Fund Balances, July 1	10,090		10,090	10,090	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 24,253	\$ 24,253

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2023

School: East Side High	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Grades 9-12	\$ 8,242,089	\$ 203,999	\$ 8,446,088	\$ 8,443,736	\$ 2,352
Undistributed Instruction:					
General Supplies	177,398	(9,164)	168,234	144,230	24,004
Textbooks	8,000	(8,000)			
Other Objects	60,000		60,000	33,478	26,522
Total Regular Programs	8,487,487	186,835	8,674,322	8,621,444	52,878
Instruction - Special Education:					
Cognitive - Moderate:					
General Supplies	5,925	(1,137)	4,788	3,038	1,750
Other Objects	2,500		2,500		2,500
Total Cognitive - Moderate	8,425	(1,137)	7,288	3,038	4,250
Learning and/or Language Disabilities:					
Salaries of Teachers	772,693	(79,000)	693,693	693,189	504
Other Salaries of Instruction	11,700	(11,700)			
General Supplies	8,169		8,169	6,303	1,866
Total Learning and/or Language Disabilities	792,562	(90,700)	701,862	699,492	2,370
Emotional Regulation Impairmentss:					
Other Salaries of Instruction	7,800		7,800		7,800
Total Emotional Regulation Impairmentss	7,800	-	7,800	-	7,800
Multiple Disabilities:					
Salaries of Teachers	380,677	25,200	405,877	405,838	39
Total Multiple Disabilities	380,677	25,200	405,877	405,838	39
Resource Room/Resource Center:					
Salaries of Teachers	421,364	(6,000)	415,364	415,285	79
Other Salaries of Instruction	13,650	(13,000)	650		650
General Supplies	6,159		6,159	5,962	197
Total Resource Room/Resource Center	441,173	(19,000)	422,173	421,247	926
Total Special Education	1,630,637	(85,637)	1,545,000	1,529,615	15,385
Bilingual Education:					
Salaries of Teachers	2,834,839	123,001	2,957,840	2,957,505	335
Other Salaries of Instruction	60,450	(60,450)			
General Supplies	32,569	(5,000)	27,569	26,516	1,053
Other Objects	7,500	200	7,700	4,971	2,729
Total Bilingual Education	2,935,358	57,751	2,993,109	2,988,992	4,117
School Sponsored Co-curricular Activities:					
Salaries	146,722	(19,000)	127,722	127,716	6
Supplies and Materials	13,500	(3,701)	9,799	8,519	1,280
Other Objects	10,000		10,000	10,000	
Total School Sponsored Co-curricular Activities	170,222	(22,701)	147,521	146,235	1,286
School Sponsored Athletics:					
Salaries	414,700	16,000	430,700	430,150	550
Supplies and Materials	163,083	1,268	164,351	140,301	24,050
Other Objects	50,000		50,000	50,000	
Total School Sponsored Athletics	627,783	17,268	645,051	620,451	24,600
Before/After School Programs:					
Salaries of Teachers	73,062	(73,062)			
Total Before/After School Programs	73,062	(73,062)	-	-	

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2023

School: East Side High	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Alternative Education Programs - Instruction:					
Purchased Professional & Technical Services	\$ 10,000	\$ (10,000)			
Supplies and Materials	6,245		\$ 6,245	\$ 4,895	\$ 1,350
Total Alternative Education Programs - Instruction	16,245	(10,000)	6,245	4,895	1,350
Other Supplemental/At-Risk Programs - Instruction:					
Purchased Professional & Technical Services	9,125		9,125		9,125
Total Other Supplemental/At-Risk Programs - Instruction	9,125	-	9,125	-	9,125
Total Instruction	13,949,919	70,454	14,020,373	13,911,632	108,741
Attendance and Social Work Services:					
Salaries	292,752	(15,000)	277,752	270,828	6,924
Salaries of Family Liaisons/Comm Parent Inv. Specialists	48,831	500	49,331	48,871	460
Supplies and Materials	5,108		5,108	2,989	2,119
Total Attendance and Social Work Services	346,691	(14,500)	332,191	322,688	9,503
Health Services:					
Salaries	277,053	(38,000)	239,053	237,477	1,576
Other Salaries	5,100		5,100	2,141	2,959
Supplies and Materials	5,636	(379)	5,257	5,217	40
Total Health Services	287,789	(38,379)	249,410	244,835	4,575
Guidance:					
Salaries of Other Professional Staff	763,764	32,000	795,764	795,633	131
Salaries of Secretarial and Clerical Assistants	59,958	500	60,458	60,367	91
Other Salaries	94,823		94,823	93,112	1,711
Supplies and Materials	290		290		290
Total Guidance	918,835	32,500	951,335	949,112	2,223
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	241,850	40,000	281,850	281,478	372
Salaries of Other Professional Staff	875,846	(114,000)	761,846	761,456	390
Salaries of Secretarial and Clerical Assistants	193,187	6,000	199,187	198,345	842
Other Salaries	12,000		12,000	12,000	
Purchased Professional – Education Services	40,000	(39,850)	150		150
Other Objects	6,000	(6,000)			
Total Improvement of Instruction Services	1,368,883	(113,850)	1,255,033	1,253,279	1,754
Educational Media/Library Services:					
Salaries of Other Professional Staff	60,000	(60,000)			
Supplies and Materials	3,683		3,683	3,600	83
Total Educational Media/Library Services	63,683	(60,000)	3,683	3,600	83
Instructional Staff Training Services:					
Supplies and Materials	13,500	(7,000)	6,500		6,500
Total Instructional Staff Training Services	13,500	(7,000)	6,500	-	6,500
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	411,800	(80,000)	331,800	326,864	4,936
Salaries of Secretarial and Clerical Assistants	193,187	15,000	208,187	207,147	1,040
Other Salaries	23,914	2,000	25,914	16,411	9,503
Other Purchased Services	83,046	(8,850)	74,196	41,771	32,425
Supplies and Materials	32,156	2,205	34,361	26,422	7,939
Other Objects	20,268	22,330	42,598	27,296	15,302
Total Support Services – School Administration	764,371	(47,315)	717,056	645,911	71,145
Security:					
Salaries	360,719	28,000	388,719	388,257	462
General Supplies	20,346	(9,117)	11,229	10,483	746
Total Security	381,065	18,883	399,948	398,740	1,208

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2023

	Original Budget	Transfers	Final Budget	Actual	Final to Actual
School: East Side High					
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	\$ 36,625	\$ 19,870	\$ 56,495	\$ 49,643	\$ 6,852
Total Student Transportation Services	36,625	19,870	56,495	49,643	6,852
Unallocated Benefits:					
Health Benefits	2,767,868		2,767,868	2,767,868	
Total Unallocated Benefits	2,767,868	-	2,767,868	2,767,868	-
Total Undistributed Expenditures	6,949,310	(209,791)	6,739,519	6,635,676	103,843
Total Expenditures - Current Expense	20,899,229	(139,337)	20,759,892	20,547,308	212,584
Capital Outlay:					
Equipment:					
Regular Programs - Instruction:					
Grades 9-12	15,000	(4,976)	10,024	10,024	
Total Equipment	15,000	(4,976)	10,024	10,024	-
Total Expenditures - School Based	20,914,229	(144,313)	20,769,916	20,557,332	212,584
Other Financing Sources:					
Transfers In	20,843,548	(144,313)	20,699,235	20,588,141	(111,094)
Total Other Financing Sources	20,843,548	(144,313)	20,699,235	20,588,141	(111,094)
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(70,681)		(70,681)	30,809	101,490
Fund Balances, July 1	70,681		70,681	70,681	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 101,490	\$ 101,490

Newark Board of Education
Blended Resource Fund 15
Schedule of Blended Expenditures
Budget and Actual
Year ended June 30, 2023

School: Elliott Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Kindergarten	\$ 248,220	\$ (1,000)	\$ 247,220	\$ 245,486	\$ 1,734
Grades 1- 5	1,969,925	21,500	1,991,425	1,990,330	1,095
Grades 6-8	731,931	(3,000)	728,931	728,217	714
Undistributed Instruction:					
Other Salaries of Instruction	113,544	4,000	117,544	116,914	630
General Supplies	65,739	380	66,119	62,822	3,297
Textbooks	2,000		2,000		2,000
Other Objects	27,090	3,000	30,090		30,090
Total Regular Programs	3,158,449	24,880	3,183,329	3,143,769	39,560
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	165,518	17,000	182,518	181,565	953
Other Salaries of Instruction	5,850	(5,000)	850		850
General Supplies	2,000	(2,000)			
Total Learning and/or Language Disabilities	173,368	10,000	183,368	181,565	1,803
Resource Room/Resource Center:					
Salaries of Teachers	448,114	21,000	469,114	469,087	27
Other Salaries of Instruction	9,750	(2,000)	7,750	7,016	734
General Supplies	5,000		5,000	2,473	2,527
Total Resource Room/Resource Center	462,864	19,000	481,864	478,576	3,288
Total Special Education	636,232	29,000	665,232	660,141	5,091
Bilingual Education:					
Salaries of Teachers	1,094,518	57,500	1,152,018	1,151,578	440
Other Salaries of Instruction	62,954	(17,000)	45,954	45,437	517
General Supplies	14,000	(10,000)	4,000	3,711	289
Total Bilingual Education	1,171,472	30,500	1,201,972	1,200,726	1,246
School Sponsored Co-curricular Activities:					
Salaries	35,800	(15,000)	20,800	20,300	500
Total School Sponsored Co-curricular Activities	35,800	(15,000)	20,800	20,300	500
School Sponsored Athletics:					
Salaries	17,000	500	17,500	17,300	200
Supplies and Materials	2,500		2,500	1,517	983
Total School Sponsored Athletics	19,500	500	20,000	18,817	1,183
Before/After School Programs:					
Salaries of Teachers	29,766	(29,000)	766		766
Other Salaries for Instruction		3,003	3,003	2,456	547
Total Before/After School Programs	29,766	(25,997)	3,769	2,456	1,313
Total Instruction	5,051,219	43,883	5,095,102	5,046,209	48,893
Attendance and Social Work Services:					
Salaries	194,314	12,000	206,314	205,648	666
Salaries of Family Liaisons/Comm Parent Inv. Specialists	40,446	1,000	41,446	41,034	412
Supplies and Materials	2,500		2,500		2,500
Total Attendance and Social Work Services	237,260	13,000	250,260	246,682	3,578
Health Services:					
Salaries	165,103	4,000	169,103	168,810	293
Other Salaries	2,600		2,600		2,600
Supplies and Materials	2,189		2,189	951	1,238
Total Health Services	169,892	4,000	173,892	169,761	4,131

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2023

School: Elliott Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Guidance:					
Salaries of Other Professional Staff	\$ 60,627	\$ 4,000	\$ 64,627	\$ 64,001	\$ 626
Total Guidance	60,627	4,000	64,627	64,001	626
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	202,879	(9,000)	193,879	193,238	641
Salaries of Secretarial and Clerical Assistants	76,710	(5,000)	71,710	71,670	40
Salaries of Facilitators, Math & Literacy Coaches	161,831		161,831	160,232	1,599
Other Objects	4,914	(4,000)	914	914	914
Total Improvement of Instruction Services	446,334	(18,000)	428,334	425,140	3,194
Educational Media/Library Services:					
Salaries of Other Professional Staff	104,144		104,144	103,774	370
Supplies and Materials	1,000		1,000	1,000	1,000
Total Educational Media/Library Services	105,144	-	105,144	103,774	1,370
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	338,497	17,000	355,497	354,996	501
Salaries of Secretarial and Clerical Assistants	76,710	(8,000)	68,710	68,602	108
Other Salaries		3,000	3,000	2,355	645
Other Purchased Services	31,151		31,151	27,492	3,659
Supplies and Materials	22,113		22,113	22,079	34
Other Objects	10,013		10,013	5,199	4,814
Total Support Services – School Administration	478,484	12,000	490,484	480,723	9,761
Security:					
Salaries	152,576	18,000	170,576	169,679	897
General Supplies	380	(380)			
Total Security	152,956	17,620	170,576	169,679	897
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	25,261		25,261	6,930	18,331
Total Student Transportation Services	25,261	-	25,261	6,930	18,331
Unallocated Benefits:					
Health Benefits	1,167,258		1,167,258	1,167,258	
Total Unallocated Benefits	1,167,258	-	1,167,258	1,167,258	-
Total Undistributed Expenditures	2,843,216	32,620	2,875,836	2,833,948	41,888
Total Expenditures - Current Expense	7,894,435	76,503	7,970,938	7,880,157	90,781
Total Expenditures - School Based	7,894,435	76,503	7,970,938	7,880,157	90,781
Other Financing Sources:					
Transfers In	7,874,951	76,503	7,951,454	7,905,356	(46,098)
Total Other Financing Sources	7,874,951	76,503	7,951,454	7,905,356	(46,098)
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(19,484)		(19,484)	25,199	44,683
Fund Balances, July 1	19,484		19,484	19,484	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 44,683	\$ 44,683

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2023

School: First Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Kindergarten	\$ 361,239	\$ 3,000	\$ 364,239	\$ 363,161	\$ 1,078
Grades 1- 5	2,355,005	161,000	2,516,005	2,515,538	467
Grades 6-8	1,352,010	(70,000)	1,282,010	1,281,448	562
Undistributed Instruction:					
Other Salaries of Instruction	153,598	6,000	159,598	159,385	213
General Supplies	89,956	(5,000)	84,956	81,387	3,569
Textbooks	2,000	(2,000)			
Other Objects	24,100		24,100	14,946	9,154
Total Regular Programs	4,337,908	93,000	4,430,908	4,415,865	15,043
Instruction - Special Education:					
Resource Room/Resource Center:					
Salaries of Teachers	585,779	(4,000)	581,779	581,662	117
Other Salaries of Instruction	9,750	15,000	24,750	24,091	659
General Supplies	6,001		6,001	5,995	6
Total Resource Room/Resource Center	601,530	11,000	612,530	611,748	782
Autism:					
Salaries of Teachers	505,317	(53,000)	452,317	451,818	499
Other Salaries of Instruction	235,584	281,200	516,784	516,236	548
General Supplies	6,003		6,003	1,844	4,159
Total Autism	746,904	228,200	975,104	969,898	5,206
Total Special Education	1,348,434	239,200	1,587,634	1,581,646	5,988
Bilingual Education:					
Salaries of Teachers	1,052,920	51,000	1,103,920	1,103,607	313
Other Salaries of Instruction	59,054	(12,000)	47,054	45,615	1,439
General Supplies	11,025		11,025	10,999	26
Total Bilingual Education	1,122,999	39,000	1,161,999	1,160,221	1,778
School Sponsored Co-curricular Activities:					
Salaries	28,300	(7,000)	21,300	20,500	800
Supplies and Materials	3,000	(1,075)	1,925	1,925	
Total School Sponsored Co-curricular Activities	31,300	(8,075)	23,225	22,425	800
School Sponsored Athletics:					
Salaries	17,000	2,000	19,000	18,485	515
Supplies and Materials	5,000		5,000	4,437	563
Total School Sponsored Athletics	22,000	2,000	24,000	22,922	1,078
Before/After School Programs:					
Salaries of Teachers	124,312	(39,000)	85,312	84,787	525
Other Salaries for Instruction		500	500	376	124
Total Before/After School Programs	124,312	(38,500)	85,812	85,163	649
Total Instruction	6,986,953	326,625	7,313,578	7,288,242	25,336
Attendance and Social Work Services:					
Salaries	77,557	3,000	80,557	80,226	331
Salaries of Family Liaisons/Comm Parent Inv. Specialists	32,462	1,600	34,062	33,980	82
Total Attendance and Social Work Services	110,019	4,600	114,619	114,206	413
Health Services:					
Salaries	197,552	(10,000)	187,552	186,783	769
Other Salaries	3,200		3,200	2,973	227
Supplies and Materials	3,381		3,381	2,658	723
Total Health Services	204,133	(10,000)	194,133	192,414	1,719

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2023

School: First Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Guidance:					
Salaries of Other Professional Staff	\$ 205,164	\$ 9,000	\$ 214,164	\$ 213,585	\$ 579
Supplies and Materials	1,418		1,418		1,418
Total Guidance	206,582	9,000	215,582	213,585	1,997
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	222,447	12,000	234,447	233,921	526
Salaries of Secretarial and Clerical Assistants	105,926	4,000	109,926	109,789	137
Salaries of Facilitators, Math & Literacy Coaches	193,797		193,797	192,726	1,071
Purchased Professional – Education Services	58,700	(8,000)	50,700	45,195	5,505
Other Objects	6,000		6,000	4,414	1,586
Total Improvement of Instruction Services	586,870	8,000	594,870	586,045	8,825
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	379,405	67,000	446,405	446,212	193
Salaries of Secretarial and Clerical Assistants	105,926	3,000	108,926	108,727	199
Other Purchased Services	42,848		42,848	32,850	9,998
Supplies and Materials	28,423	2,398	30,821	27,293	3,528
Other Objects	5,200		5,200	3,829	1,371
Total Support Services – School Administration	561,802	72,398	634,200	618,911	15,289
Security:					
Salaries	130,785	55,000	185,785	184,751	1,034
General Supplies	14,676	(24)	14,652	14,652	
Total Security	145,461	54,976	200,437	199,403	1,034
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	23,800	24	23,824	7,411	16,413
Total Student Transportation Services	23,800	24	23,824	7,411	16,413
Unallocated Benefits:					
Health Benefits	1,474,799		1,474,799	1,474,799	
Total Unallocated Benefits	1,474,799	-	1,474,799	1,474,799	-
Total Undistributed Expenditures	3,313,466	138,998	3,452,464	3,406,774	45,690
Total Expenditures - Current Expense	10,300,419	465,623	10,766,042	10,695,016	71,026
Capital Outlay:					
Equipment:					
Undistributed Expenditures:					
School Administration	57,718	(1,322)	56,396	9,518	46,878
Total Equipment	57,718	(1,322)	56,396	9,518	46,878
Total Expenditures - School Based	10,358,137	464,301	10,822,438	10,704,534	117,904
Other Financing Sources:					
Transfers In	10,309,510	464,301	10,773,811	10,723,748	(50,063)
Total Other Financing Sources	10,309,510	464,301	10,773,811	10,723,748	(50,063)
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(48,627)		(48,627)	19,214	67,841
Fund Balances, July 1	48,627		48,627	48,627	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 67,841	\$ 67,841

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2023

School: Fourteenth Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Grades 1- 5	\$ 229,797	\$ 18,150	\$ 247,947	\$ 247,713	\$ 234
Undistributed Instruction:					
General Supplies	83,331		83,331	83,089	242
Other Objects	8,025		8,025	2,855	5,170
Total Regular Programs	321,153	18,150	339,303	333,657	5,646
Instruction - Special Education:					
Cognitive - Moderate:					
Salaries of Teachers	231,521	2,000	233,521	232,773	748
Other Salaries of Instruction	5,850	(5,850)			
General Supplies	10,928		10,928	9,959	969
Total Cognitive - Moderate	248,299	(3,850)	244,449	242,732	1,717
Multiple Disabilities:					
Salaries of Teachers	329,440	9,000	338,440	337,742	698
Other Salaries of Instruction	7,800	47,000	54,800	54,192	608
General Supplies	6,908	(1,574)	5,334	5,301	33
Total Multiple Disabilities	344,148	54,426	398,574	397,235	1,339
Autism:					
Salaries of Teachers	492,800	59,000	551,800	551,640	160
Other Salaries of Instruction	11,700	(11,000)	700		700
General Supplies	12,000		12,000	11,763	237
Total Autism	516,500	48,000	564,500	563,403	1,097
Total Special Education	1,108,947	98,576	1,207,523	1,203,370	4,153
School Sponsored Co-curricular Activities:					
Salaries	3,500		3,500	3,500	
Total School Sponsored Co-curricular Activities	3,500	-	3,500	3,500	-
Total Instruction	1,433,600	116,726	1,550,326	1,540,527	9,799
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv.					
Specialists	33,389	2,000	35,389	35,093	296
Other Objects	2,000		2,000		2,000
Total Attendance and Social Work Services	35,389	2,000	37,389	35,093	2,296
Health Services:					
Salaries	105,689	3,500	109,189	108,876	313
Other Salaries	1,640		1,640	1,470	170
Supplies and Materials	2,820		2,820	2,052	768
Total Health Services	110,149	3,500	113,649	112,398	1,251
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	55,612	4,000	59,612	58,988	624
Salaries of Secretarial and Clerical Assistants	51,702	3,000	54,702	54,512	190
Salaries of Facilitators, Math & Literacy Coaches	189,294	39,000	228,294	228,054	240
Other Objects	2,600		2,600	1,420	1,180
Total Improvement of Instruction Services	299,208	46,000	345,208	342,974	2,234
Instructional Staff Training Services:					
Purchased Professional –Education Services	10,000		10,000	9,998	2
Total Instructional Staff Training Services	10,000	-	10,000	9,998	2

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2023

School: Fourteenth Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	\$ 214,121	\$ 36,000	\$ 250,121	\$ 249,762	\$ 359
Salaries of Secretarial and Clerical Assistants	51,702	5,000	56,702	56,566	136
Other Purchased Services	11,631	1,574	13,205	6,853	6,352
Supplies and Materials	2,945		2,945	347	2,598
Other Objects	5,147		5,147	2,553	2,594
Total Support Services – School Administration	285,546	42,574	328,120	316,081	12,039
Security:					
Salaries	88,793	(14,000)	74,793	73,710	1,083
Total Security	88,793	(14,000)	74,793	73,710	1,083
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	5,950		5,950	1,074	4,876
Total Student Transportation Services	5,950	-	5,950	1,074	4,876
Unallocated Benefits:					
Health Benefits	363,457		363,457	363,457	
Total Unallocated Benefits	363,457	-	363,457	363,457	-
Total Undistributed Expenditures	1,198,492	80,074	1,278,566	1,254,785	23,781
Total Expenditures - Current Expense	2,632,092	196,800	2,828,892	2,795,312	33,580
Total Expenditures - School Based	2,632,092	196,800	2,828,892	2,795,312	33,580
Other Financing Sources:					
Transfers In	2,574,877	196,800	2,771,677	2,746,079	(25,598)
Total Other Financing Sources	2,574,877	196,800	2,771,677	2,746,079	(25,598)
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(57,215)		(57,215)	(49,233)	7,982
Fund Balances, July 1	57,215		57,215	57,215	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 7,982	\$ 7,982

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

Year ended June 30, 2023

School: Franklin Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Kindergarten	\$ 177,831	\$ 30,000	\$ 207,831	\$ 206,234	\$ 1,597
Grades 1- 5	1,938,365	(170,000)	1,768,365	1,767,115	1,250
Grades 6-8	168,936	63,000	231,936	229,199	2,737
Undistributed Instruction:					
Other Salaries of Instruction	38,645	2,000	40,645	39,855	790
General Supplies	56,897	(1,000)	55,897	52,891	3,006
Textbooks	2,000		2,000		2,000
Other Objects	18,130		18,130	5,794	12,336
Total Regular Programs	2,400,804	(76,000)	2,324,804	2,301,088	23,716
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	354,589	12,250	366,839	366,702	137
Other Salaries of Instruction	47,354	(8,100)	39,254	38,526	728
General Supplies	5,000		5,000	4,223	777
Total Learning and/or Language Disabilities	406,943	4,150	411,093	409,451	1,642
Resource Room/Resource Center:					
Salaries of Teachers	633,695	500	634,195	634,118	77
Other Salaries of Instruction	9,750	22,000	31,750	31,564	186
General Supplies	8,039		8,039	5,630	2,409
Total Resource Room/Resource Center	651,484	22,500	673,984	671,312	2,672
Total Special Education	1,058,427	26,650	1,085,077	1,080,763	4,314
Bilingual Education:					
Salaries of Teachers	1,358,302	206,000	1,564,302	1,563,507	795
Other Salaries of Instruction	108,164	(19,200)	88,964	88,295	669
General Supplies	20,279	(3,746)	16,533	15,424	1,109
Total Bilingual Education	1,486,745	183,054	1,669,799	1,667,226	2,573
School Sponsored Co-curricular Activities:					
Salaries	23,800	(23,000)	800		800
Supplies and Materials	685		685		685
Total School Sponsored Co-curricular Activities	24,485	(23,000)	1,485	-	1,485
School Sponsored Athletics:					
Salaries	17,000	(4,000)	13,000	12,400	600
Supplies and Materials	5,000		5,000	438	4,562
Total School Sponsored Athletics	22,000	(4,000)	18,000	12,838	5,162
Before/After School Programs:					
Salaries of Teachers	39,360	(1,000)	38,360	36,749	1,611
Other Salaries for Instruction	17,820		17,820	15,571	2,249
Total Before/After School Programs	57,180	(1,000)	56,180	52,320	3,860
Total Instruction	5,049,641	105,704	5,155,345	5,114,235	41,110
Attendance and Social Work Services:					
Salaries	167,303	4,000	171,303	170,666	637
Salaries of Family Liaisons/Comm Parent Inv. Specialists	32,462	2,000	34,462	33,799	663
Total Attendance and Social Work Services	199,765	6,000	205,765	204,465	1,300
Health Services:					
Salaries	103,330	2,000	105,330	104,535	795
Other Salaries	1,312	500	1,812	1,445	367
Supplies and Materials	2,800		2,800	1,183	1,617
Total Health Services	107,442	2,500	109,942	107,163	2,779

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2023

School: Franklin Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	\$ 170,898		\$ 170,898	\$ 170,126	\$ 772
Salaries of Secretarial and Clerical Assistants	78,169	\$ (23,000)	55,169	55,161	8
Salaries of Facilitators, Math & Literacy Coaches	220,651		220,651	220,156	495
Other Objects	4,800	(4,000)	800		800
Total Improvement of Instruction Services	474,518	(27,000)	447,518	445,443	2,075
Educational Media/Library Services:					
Supplies and Materials	4,000		4,000	3,800	200
Total Educational Media/Library Services	4,000	-	4,000	3,800	200
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors					
Directors	309,457	34,000	343,457	343,401	56
Salaries of Secretarial and Clerical Assistants	78,170	30,000	108,170	107,582	588
Other Salaries		500	500	15	485
Other Purchased Services	20,708		20,708	12,107	8,601
Supplies and Materials	19,000		19,000	18,304	696
Other Objects	3,930		3,930	2,080	1,850
Total Support Services – School Administration	431,265	64,500	495,765	483,489	12,276
Security:					
Salaries	100,704	5,800	106,504	106,492	12
General Supplies	4,800		4,800		4,800
Total Security	105,504	5,800	111,304	106,492	4,812
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors					
	20,210		20,210	10,841	9,369
Total Student Transportation Services	20,210	-	20,210	10,841	9,369
Unallocated Benefits:					
Health Benefits	1,006,498		1,006,498	1,006,498	
Total Unallocated Benefits	1,006,498	-	1,006,498	1,006,498	-
Total Undistributed Expenditures	2,349,202	51,800	2,401,002	2,368,191	32,811
Total Expenditures - Current Expense	7,398,843	157,504	7,556,347	7,482,426	73,921
Capital Outlay:					
Equipment:					
Undistributed Expenditures:					
Non-Instructional Equipment	29,231	3,746	32,977	32,605	372
Total Equipment	29,231	3,746	32,977	32,605	372
Total Expenditures - School Based	7,428,074	161,250	7,589,324	7,515,031	74,293
Other Financing Sources:					
Transfers In	7,418,405	161,250	7,579,655	7,515,928	(63,727)
Total Other Financing Sources	7,418,405	161,250	7,579,655	7,515,928	(63,727)
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)					
	(9,669)		(9,669)	897	10,566
Fund Balances, July 1	9,669		9,669	9,669	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 10,566	\$ 10,566

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2023

School: George Washington Carver	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Kindergarten	\$ 169,736	\$ 7,000	\$ 176,736	\$ 175,069	\$ 1,667
Grades 1- 5	904,842	(50,000)	854,842	853,912	930
Grades 6-8	1,029,992	35,000	1,064,992	1,063,743	1,249
Undistributed Instruction:					
Other Salaries of Instruction	76,799	2,000	78,799	78,471	328
General Supplies	46,398	(2,487)	43,911	36,557	7,354
Textbooks	2,000	(2,000)			
Other Objects	15,235	3,400	18,635	18,308	327
Total Regular Programs	2,245,002	(7,087)	2,237,915	2,226,060	11,855
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	571,773	35,000	606,773	606,635	138
Other Salaries of Instruction	15,600	(13,000)	2,600	2,424	176
General Supplies	8,000		8,000	5,434	2,566
Total Learning and/or Language Disabilities	595,373	22,000	617,373	614,493	2,880
Resource Room/Resource Center:					
Salaries of Teachers	212,434	3,000	215,434	215,046	388
Other Salaries of Instruction	3,900	35,000	38,900	38,869	31
General Supplies	3,073		3,073	1,372	1,701
Total Resource Room/Resource Center	219,407	38,000	257,407	255,287	2,120
Total Special Education	814,780	60,000	874,780	869,780	5,000
Bilingual Education:					
Salaries of Teachers	60,000	(2,000)	58,000	57,096	904
Total Bilingual Education	60,000	(2,000)	58,000	57,096	904
School Sponsored Co-curricular Activities:					
Salaries	24,800	(4,000)	20,800	20,800	
Supplies and Materials	450		450		450
Total School Sponsored Co-curricular Activities	25,250	(4,000)	21,250	20,800	450
School Sponsored Athletics:					
Salaries	17,000	(4,000)	13,000	12,700	300
Supplies and Materials	7,555		7,555	6,556	999
Total School Sponsored Athletics	24,555	(4,000)	20,555	19,256	1,299
Before/After School Programs:					
Salaries of Teachers	5,740	(2,000)	3,740	2,455	1,285
Other Salaries for Instruction	3,726	(3,000)	726	208	518
Total Before/After School Programs	9,466	(5,000)	4,466	2,663	1,803
Total Instruction	3,179,053	37,913	3,216,966	3,195,655	21,311
Attendance and Social Work Services:					
Salaries	77,557	3,000	80,557	80,229	328
Salaries of Family Liaisons/Comm Parent Inv. Specialists	31,534		31,534	31,006	528
Total Attendance and Social Work Services	109,091	3,000	112,091	111,235	856
Health Services:					
Salaries	103,305	2,000	105,305	104,508	797
Other Salaries	1,640	1,000	2,640	2,342	298
Supplies and Materials	2,533		2,533	1,494	1,039
Total Health Services	107,478	3,000	110,478	108,344	2,134
Guidance:					
Salaries of Other Professional Staff	105,919		105,919	105,498	421
Total Guidance	105,919	-	105,919	105,498	421

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2023

School: George Washington Carver	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	\$ 111,224	\$ 7,000	\$ 118,224	\$ 117,501	\$ 723
Salaries of Secretarial and Clerical Assistants	54,968	6,000	60,968	60,397	571
Salaries of Facilitators, Math & Literacy Coaches	218,590	(21,000)	197,590	196,616	974
Other Objects	3,600	(2,000)	1,600	1,400	200
Total Improvement of Instruction Services	388,382	(10,000)	378,382	375,914	2,468
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	249,783	36,000	285,783	285,138	645
Salaries of Secretarial and Clerical Assistants	54,968	10,000	64,968	64,119	849
Other Salaries		1,000	1,000	759	241
Other Purchased Services	12,070	300	12,370	7,570	4,800
Supplies and Materials	2,000	(300)	1,700		1,700
Other Objects	4,600		4,600	830	3,770
Total Support Services – School Administration	323,421	47,000	370,421	358,416	12,005
Security:					
Salaries	86,728	5,000	91,728	91,421	307
General Supplies	500		500		500
Total Security	87,228	5,000	92,228	91,421	807
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	11,800	1,087	12,887	5,645	7,242
Total Student Transportation Services	11,800	1,087	12,887	5,645	7,242
Unallocated Benefits:					
Health Benefits	691,967		691,967	691,967	
Total Unallocated Benefits	691,967	-	691,967	691,967	-
Total Undistributed Expenditures	1,830,286	49,087	1,879,373	1,848,440	30,933
Total Expenditures - Current Expense	5,009,339	87,000	5,096,339	5,044,095	52,244
Total Expenditures - School Based	5,009,339	87,000	5,096,339	5,044,095	52,244
Other Financing Sources:					
Transfers In	4,998,888	87,000	5,085,888	5,050,321	(35,567)
Total Other Financing Sources	4,998,888	87,000	5,085,888	5,050,321	(35,567)
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(10,451)		(10,451)	6,226	16,677
Fund Balances, July 1	10,451		10,451	10,451	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 16,677	\$ 16,677

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2023

School: Harriet Tubman	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Kindergarten	\$ 169,908	\$ 2,000	\$ 171,908	\$ 167,473	\$ 4,435
Grades 1- 5	1,279,215	(5,500)	1,273,715	1,272,920	795
Grades 6-8	517,029	31,500	548,529	546,804	1,725
Undistributed Instruction:					
Other Salaries of Instruction	77,290	3,000	80,290	79,769	521
Purchased Technical Services	3,000	(3,000)			
General Supplies	30,443	(740)	29,703	21,883	7,820
Other Objects	10,991		10,991	1,336	9,655
Total Regular Programs	2,087,876	27,260	2,115,136	2,090,185	24,951
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	339,278	(27,500)	311,778	310,750	1,028
Other Salaries of Instruction	7,800	(7,800)			
General Supplies	6,000		6,000	5,941	59
Total Learning and/or Language Disabilities	353,078	(35,300)	317,778	316,691	1,087
Resource Room/Resource Center:					
Salaries of Teachers	181,726	(36,000)	145,726	145,242	484
Other Salaries of Instruction	3,900	(3,900)			
Total Resource Room/Resource Center	185,626	(39,900)	145,726	145,242	484
Total Special Education	538,704	(75,200)	463,504	461,933	1,571
School Sponsored Co-curricular Activities:					
Salaries	17,300	10,000	27,300	26,500	800
Supplies and Materials	2,475	(2,000)	475		475
Total School Sponsored Co-curricular Activities	19,775	8,000	27,775	26,500	1,275
School Sponsored Athletics:					
Salaries	12,700	(12,000)	700		700
Supplies and Materials	2,190		2,190	2,059	131
Total School Sponsored Athletics	14,890	(12,000)	2,890	2,059	831
Before/After School Programs:					
Salaries of Teachers	7,626		7,626	324	7,302
Total Before/After School Programs	7,626	-	7,626	324	7,302
Total Instruction	2,668,871	(51,940)	2,616,931	2,581,001	35,930
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv.					
Specialists	39,518	2,000	41,518	40,667	851
Other Objects	1,500		1,500	153	1,347
Total Attendance and Social Work Services	41,018	2,000	43,018	40,820	2,198
Health Services:					
Salaries	105,066	2,000	107,066	106,230	836
Other Salaries	1,640		1,640	1,469	171
Supplies and Materials	2,230		2,230	2,127	103
Total Health Services	108,936	2,000	110,936	109,826	1,110
Guidance:					
Salaries of Other Professional Staff	61,864	3,000	64,864	64,001	863
Supplies and Materials	600		600		600
Total Guidance	62,464	3,000	65,464	64,001	1,463

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2023

School: Harriet Tubman	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	\$ 53,437	\$ 10,000	\$ 63,437	\$ 62,550	\$ 887
Salaries of Secretarial and Clerical Assistants	53,409	4,000	57,409	57,320	89
Salaries of Facilitators, Math & Literacy Coaches	220,650	1,500	222,150	221,946	204
Other Objects	2,600	(2,000)	600		600
Total Improvement of Instruction Services	330,096	13,500	343,596	341,816	1,780
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	196,167	21,000	217,167	216,711	456
Salaries of Secretarial and Clerical Assistants	53,409	1,500	54,909	54,578	331
Other Salaries	480	240	720		720
Other Purchased Services	12,988	500	13,488	10,211	3,277
Supplies and Materials	10,120		10,120	6,895	3,225
Other Objects	3,100		3,100	1,725	1,375
Total Support Services – School Administration	276,264	23,240	299,504	290,120	9,384
Security:					
Salaries	95,210	7,000	102,210	102,022	188
General Supplies	1,095		1,095	498	597
Total Security	96,305	7,000	103,305	102,520	785
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	10,150		10,150	1,900	8,250
Total Student Transportation Services	10,150	-	10,150	1,900	8,250
Unallocated Benefits:					
Health Benefits	615,082		615,082	615,082	
Total Unallocated Benefits	615,082	-	615,082	615,082	-
Total Undistributed Expenditures	1,540,315	50,740	1,591,055	1,566,085	24,970
Total Expenditures - Current Expense	4,209,186	(1,200)	4,207,986	4,147,086	60,900
Total Expenditures - School Based	4,209,186	(1,200)	4,207,986	4,147,086	60,900
Other Financing Sources:					
Transfers In	4,202,422	(1,200)	4,201,222	4,150,859	(50,363)
Total Other Financing Sources	4,202,422	(1,200)	4,201,222	4,150,859	(50,363)
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)					
	(6,764)		(6,764)	3,773	10,537
Fund Balances, July 1	6,764		6,764	6,764	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 10,537	\$ 10,537

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2023

School: Hawkins Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Kindergarten	\$ 66,840	\$ (35,000)	\$ 31,840	\$ 29,356	\$ 2,484
Grades 1- 5	1,412,457	(66,240)	1,346,217	1,345,924	293
Grades 6-8	807,319	(135,000)	672,319	670,878	1,441
Undistributed Instruction:					
Other Salaries of Instruction	76,964	3,000	79,964	79,393	571
General Supplies	50,107	3,900	54,007	47,416	6,591
Textbooks	284		284		284
Other Objects	21,360		21,360	6,123	15,237
Total Regular Programs	2,435,331	(229,340)	2,205,991	2,179,090	26,901
Instruction - Special Education:					
Resource Room/Resource Center:					
Salaries of Teachers	437,898	(23,000)	414,898	414,070	828
Other Salaries of Instruction	11,700	(10,000)	1,700		1,700
General Supplies	3,938		3,938	2,651	1,287
Total Resource Room/Resource Center	453,536	(33,000)	420,536	416,721	3,815
Autism:					
Total Special Education	453,536	(33,000)	420,536	416,721	3,815
Bilingual Education:					
Salaries of Teachers	1,396,408	202,240	1,598,648	1,597,442	1,206
Other Salaries of Instruction	66,854	(27,000)	39,854	38,887	967
General Supplies	6,523		6,523	2,856	3,667
Total Bilingual Education	1,469,785	175,240	1,645,025	1,639,185	5,840
School Sponsored Co-curricular Activities:					
Salaries	29,200	(11,000)	18,200	17,800	400
Supplies and Materials	599		599		599
Total School Sponsored Co-curricular Activities	29,799	(11,000)	18,799	17,800	999
School Sponsored Athletics:					
Salaries	17,000		17,000	17,000	
Supplies and Materials	6,001		6,001	5,771	230
Total School Sponsored Athletics	23,001	-	23,001	22,771	230
Before/After School Programs:					
Salaries of Teachers	6,560	(6,000)	560	226	334
Total Before/After School Programs	6,560	(6,000)	560	226	334
Total Instruction	4,418,012	(104,100)	4,313,912	4,275,793	38,119
Attendance and Social Work Services:					
Salaries	60,627	4,000	64,627	63,702	925
Salaries of Family Liaisons/Comm Parent Inv. Specialists	38,025	500	38,525	38,430	95
Total Attendance and Social Work Services	98,652	4,500	103,152	102,132	1,020
Health Services:					
Salaries	105,374	(7,000)	98,374	97,548	826
Other Salaries	1,640		1,640	1,466	174
Supplies and Materials	1,698		1,698	113	1,585
Total Health Services	108,712	(7,000)	101,712	99,127	2,585
Guidance:					
Salaries of Other Professional Staff	104,889		104,889	104,465	424
Supplies and Materials	499		499	440	59
Total Guidance	105,388	-	105,388	104,905	483

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2023

School: Hawkins Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	\$ 170,898	\$ (50,000)	\$ 120,898	\$ 117,587	\$ 3,311
Salaries of Secretarial and Clerical Assistants	59,280	(1,000)	58,280	57,586	694
Salaries of Facilitators, Math & Literacy Coaches	180,431		180,431	178,399	2,032
Other Objects	4,800	200	5,000		5,000
Total Improvement of Instruction Services	415,409	(50,800)	364,609	353,572	11,037
Educational Media/Library Services:					
Salaries of Other Professional Staff	112,703		112,703	111,819	884
Total Educational Media/Library Services	112,703	-	112,703	111,819	884
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program	317,961	86,000	403,961	403,168	793
Salaries of Secretarial and Clerical Assistants	59,280		59,280	59,152	128
Other Salaries	840		840	659	181
Other Purchased Services	17,530		17,530	7,650	9,880
Supplies and Materials	10,981		10,981	5,404	5,577
Other Objects	4,100		4,100	2,686	1,414
Total Support Services – School Administration	410,692	86,000	496,692	478,719	17,973
Security:					
Salaries	139,041	(30,000)	109,041	107,270	1,771
General Supplies	268	(200)	68		68
Total Security	139,309	(30,200)	109,109	107,270	1,839
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	17,000		17,000	4,085	12,915
Total Student Transportation Services	17,000	-	17,000	4,085	12,915
Unallocated Benefits:					
Health Benefits	950,581		950,581	950,581	
Total Unallocated Benefits	950,581	-	950,581	950,581	-
Total Undistributed Expenditures	2,358,446	2,500	2,360,946	2,312,210	48,736
Total Expenditures - Current Expense	6,776,458	(101,600)	6,674,858	6,588,003	86,855
Capital Outlay:					
Equipment:					
Undistributed Expenditures:					
Non-Instructional Equipment	12,309	(5,902)	6,407	5,138	1,269
Total Equipment	12,309	(5,902)	6,407	5,138	1,269
Total Expenditures - School Based	6,788,767	(107,502)	6,681,265	6,593,141	88,124
Other Financing Sources:					
Transfers In	6,764,655	(107,502)	6,657,153	6,612,139	(45,014)
Total Other Financing Sources	6,764,655	(107,502)	6,657,153	6,612,139	(45,014)
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)					
	(24,112)		(24,112)	18,998	43,110
Fund Balances, July 1	24,112		24,112	24,112	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 43,110	\$ 43,110

Newark Board of Education
Blended Resource Fund 15
Schedule of Blended Expenditures
Budget and Actual
Year ended June 30, 2023

School: Hawthorne Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Kindergarten	\$ 167,676	\$ 500	\$ 168,176	\$ 164,035	\$ 4,141
Grades 1- 5	1,330,279	(142,000)	1,188,279	1,187,180	1,099
Grades 6-8	851,720	(73,000)	778,720	776,459	2,261
Undistributed Instruction:					
Other Salaries of Instruction	62,239	(8,000)	54,239	54,075	164
General Supplies	41,878	(18,960)	22,918	20,413	2,505
Other Objects	9,225		9,225	7,450	1,775
Total Regular Programs	2,463,017	(241,460)	2,221,557	2,209,612	11,945
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	496,630	15,000	511,630	511,180	450
Other Salaries of Instruction	51,791	(13,000)	38,791	37,668	1,123
Total Learning and/or Language Disabilities	548,421	2,000	550,421	548,848	1,573
Emotional Regulation Impairments:					
Other Salaries of Instruction		500	500	150	350
Total Emotional Regulation Impairments	-	500	500	150	350
Resource Room/Resource Center:					
Salaries of Teachers	180,011	(8,000)	172,011	171,647	364
Other Salaries of Instruction	3,900		3,900	3,518	382
General Supplies	2,000		2,000		2,000
Total Resource Room/Resource Center	185,911	(8,000)	177,911	175,165	2,746
Total Special Education	740,332	(5,500)	734,832	724,163	10,669
School Sponsored Co-curricular Activities:					
Salaries	11,800	(4,000)	7,800	7,500	300
Other Objects	2,125	(2,000)	125		125
Total School Sponsored Co-curricular Activities	13,925	(6,000)	7,925	7,500	425
School Sponsored Athletics:					
Salaries	12,700	2,000	14,700	14,700	
Supplies and Materials	6,953		6,953	2,346	4,607
Total School Sponsored Athletics	19,653	2,000	21,653	17,046	4,607
Before/After School Programs:					
Salaries of Teachers	5,690		5,690		5,690
Other Salaries of Instruction	7,290	16,000	23,290	23,095	195
Total Before/After School Programs	12,980	16,000	28,980	23,095	5,885
Total Instruction	3,249,907	(234,960)	3,014,947	2,981,416	33,531
Attendance and Social Work Services:					
Salaries	108,582	7,000	115,582	114,597	985
Salaries of Family Liaisons/Comm Parent Inv. Specialists	35,243	2,000	37,243	36,717	526
Total Attendance and Social Work Services	143,825	9,000	152,825	151,314	1,511
Health Services:					
Salaries	103,305	3,000	106,305	105,475	830
Other Salaries	1,640		1,640		1,640
Total Health Services	104,945	3,000	107,945	105,475	2,470
Guidance:					
Salaries of Other Professional Staff	108,582		108,582	107,568	1,014
Total Guidance	108,582	-	108,582	107,568	1,014
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	70,593	50	70,643	70,618	25
Salaries of Secretarial and Clerical Assistants	59,958	(11,000)	48,958	48,894	64
Salaries of Facilitators, Math & Literacy Coaches	160,921	10,000	170,921	170,088	833
Other Objects	3,600	(3,600)			
Total Improvement of Instruction Services	295,072	(4,550)	290,522	289,600	922

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2023

School: Hawthorne Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program	\$ 206,211	\$ 14,000	\$ 220,211	\$ 220,195	\$ 16
Salaries of Secretarial and Clerical Assistants	59,958	500	60,458	60,286	172
Other Salaries	3,200	5,000	8,200	6,139	2,061
Other Purchased Services	6,339	3,960	10,299	4,338	5,961
Supplies and Materials	1,249		1,249	1,133	116
Other Objects	3,950		3,950	2,854	1,096
Total Support Services – School Administration	280,907	23,460	304,367	294,945	9,422
Security:					
Salaries	96,081	6,000	102,081	101,456	625
Total Security	96,081	6,000	102,081	101,456	625
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	8,500		8,500	733	7,767
Total Student Transportation Services	8,500	-	8,500	733	7,767
Unallocated Benefits:					
Health Benefits	677,988		677,988	677,988	
Total Unallocated Benefits	677,988	-	677,988	677,988	-
Total Undistributed Expenditures	1,715,900	36,910	1,752,810	1,729,079	23,731
Total Expenditures - Current Expense	4,965,807	(198,050)	4,767,757	4,710,495	57,262
Total Expenditures - School Based	4,965,807	(198,050)	4,767,757	4,710,495	57,262
Other Financing Sources:					
Transfers In	4,958,462	(198,050)	4,760,412	4,706,555	(53,857)
Total Other Financing Sources	4,958,462	(198,050)	4,760,412	4,706,555	(53,857)
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(7,345)		(7,345)	(3,940)	3,405
Fund Balances, July 1	7,345		7,345	7,345	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 3,405	\$ 3,405

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

Year ended June 30, 2023

School: American History High	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Grades 9-12	\$ 2,553,169	\$ 203,000	\$ 2,756,169	\$ 2,754,971	\$ 1,198
Undistributed Instruction:					
General Supplies	40,447	(6,170)	34,277	31,691	2,586
Textbooks	3,600		3,600		3,600
Other Objects	17,538	5,430	22,968	8,836	14,132
Total Regular Programs	2,614,754	202,260	2,817,014	2,795,498	21,516
Instruction - Special Education:					
Resource Room/Resource Center:					
Salaries of Teachers	134,404	1,000	135,404	134,801	603
Other Salaries of Instruction	6,816	(5,000)	1,816		1,816
General Supplies	5,000	(181)	4,819		4,819
Other Objects	1,000	(1,000)			
Total Resource Room/Resource Center	147,220	(5,181)	142,039	134,801	7,238
Autism:					
Salaries of Teachers	611,785	(143,000)	468,785	468,550	235
Other Salaries of Instruction	295,653	(50,000)	245,653	243,562	2,091
General Supplies	8,000	(91)	7,909	922	6,987
Total Autism	915,438	(193,091)	722,347	713,034	9,313
Total Special Education	1,062,658	(198,272)	864,386	847,835	16,551
Bilingual Education:					
Salaries of Teachers	60,000	(16,000)	44,000	43,689	311
Other Salaries of Instruction	1,950	(1,950)			
Total Bilingual Education	61,950	(17,950)	44,000	43,689	311
School Sponsored Co-curricular Activities:					
Salaries	56,700	(29,000)	27,700	27,440	260
Supplies and Materials	2,000	(2,000)			
Total School Sponsored Co-curricular Activities	58,700	(31,000)	27,700	27,440	260
School Sponsored Athletics:					
Salaries	80,100	(10,000)	70,100	68,800	1,300
Supplies and Materials	8,499	(2,087)	6,412	5,913	499
Other Objects	11,633		11,633	10,533	1,100
Total School Sponsored Athletics	100,232	(12,087)	88,145	85,246	2,899
Before/After School Programs:					
Salaries of Teachers	32,923	(20,000)	12,923	4,340	8,583
Total Before/After School Programs	32,923	(20,000)	12,923	4,340	8,583
Total Instruction	3,931,217	(77,049)	3,854,168	3,804,048	50,120
Attendance and Social Work Services:					
Salaries	184,990	(7,000)	177,990	169,264	8,726
Salaries of Family Liaisons/Comm Parent Inv. Specialists	32,462	2,000	34,462	34,174	288
Supplies and Materials	5,000	(1,720)	3,280		3,280
Total Attendance and Social Work Services	222,452	(6,720)	215,732	203,438	12,294
Health Services:					
Salaries	101,261	(40,600)	60,661	58,625	2,036
Other Salaries	3,608	(3,000)	608		608
Supplies and Materials	1,000	(1,000)			
Total Health Services	105,869	(44,600)	61,269	58,625	2,644

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2023

School: American History High	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Guidance:					
Salaries of Other Professional Staff	\$ 186,139	\$ 3,000	\$ 189,139	\$ 188,219	\$ 920
Other Salaries	5,740		5,740	5,734	6
Supplies and Materials	560	(560)			
Total Guidance	192,439	2,440	194,879	193,953	926
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	70,504	20,000	90,504	89,698	806
Salaries of Other Professional Staff	336,295	9,000	345,295	344,988	307
Salaries of Secretarial and Clerical Assistants	57,750	(3,000)	54,750	53,797	953
Other Objects	2,600	(2,110)	490	490	
Total Improvement of Instruction Services	467,149	23,890	491,039	488,973	2,066
Educational Media/Library Services:					
Salaries of Other Professional Staff	106,230	2,000	108,230	107,622	608
Other Salaries	5,904	(5,000)	904		904
Purchased Professional and Technical Services	2,475	(2,000)	475	95	380
Other Objects	3,195	(1,635)	1,560	1,560	
Total Educational Media/Library Services	117,804	(6,635)	111,169	109,277	1,892
Instructional Staff Training Services:					
Purchased Professional –Education Services	1,230		1,230		1,230
Total Instructional Staff Training Services	1,230	-	1,230	-	1,230
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	221,739	11,000	232,739	229,135	3,604
Salaries of Secretarial and Clerical Assistants	57,750		57,750	55,278	2,472
Other Salaries	270	3,000	3,270	2,660	610
Other Purchased Services	15,374		15,374	10,182	5,192
Supplies and Materials	6,255	7,874	14,129	10,598	3,531
Other Objects	3,300	(1,275)	2,025	412	1,613
Total Support Services – School Administration	304,688	20,599	325,287	308,265	17,022
Security:					
Salaries	129,846	(10,000)	119,846	119,161	685
General Supplies	1,750	(1,750)			
Total Security	131,596	(11,750)	119,846	119,161	685
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	9,600	2,275	11,875	3,886	7,989
Total Student Transportation Services	9,600	2,275	11,875	3,886	7,989
Unallocated Benefits:					
Health Benefits	922,623		922,623	922,623	
Total Unallocated Benefits	922,623	-	922,623	922,623	-
Total Undistributed Expenditures	2,475,450	(20,501)	2,454,949	2,408,201	46,748
Total Expenditures - Current Expense	6,406,667	(97,550)	6,309,117	6,212,249	96,868
Capital Outlay:					
Equipment:					
Undistributed Expenditures:					
Support Services – Instructional Staff	3,000	(3,000)			
Total Equipment	3,000	(3,000)	-	-	-
Total Expenditures - School Based	6,409,667	(100,550)	6,309,117	6,212,249	96,868

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2023

	Original Budget	Transfers	Final Budget	Actual	Final to Actual
School: American History High					
Other Financing Sources:					
Transfers In	\$ 6,398,902	\$ (100,550)	\$ 6,298,352	\$ 6,224,518	\$ (73,834)
Total Other Financing Sources	6,398,902	(100,550)	6,298,352	6,224,518	(73,834)
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(10,765)		(10,765)	12,269	23,034
Fund Balances, July 1	10,765		10,765	10,765	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 23,034	\$ 23,034

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2023

School: Ivy Hill	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Kindergarten	\$ 127,689	\$ (15,000)	\$ 112,689	\$ 108,221	\$ 4,468
Grades 1- 5	894,892	86,000	980,892	979,115	1,777
Grades 6-8	1,240,399	(107,000)	1,133,399	1,127,895	5,504
Undistributed Instruction:					
Other Salaries of Instruction	64,144	(17,000)	47,144	46,397	747
General Supplies	43,583	9,190	52,773	36,253	16,520
Other Objects	10,580	(9,190)	1,390	1,389	1
Total Regular Programs	2,381,287	(53,000)	2,328,287	2,299,270	29,017
Instruction - Special Education:					
Learning and/or Language Disabilities:					
General Supplies	14,716		14,716	10,864	3,852
Total Learning and/or Language Disabilities	14,716	-	14,716	10,864	3,852
Resource Room/Resource Center:					
Salaries of Teachers	322,441	5,000	327,441	327,020	421
Other Salaries of Instruction	7,800	(7,000)	800		800
Total Resource Room/Resource Center	330,241	(2,000)	328,241	327,020	1,221
Autism:					
Salaries of Teachers	795,512	(133,000)	662,512	661,678	834
Other Salaries of Instruction	264,721	(18,000)	246,721	244,157	2,564
Total Autism	1,060,233	(151,000)	909,233	905,835	3,398
Total Special Education	1,405,190	(153,000)	1,252,190	1,243,719	8,471
Bilingual Education:					
Salaries of Teachers	605,155		605,155	604,925	230
Other Salaries of Instruction	22,506	(10,000)	12,506	11,595	911
General Supplies	7,000	(1,000)	6,000	1,196	4,804
Total Bilingual Education	634,661	(11,000)	623,661	617,716	5,945
School Sponsored Co-curricular Activities:					
Salaries	32,472		32,472	32,472	
Supplies and Materials	3,000		3,000	1,804	1,196
Total School Sponsored Co-curricular Activities	35,472	-	35,472	34,276	1,196
School Sponsored Athletics:					
Salaries	17,000	5,000	22,000	21,500	500
Supplies and Materials	5,466	(5,280)	186		186
Total School Sponsored Athletics	22,466	(280)	22,186	21,500	686
Before/After School Programs:					
Salaries of Teachers	29,944	6,000	35,944	32,664	3,280
Other Salaries for Instruction	12,960		12,960	5,272	7,688
Total Before/After School Programs	42,904	6,000	48,904	37,936	10,968
Total Instruction	4,521,980	(211,280)	4,310,700	4,254,417	56,283
Attendance and Social Work Services:					
Salaries	108,582		108,582	108,082	500
Salaries of Family Liaisons/Comm Parent Inv. Specialists	46,050	5,000	51,050	46,159	4,891
Other Objects	2,000	(2,000)			
Total Attendance and Social Work Services	156,632	3,000	159,632	154,241	5,391
Health Services:					
Salaries	109,436	1,000	110,436	110,256	180
Other Salaries	1,640	3,000	4,640	4,396	244
Total Health Services	111,076	4,000	115,076	114,652	424

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2023

School: Ivy Hill	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Guidance:					
Salaries of Other Professional Staff	\$ 75,389	\$ 3,000	\$ 78,389	\$ 78,244	\$ 145
Total Guidance	75,389	3,000	78,389	78,244	145
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	121,932	3,000	124,932	124,611	321
Salaries of Secretarial and Clerical Assistants	60,404	3,000	63,404	62,912	492
Salaries of Facilitators, Math & Literacy Coaches	187,774	(11,200)	176,574	174,986	1,588
Other Objects	3,600	(3,000)	600		600
Total Improvement of Instruction Services	373,710	(8,200)	365,510	362,509	3,001
Educational Media/Library Services:					
Salaries of Other Professional Staff	105,919	1,000	106,919	106,498	421
Total Educational Media/Library Services	105,919	1,000	106,919	106,498	421
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	274,718	46,000	320,718	320,389	329
Salaries of Secretarial and Clerical Assistants	60,404	2,000	62,404	61,765	639
Other Purchased Services	13,576	5,495	19,071	8,264	10,807
Supplies and Materials	9,000	(3,215)	5,785	5,768	17
Other Objects	2,652		2,652		2,652
Total Support Services – School Administration	360,350	50,280	410,630	396,186	14,444
Security:					
Salaries	116,723	11,000	127,723	126,855	868
General Supplies	500		500		500
Total Security	117,223	11,000	128,223	126,855	1,368
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	8,150		8,150	500	7,650
Total Student Transportation Services	8,150	-	8,150	500	7,650
Unallocated Benefits:					
Health Benefits	992,518		992,518	992,518	
Total Unallocated Benefits	992,518	-	992,518	992,518	-
Total Undistributed Expenditures	2,300,967	64,080	2,365,047	2,332,203	32,844
Total Expenditures - Current Expense	6,822,947	(147,200)	6,675,747	6,586,620	89,127
Total Expenditures - School Based	6,822,947	(147,200)	6,675,747	6,586,620	89,127
Other Financing Sources:					
Transfers In	6,819,732	(147,200)	6,672,532	6,597,337	(75,195)
Total Other Financing Sources	6,819,732	(147,200)	6,672,532	6,597,337	(75,195)
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(3,215)		(3,215)	10,717	13,932
Fund Balances, July 1	3,215		3,215	3,215	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 13,932	\$ 13,932

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2023

School: John F. Kennedy	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Grades 6-8	\$ 69,480	\$ 5,000	\$ 74,480	\$ 73,084	\$ 1,396
Grades 9-12	361,506	60,500	422,006	421,559	447
Undistributed Instruction:					
General Supplies	21,102		21,102	15,865	5,237
Total Regular Programs	452,088	65,500	517,588	510,508	7,080
Instruction - Special Education:					
Multiple Disabilities:					
Salaries of Teachers	1,443,515	(218,000)	1,225,515	1,224,936	579
Other Salaries of Instruction	707,331	(20,000)	687,331	676,997	10,334
General Supplies	13,208		13,208	12,345	863
Total Multiple Disabilities	2,164,054	(238,000)	1,926,054	1,914,278	11,776
Autism:					
Salaries of Teachers	387,648	4,000	391,648	391,467	181
Other Salaries of Instruction	120,612	(15,426)	105,186	101,954	3,232
General Supplies	2,500		2,500	2,497	3
Total Autism	510,760	(11,426)	499,334	495,918	3,416
Total Special Education	2,674,814	(249,426)	2,425,388	2,410,196	15,192
School Sponsored Co-curricular Activities:					
Salaries	14,200		14,200	14,200	
Total School Sponsored Co-curricular Activities	14,200	-	14,200	14,200	-
Before/After School Programs:					
Salaries of Teachers	103,074	(44,000)	59,074	50,941	8,133
Other Salaries for Instruction	79,200	(4,000)	75,200	45,345	29,855
Total Before/After School Programs	182,274	(48,000)	134,274	96,286	37,988
Total Instruction	3,323,376	(231,926)	3,091,450	3,031,190	60,260
Attendance and Social Work Services:					
Salaries	108,582		108,582	107,588	994
Salaries of Family Liaisons/Comm Parent Inv. Specialists	40,610	1,000	41,610	41,092	518
Total Attendance and Social Work Services	149,192	1,000	150,192	148,680	1,512
Health Services:					
Salaries	204,283	2,000	206,283	204,871	1,412
Other Salaries	69,039	4,000	73,039	64,190	8,849
Supplies and Materials	3,029		3,029	1,831	1,198
Total Health Services	276,351	6,000	282,351	270,892	11,459
Guidance:					
Salaries of Other Professional Staff	108,582		108,582	108,087	495
Supplies and Materials	1,008		1,008		1,008
Total Guidance	109,590	-	109,590	108,087	1,503
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	60,000	(60,000)			
Salaries of Other Professional Staff	127,102	(127,102)			
Salaries of Secretarial and Clerical Assistants	59,544	4,000	63,544	62,867	677
Salaries of Facilitators, Math & Literacy Coaches	185,822	26,000	211,822	211,553	269
Other Objects	2,917	(2,000)	917	586	331
Total Improvement of Instruction Services	435,385	(159,102)	276,283	275,006	1,277
Instructional Staff Training Services:					
Supplies and Materials	500		500	114	386
Total Instructional Staff Training Services	500	-	500	114	386

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2023

School: John F. Kennedy	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	\$ 212,786	\$ 124,000	\$ 336,786	\$ 336,642	\$ 144
Salaries of Secretarial and Clerical Assistants	59,544	2,000	61,544	61,533	11
Other Salaries	16,780	(15,000)	1,780	980	800
Other Purchased Services	6,952		6,952	3,618	3,334
Supplies and Materials	8,400		8,400	7,212	1,188
Other Objects	5,856		5,856	2,451	3,405
Total Support Services – School Administration	310,318	111,000	421,318	412,436	8,882
Security:					
Salaries	79,533	8,000	87,533	86,324	1,209
General Supplies	500		500	219	281
Total Security	80,033	8,000	88,033	86,543	1,490
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	10,775	8,000	18,775	12,279	6,496
Total Student Transportation Services	10,775	8,000	18,775	12,279	6,496
Unallocated Benefits:					
Health Benefits	838,748		838,748	838,748	
Total Unallocated Benefits	838,748	-	838,748	838,748	-
Total Undistributed Expenditures	2,210,892	(25,102)	2,185,790	2,152,785	33,005
Total Expenditures - Current Expense	5,534,268	(257,028)	5,277,240	5,183,975	93,265
Capital Outlay:					
Equipment:					
Special Education - Instruction:					
Multiple Disabilities	3,688		3,688	3,688	
Total Equipment	3,688	-	3,688	3,688	-
Total Expenditures - School Based	5,537,956	(257,028)	5,280,928	5,187,663	93,265
Other Financing Sources:					
Transfers In	5,530,135	(257,028)	5,273,107	5,192,688	(80,419)
Total Other Financing Sources	5,530,135	(257,028)	5,273,107	5,192,688	(80,419)
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(7,821)		(7,821)	5,025	12,846
Fund Balances, July 1	7,821		7,821	7,821	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 12,846	\$ 12,846

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2023

School: Lafayette Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Kindergarten	\$ 239,279	\$ (29,000)	\$ 210,279	\$ 208,583	\$ 1,696
Grades 1- 5	1,926,774	(8,000)	1,918,774	1,918,378	396
Grades 6-8	1,165,068	(55,000)	1,110,068	1,109,070	998
Undistributed Instruction:					
Other Salaries of Instruction	194,621	(8,000)	186,621	186,317	304
General Supplies	97,332	14,583	111,915	62,632	49,283
Textbooks	1,000	(1,000)			
Other Objects	24,804	(3,120)	21,684	12,186	9,498
Total Regular Programs	3,648,878	(89,537)	3,559,341	3,497,166	62,175
Instruction - Special Education:					
Resource Room/Resource Center:					
Salaries of Teachers	540,129	(102,000)	438,129	437,501	628
Other Salaries of Instruction	15,600	(10,000)	5,600	3,726	1,874
General Supplies	9,057		9,057	8,000	1,057
Total Resource Room/Resource Center	564,786	(112,000)	452,786	449,227	3,559
Autism:					
Total Special Education	564,786	(112,000)	452,786	449,227	3,559
Bilingual Education:					
Salaries of Teachers	1,281,143	(46,000)	1,235,143	1,234,590	553
Other Salaries of Instruction	29,250	(29,000)	250		250
General Supplies	15,000	(15,000)			
Total Bilingual Education	1,325,393	(90,000)	1,235,393	1,234,590	803
School Sponsored Co-curricular Activities:					
Salaries	27,800	(2,000)	25,800	25,800	-
Total School Sponsored Co-curricular Activities	27,800	(2,000)	25,800	25,800	-
School Sponsored Athletics:					
Salaries	4,300	2,000	6,300	5,300	1,000
Supplies and Materials	1,698	(1,000)	698	665	33
Total School Sponsored Athletics	5,998	1,000	6,998	5,965	1,033
Before/After School Programs:					
Salaries of Teachers	14,678	(13,000)	1,678		1,678
Total Before/After School Programs	14,678	(13,000)	1,678	-	1,678
Total Instruction	5,587,533	(305,537)	5,281,996	5,212,748	69,248
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	58,721	6,000	64,721	64,001	720
Salaries of Family Liaisons/Comm Parent Inv. Specialists	36,170	2,000	38,170	37,790	380
Supplies and Materials	500		500	247	253
Total Attendance and Social Work Services	95,391	8,000	103,391	102,038	1,353
Health Services:					
Salaries	309,965	(40,000)	269,965	269,464	501
Other Salaries	4,920		4,920	4,116	804
Supplies and Materials	2,110		2,110	1,305	805
Total Health Services	316,995	(40,000)	276,995	274,885	2,110
Guidance:					
Salaries of Other Professional Staff	108,582		108,582	107,986	596
Supplies and Materials	500		500	492	8
Total Guidance	109,082	-	109,082	108,478	604

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2023

School: Lafayette Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	\$ 226,629	\$ (6,000)	\$ 220,629	\$ 220,297	\$ 332
Salaries of Secretarial and Clerical Assistants	84,461	6,000	90,461	89,629	832
Salaries of Facilitators, Math & Literacy Coaches	216,530	1,000	217,530	217,163	367
Other Objects	6,000		6,000	5,998	2
Total Improvement of Instruction Services	533,620	1,000	534,620	533,087	1,533
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors					
Directors	396,579	81,000	477,579	476,224	1,355
Salaries of Secretarial and Clerical Assistants	137,417	(15,000)	122,417	119,607	2,810
Other Purchased Services	18,201	6,462	24,663	20,866	3,797
Supplies and Materials	3,156		3,156	2,258	898
Other Objects	5,200	(675)	4,525	1,992	2,533
Total Support Services – School Administration	560,553	71,787	632,340	620,947	11,393
Security:					
Salaries	174,917	15,000	189,917	189,331	586
General Supplies	250	(250)			
Total Security	175,167	14,750	189,917	189,331	586
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors					
	22,950		22,950	10,260	12,690
Total Student Transportation Services	22,950	-	22,950	10,260	12,690
Unallocated Benefits:					
Health Benefits	1,272,101		1,272,101	1,272,101	
Total Unallocated Benefits	1,272,101	-	1,272,101	1,272,101	-
Total Undistributed Expenditures	3,085,859	55,537	3,141,396	3,111,127	30,269
Total Expenditures - Current Expense	8,673,392	(250,000)	8,423,392	8,323,875	99,517
Total Expenditures - School Based	8,673,392	(250,000)	8,423,392	8,323,875	99,517
Other Financing Sources:					
Transfers In	8,652,986	(250,000)	8,402,986	8,365,839	(37,147)
Total Other Financing Sources	8,652,986	(250,000)	8,402,986	8,365,839	(37,147)
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(20,406)		(20,406)	41,964	62,370
Fund Balances, July 1	20,406		20,406	20,406	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 62,370	\$ 62,370

Newark Board of Education
Blended Resource Fund 15
Schedule of Blended Expenditures
Budget and Actual
Year ended June 30, 2023

School: Lincoln	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Kindergarten	\$ 152,275	\$ 12,000	\$ 164,275	\$ 162,237	\$ 2,038
Grades 1- 5	1,271,019	7,000	1,278,019	1,277,506	513
Grades 6-8	854,342	(75,000)	779,342	778,952	390
Undistributed Instruction:					
Other Salaries of Instruction	69,015	5,000	74,015	72,348	1,667
General Supplies	40,359		40,359	35,718	4,641
Textbooks	2,000		2,000		2,000
Other Objects	16,173		16,173	2,815	13,358
Total Regular Programs	2,405,183	(51,000)	2,354,183	2,329,576	24,607
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	291,636	13,000	304,636	304,358	278
Other Salaries of Instruction	13,850	(13,850)			
General Supplies	3,000		3,000	1,288	1,712
Total Learning and/or Language Disabilities	308,486	(850)	307,636	305,646	1,990
Resource Room/Resource Center:					
Salaries of Teachers	212,409	(40,000)	172,409	171,778	631
Other Salaries of Instruction	3,900	(3,900)			
General Supplies	2,019		2,019	556	1,463
Total Resource Room/Resource Center	218,328	(43,900)	174,428	172,334	2,094
Total Special Education	526,814	(44,750)	482,064	477,980	4,084
Bilingual Education:					
Salaries of Teachers	119,752	46,000	165,752	165,645	107
Other Salaries of Instruction	1,950	(1,950)			
General Supplies	2,394		2,394	208	2,186
Total Bilingual Education	124,096	44,050	168,146	165,853	2,293
School Sponsored Co-curricular Activities:					
Salaries	28,300	50	28,350	28,308	42
Supplies and Materials	5,645	(4,000)	1,645	1,020	625
Total School Sponsored Co-curricular Activities	33,945	(3,950)	29,995	29,328	667
School Sponsored Athletics:					
Salaries	21,049	(7,000)	14,049	13,249	800
Supplies and Materials	7,500		7,500	7,458	42
Total School Sponsored Athletics	28,549	(7,000)	21,549	20,707	842
Before/After School Programs:					
Salaries of Teachers	42,039	(18,000)	24,039	20,648	3,391
Total Before/After School Programs	42,039	(18,000)	24,039	20,648	3,391
Total Instruction	3,160,626	(80,650)	3,079,976	3,044,092	35,884
Attendance and Social Work Services:					
Salaries	80,420	(15,000)	65,420	63,329	2,091
Salaries of Family Liaisons/Comm Parent Inv. Specialists	31,534	2,000	33,534	33,183	351
Supplies and Materials	1,500		1,500	1,498	2
Total Attendance and Social Work Services	113,454	(13,000)	100,454	98,010	2,444
Health Services:					
Salaries	109,436	100	109,536	109,520	16
Other Salaries	1,640		1,640	1,529	111
Supplies and Materials	1,367		1,367	1,281	86
Total Health Services	112,443	100	112,543	112,330	213

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2023

School: Lincoln	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Guidance:					
Salaries of Other Professional Staff	\$ 108,582		\$ 108,582	\$ 108,087	\$ 495
Supplies and Materials	1,286		1,286		1,286
Total Guidance	109,868	-	109,868	108,087	1,781
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	70,593	\$ 100	70,693	70,612	81
Salaries of Secretarial and Clerical Assistants	56,816	3,000	59,816	59,480	336
Salaries of Facilitators, Math & Literacy Coaches	178,370	8,000	186,370	186,058	312
Purchased Professional – Education Services	5,500		5,500	1,800	3,700
Supplies and Materials	1,500		1,500	1,498	2
Other Objects	3,893		3,893	1,704	2,189
Total Improvement of Instruction Services	316,672	11,100	327,772	321,152	6,620
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	209,152	16,000	225,152	224,721	431
Salaries of Secretarial and Clerical Assistants	56,816	2,000	58,816	58,596	220
Other Salaries	960		960		960
Other Purchased Services	18,637		18,637	14,030	4,607
Supplies and Materials	3,000		3,000	701	2,299
Other Objects	5,439		5,439	2,368	3,071
Total Support Services – School Administration	294,004	18,000	312,004	300,416	11,588
Security:					
Salaries	89,784		89,784	82,987	6,797
General Supplies	500		500	500	
Total Security	90,284	-	90,284	83,487	6,797
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	8,250		8,250	5,157	3,093
Total Student Transportation Services	8,250	-	8,250	5,157	3,093
Unallocated Benefits:					
Health Benefits	615,082		615,082	615,082	
Total Unallocated Benefits	615,082	-	615,082	615,082	-
Total Undistributed Expenditures	1,665,057	16,200	1,681,257	1,643,721	37,536
Total Expenditures - Current Expense	4,825,683	(64,450)	4,761,233	4,687,813	73,420
Total Expenditures - School Based	4,825,683	(64,450)	4,761,233	4,687,813	73,420
Other Financing Sources:					
Transfers In	4,818,488	(64,450)	4,754,038	4,702,372	(51,666)
Total Other Financing Sources	4,818,488	(64,450)	4,754,038	4,702,372	(51,666)
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(7,195)		(7,195)	14,559	21,754
Fund Balances, July 1	7,195		7,195	7,195	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 21,754	\$ 21,754

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

Year ended June 30, 2023

School: Louise A. Spencer	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Kindergarten	\$ 200,159	\$ 3,000	\$ 203,159	\$ 202,510	\$ 649
Grades 1- 5	1,213,773	127,000	1,340,773	1,340,379	394
Grades 6-8	978,273	77,500	1,055,773	1,054,943	830
Undistributed Instruction:					
Other Salaries of Instruction	95,974	6,000	101,974	101,932	42
General Supplies	61,204		61,204	58,532	2,672
Textbooks	1,000		1,000		1,000
Other Objects	18,020		18,020	2,035	15,985
Total Regular Programs	2,568,403	213,500	2,781,903	2,760,331	21,572
Instruction - Special Education:					
Multiple Disabilities:					
Salaries of Teachers	288,229	(104,000)	184,229	183,457	772
Other Salaries of Instruction	11,700	20,000	31,700	30,858	842
General Supplies	4,323		4,323	3,791	532
Total Multiple Disabilities	304,252	(84,000)	220,252	218,106	2,146
Resource Room/Resource Center:					
Salaries of Teachers	513,267	(12,000)	501,267	501,215	52
Other Salaries of Instruction	5,850	3,000	8,850	8,465	385
General Supplies	6,006		6,006	5,598	408
Total Resource Room/Resource Center	525,123	(9,000)	516,123	515,278	845
Autism:					
Salaries of Teachers	575,616	41,000	616,616	616,499	117
Other Salaries of Instruction	76,352	(10,000)	66,352	64,787	1,565
General Supplies	7,009		7,009	6,991	18
Total Autism	658,977	31,000	689,977	688,277	1,700
Total Special Education	1,488,352	(62,000)	1,426,352	1,421,661	4,691
Bilingual Education:					
Salaries of Teachers	1,043,236	12,000	1,055,236	1,054,748	488
Other Salaries of Instruction	66,690	(27,000)	39,690	38,720	970
General Supplies	15,339		15,339	14,575	764
Total Bilingual Education	1,125,265	(15,000)	1,110,265	1,108,043	2,222
School Sponsored Co-curricular Activities:					
Salaries	31,600	(12,000)	19,600	18,700	900
Supplies and Materials	4,000		4,000	3,997	3
Total School Sponsored Co-curricular Activities	35,600	(12,000)	23,600	22,697	903
School Sponsored Athletics:					
Salaries	17,000		17,000	17,000	
Supplies and Materials	9,637		9,637	7,227	2,410
Total School Sponsored Athletics	26,637	-	26,637	24,227	2,410
Before/After School Programs:					
Salaries of Teachers	51,050	(34,000)	17,050	14,668	2,382
Other Salaries for Instruction	11,664	(8,000)	3,664	3,335	329
Total Before/After School Programs	62,714	(42,000)	20,714	18,003	2,711
Total Instruction	5,306,971	82,500	5,389,471	5,354,962	34,509
Attendance and Social Work Services:					
Salaries		44,185	44,185	44,185	
Salaries of Family Liaisons/Comm Parent Inv. Specialists	31,534	2,000	33,534	33,293	241
Total Attendance and Social Work Services	31,534	46,185	77,719	77,478	241

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2023

School: Louise A. Spencer	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Health Services:					
Salaries	\$ 191,421	\$ (21,000)	\$ 170,421	\$ 170,155	\$ 266
Other Salaries	3,280		3,280	1,198	2,082
Supplies and Materials	1,403		1,403	926	477
Total Health Services	196,104	(21,000)	175,104	172,279	2,825
Guidance:					
Salaries of Other Professional Staff	173,330	(48,585)	124,745	124,194	551
Supplies and Materials	1,000		1,000	475	525
Total Guidance	174,330	(48,585)	125,745	124,669	1,076
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	151,615	11,000	162,615	162,446	169
Salaries of Secretarial and Clerical Assistants	79,191	7,000	86,191	85,292	899
Salaries of Facilitators, Math & Literacy Coaches	183,423	15,000	198,423	197,433	990
Other Objects	6,000	(6,000)			
Total Improvement of Instruction Services	420,229	27,000	447,229	445,171	2,058
Instructional Staff Training Services:					
Purchased Professional – Education Services	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	290,174	53,000	343,174	342,401	773
Salaries of Secretarial and Clerical Assistants	79,191	7,000	86,191	85,238	953
Other Purchased Services	25,687	(15,000)	10,687		10,687
Supplies and Materials	2,000		2,000	1,673	327
Other Objects	5,200		5,200	4,591	609
Total Support Services – School Administration	402,252	45,000	447,252	433,903	13,349
Security:					
Salaries	150,346	3,000	153,346	152,708	638
General Supplies	1,500		1,500	1,497	3
Total Security	151,846	3,000	154,846	154,205	641
Student Transportation Services:					
Contracted Services – Transportation (Other than Between Home and School) – Vendors	15,300		15,300	4,609	10,691
Total Student Transportation Services	15,300	-	15,300	4,609	10,691
Unallocated Benefits:					
Health Benefits	1,209,195		1,209,195	1,209,195	
Total Unallocated Benefits	1,209,195	-	1,209,195	1,209,195	-
Total Undistributed Expenditures	2,602,590	51,600	2,654,190	2,621,509	32,681
Total Expenditures - Current Expense	7,909,561	134,100	8,043,661	7,976,471	67,190
Capital Outlay:					
Equipment:					
Regular Programs - Instruction:					
Grades 1-5	6,154		6,154		6,154
Total Equipment	6,154	-	6,154	-	6,154
Total Expenditures - School Based	7,915,715	134,100	8,049,815	7,976,471	73,344
Other Financing Sources:					
Transfers In	7,896,191	134,100	8,030,291	7,970,122	(60,169)
Total Other Financing Sources	7,896,191	134,100	8,030,291	7,970,122	(60,169)
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(19,524)		(19,524)	(6,349)	13,175
Fund Balances, July 1	19,524		19,524	19,524	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 13,175	\$ 13,175

Newark Board of Education
Blended Resource Fund 15
Schedule of Blended Expenditures
Budget and Actual
Year ended June 30, 2023

School: Luis Munoz Marin	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Kindergarten	\$ 243,296	\$ 2,500	\$ 245,796	\$ 244,747	\$ 1,049
Grades 1- 5	1,064,817	89,000	1,153,817	1,153,287	530
Grades 6-8	1,386,539	87,000	1,473,539	1,472,594	945
Undistributed Instruction:					
Other Salaries of Instruction	105,797	6,500	112,297	112,004	293
Purchased Technical Services		1,000	1,000		1,000
General Supplies	62,900	(8,320)	54,580	50,063	4,517
Textbooks	2,000	(2,000)			
Other Objects	19,928	480	20,408	14,695	5,713
Total Regular Programs	2,885,277	176,160	3,061,437	3,047,390	14,047
Instruction - Special Education:					
Emotional Regulation Impairmentss:					
Salaries of Teachers	363,065	47,000	410,065	410,043	22
Other Salaries of Instruction	183,543	(8,500)	175,043	174,130	913
General Supplies	5,492		5,492	4,512	980
Total Emotional Regulation Impairmentss	552,100	38,500	590,600	588,685	1,915
Resource Room/Resource Center:					
Salaries of Teachers	444,401	(34,000)	410,401	409,885	516
Other Salaries of Instruction	9,750	(6,000)	3,750	3,159	591
General Supplies	4,964		4,964	4,902	62
Total Resource Room/Resource Center	459,115	(40,000)	419,115	417,946	1,169
Total Special Education	1,011,215	(1,500)	1,009,715	1,006,631	3,084
Bilingual Education:					
Salaries of Teachers	871,477	61,000	932,477	931,911	566
Other Salaries of Instruction	60,078	(18,000)	42,078	40,817	1,261
General Supplies	14,868		14,868	12,892	1,976
Total Bilingual Education	946,423	43,000	989,423	985,620	3,803
School Sponsored Co-curricular Activities:					
Salaries	28,800	(2,000)	26,800	26,500	300
Total School Sponsored Co-curricular Activities	28,800	(2,000)	26,800	26,500	300
School Sponsored Athletics:					
Salaries	17,000	(13,000)	4,000	3,500	500
Total School Sponsored Athletics	17,000	(13,000)	4,000	3,500	500
Before/After School Programs:					
Salaries of Teachers	24,600	(23,000)	1,600	1,210	390
Other Salaries for Instruction		4,000	4,000	3,290	710
Total Before/After School Programs	24,600	(19,000)	5,600	4,500	1,100
Total Instruction	4,913,315	183,660	5,096,975	5,074,141	22,834
Attendance and Social Work Services:					
Salaries	278,431	500	278,931	278,486	445
Salaries of Family Liaisons/Comm Parent Inv. Specialists	38,025	2,000	40,025	39,428	597
Total Attendance and Social Work Services	316,456	2,500	318,956	317,914	1,042
Health Services:					
Salaries	202,522	(37,000)	165,522	165,226	296
Other Salaries	3,280		3,280	2,290	990
Supplies and Materials	2,500		2,500	1,239	1,261
Total Health Services	208,302	(37,000)	171,302	168,755	2,547

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2023

School: Luis Munoz Marin	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	\$ 164,495	\$ 7,000	\$ 171,495	\$ 171,383	\$ 112
Salaries of Secretarial and Clerical Assistants	84,978	2,000	86,978	86,915	63
Salaries of Facilitators, Math & Literacy Coaches	167,077	5,000	172,077	172,011	66
Purchased Professional –Education Services	37,480	(480)	37,000	37,000	
Other Objects	5,137		5,137	3,886	1,251
Total Improvement of Instruction Services	459,167	13,520	472,687	471,195	1,492
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	303,054	31,000	334,054	333,723	331
Salaries of Secretarial and Clerical Assistants	84,978	5,000	89,978	89,656	322
Other Salaries	1,820	1,820	3,640	3,041	599
Other Purchased Services	35,947		35,947	24,553	11,394
Supplies and Materials	18,060	500	18,560	18,399	161
Other Objects	3,700		3,700	1,700	2,000
Total Support Services – School Administration	447,559	38,320	485,879	471,072	14,807
Security:					
Salaries	106,433	(4,900)	101,533	101,494	39
General Supplies	2,500		2,500	1,110	1,390
Total Security	108,933	(4,900)	104,033	102,604	1,429
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	13,600		13,600	6,044	7,556
Total Student Transportation Services	13,600	-	13,600	6,044	7,556
Unallocated Benefits:					
Health Benefits	1,202,205		1,202,205	1,202,205	
Total Unallocated Benefits	1,202,205	-	1,202,205	1,202,205	-
Total Undistributed Expenditures	2,756,222	12,440	2,768,662	2,739,789	28,873
Total Expenditures - Current Expense	7,669,537	196,100	7,865,637	7,813,930	51,707
Total Expenditures - School Based	7,669,537	196,100	7,865,637	7,813,930	51,707
Other Financing Sources:					
Transfers In	7,649,525	196,100	7,845,625	7,811,663	(33,962)
Total Other Financing Sources	7,649,525	196,100	7,845,625	7,811,663	(33,962)
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(20,012)		(20,012)	(2,267)	17,745
Fund Balances, July 1	20,012		20,012	20,012	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 17,745	\$ 17,745

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2023

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	\$ 1,970,255	\$ (79,000)	\$ 1,891,255	\$ 1,889,700	\$ 1,555
Undistributed Instruction:					
General Supplies	48,944	(5,924)	43,020	25,008	18,012
Textbooks	2,000	(2,000)			
Other Objects	3,998	17,953	21,951	2,604	19,347
Total Regular Programs	2,025,197	(68,971)	1,956,226	1,917,312	38,914
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	158,617	22,000	180,617	180,112	505
Other Salaries of Instruction	130,358	(109,000)	21,358	18,961	2,397
General Supplies	2,002	(2,000)	2		2
Total Learning and/or Language Disabilities	290,977	(89,000)	201,977	199,073	2,904
Emotional Regulation Impairments:					
Salaries of Teachers	374,556		374,556	374,535	21
Other Salaries of Instruction	65,648	(20,000)	45,648	38,777	6,871
General Supplies	4,000	(3,001)	999	420	579
Total Emotional Regulation Impairments	444,204	(23,001)	421,203	413,732	7,471
Resource Room/Resource Center:					
Salaries of Teachers	226,547	(19,500)	207,047	206,737	310
Other Salaries of Instruction	1,950	5,000	6,950	6,600	350
General Supplies	1,999		1,999		1,999
Total Resource Room/Resource Center	230,496	(14,500)	215,996	213,337	2,659
Total Special Education	965,677	(126,501)	839,176	826,142	13,034
School Sponsored Co-curricular Activities:					
Salaries	67,053	(15,000)	52,053	52,036	17
Total School Sponsored Co-curricular Activities	67,053	(15,000)	52,053	52,036	17
School Sponsored Athletics:					
Salaries	152,000	27,000	179,000	179,000	
Supplies and Materials	45,145	(11,000)	34,145	30,022	4,123
Other Objects	25,009		25,009	23,000	2,009
Total School Sponsored Athletics	222,154	16,000	238,154	232,022	6,132
Before/After School Programs:					
Salaries of Teachers	31,488	(31,300)	188		188
Total Before/After School Programs	31,488	(31,300)	188	-	188
Total Instruction	3,311,569	(225,772)	3,085,797	3,027,512	58,285
Attendance and Social Work Services:					
Salaries	106,547		106,547	105,539	1,008
Salaries of Family Liaisons/Comm Parent Inv.					
Specialists	77,492	3,000	80,492	79,367	1,125
Supplies and Materials	3,000	(3,000)			
Total Attendance and Social Work Services	187,039	-	187,039	184,906	2,133
Health Services:					
Salaries	109,153		109,153	103,199	5,954
Other Salaries	1,640		1,640		1,640
Supplies and Materials	2,495	(758)	1,737	1,098	639
Total Health Services	113,288	(758)	112,530	104,297	8,233

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2023

School: Malcolm X. Shabazz High	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Guidance:					
Salaries of Other Professional Staff	\$ 391,405	\$ (48,200)	\$ 343,205	\$ 343,151	\$ 54
Other Salaries	60,325	47,000	107,325	105,766	1,559
Supplies and Materials	1,440	(1)	1,439	1,407	32
Total Guidance	453,170	(1,201)	451,969	450,324	1,645
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	53,437	4,000	57,437	56,806	631
Salaries of Other Professional Staff	560,949	(117,000)	443,949	442,260	1,689
Salaries of Secretarial and Clerical Assistants	78,422	(9,000)	69,422	68,956	466
Other Objects	2,600	(1,900)	700	700	
Total Improvement of Instruction Services	695,408	(123,900)	571,508	568,722	2,786
Educational Media/Library Services:					
Salaries of Other Professional Staff	105,919	(105,000)	919		919
Supplies and Materials	2,000	(2,000)			
Total Educational Media/Library Services	107,919	(107,000)	919	-	919
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	211,946	42,000	253,946	252,661	1,285
Salaries of Secretarial and Clerical Assistants	78,423		78,423	69,753	8,670
Other Salaries	6,997	28,000	34,997	30,364	4,633
Other Purchased Services	24,075	16,573	40,648	25,342	15,306
Supplies and Materials	4,391		4,391	4,275	116
Other Objects	5,837	(2,642)	3,195	860	2,335
Total Support Services – School Administration	331,669	83,931	415,600	383,255	32,345
Security:					
Salaries	282,295	2,000	284,295	284,221	74
General Supplies	2,000	(1,999)	1		1
Total Security	284,295	1	284,296	284,221	75
Student Transportation Services:					
Contracted Services – Transportation (Other than Between Home and School) – Vendors	36,680	(1)	36,679	16,917	19,762
Total Student Transportation Services	36,680	(1)	36,679	16,917	19,762
Unallocated Benefits:					
Health Benefits	964,560		964,560	964,560	
Total Unallocated Benefits	964,560	-	964,560	964,560	-
Total Undistributed Expenditures	3,174,028	(148,928)	3,025,100	2,957,202	67,898
Total Expenditures - Current Expense	6,485,597	(374,700)	6,110,897	5,984,714	126,183
Total Expenditures - School Based	6,485,597	(374,700)	6,110,897	5,984,714	126,183
Other Financing Sources:					
Transfers In	6,457,798	(374,700)	6,083,098	6,010,736	(72,362)
Total Other Financing Sources	6,457,798	(374,700)	6,083,098	6,010,736	(72,362)
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)					
	(27,799)		(27,799)	26,022	53,821
Fund Balances, July 1	27,799		27,799	27,799	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 53,821	\$ 53,821

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

Year ended June 30, 2023

School: McKinley	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Kindergarten	\$ 212,233	\$ (17,850)	\$ 194,383	\$ 193,451	\$ 932
Grades 1- 5	1,744,472	(63,500)	1,680,972	1,680,450	522
Grades 6-8	1,063,614	(14,000)	1,049,614	1,048,077	1,537
Undistributed Instruction:					
Other Salaries of Instruction	112,812	(15,000)	97,812	97,398	414
Purchased Technical Services		11,430	11,430	11,430	
General Supplies	47,296	5,091	52,387	46,778	5,609
Textbooks	2,000		2,000	2,000	
Other Objects	15,095	(9,000)	6,095	1,784	4,311
Total Regular Programs	3,197,522	(102,829)	3,094,693	3,081,368	13,325
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Other Salaries of Instruction	1,950	(1,000)	950	666	284
Total Learning and/or Language Disabilities	1,950	(1,000)	950	666	284
Resource Room/Resource Center:					
Salaries of Teachers	445,800	(9,000)	436,800	436,187	613
Other Salaries of Instruction	11,700	56,000	67,700	67,212	488
General Supplies	10,544		10,544	7,784	2,760
Total Resource Room/Resource Center	468,044	47,000	515,044	511,183	3,861
Autism:					
Salaries of Teachers	954,955	28,000	982,955	982,347	608
Other Salaries of Instruction	144,904	72,000	216,904	215,981	923
General Supplies	14,402		14,402	12,429	1,973
Total Autism	1,114,261	100,000	1,214,261	1,210,757	3,504
Total Special Education	1,584,255	146,000	1,730,255	1,722,606	7,649
Bilingual Education:					
Salaries of Teachers	289,426	53,000	342,426	342,290	136
Other Salaries of Instruction	5,850	(5,850)			
General Supplies	4,148		4,148	2,994	1,154
Total Bilingual Education	299,424	47,150	346,574	345,284	1,290
School Sponsored Co-curricular Activities:					
Salaries	29,800	(2,700)	27,100	27,100	
Supplies and Materials	4,000		4,000	3,182	818
Total School Sponsored Co-curricular Activities	33,800	(2,700)	31,100	30,282	818
School Sponsored Athletics:					
Salaries	17,000	700	17,700	17,000	700
Supplies and Materials	4,363		4,363	2,295	2,068
Total School Sponsored Athletics	21,363	700	22,063	19,295	2,768
Before/After School Programs:					
Salaries of Teachers	72,980	(71,600)	1,380	197	1,183
Other Salaries for Instruction	9,600	101,000	110,600	110,441	159
Total Before/After School Programs	82,580	29,400	111,980	110,638	1,342
Total Instruction	5,218,944	117,721	5,336,665	5,309,473	27,192
Attendance and Social Work Services:					
Salaries	122,474	(8,000)	114,474	114,229	245
Salaries of Family Liaisons/Comm Parent Inv.					
Specialists	34,316		34,316	27,886	6,430
Supplies and Materials	1,516		1,516		1,516
Total Attendance and Social Work Services	158,306	(8,000)	150,306	142,115	8,191

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2023

School: McKinley	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Health Services:					
Salaries	\$ 167,672	\$ (5,000)	\$ 162,672	\$ 161,997	\$ 675
Other Salaries	3,280		3,280	2,357	923
Supplies and Materials	3,000		3,000	2,887	113
Total Health Services	173,952	(5,000)	168,952	167,241	1,711
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	207,227	15,000	222,227	222,218	9
Salaries of Secretarial and Clerical Assistants	78,051	2,000	80,051	79,440	611
Salaries of Facilitators, Math & Literacy Coaches	185,689	27,000	212,689	212,427	262
Purchased Professional – Education Services	40,500	9,000	49,500	44,860	4,640
Other Objects	4,800		4,800	4,701	99
Total Improvement of Instruction Services	516,267	53,000	569,267	563,646	5,621
Educational Media/Library Services:					
Supplies and Materials	22,345		22,345	3,874	18,471
Total Educational Media/Library Services	22,345	-	22,345	3,874	18,471
Instructional Staff Training Services:					
Supplies and Materials	5,326		5,326	4,400	926
Total Instructional Staff Training Services	5,326	-	5,326	4,400	926
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	345,786	49,000	394,786	393,903	883
Salaries of Secretarial and Clerical Assistants	78,051		78,051	76,393	1,658
Other Purchased Services	15,192		15,192	8,745	6,447
Supplies and Materials	17,328		17,328	10,411	6,917
Other Objects	5,688		5,688	2,094	3,594
Total Support Services – School Administration	462,045	49,000	511,045	491,546	19,499
Security:					
Salaries	130,289	(8,000)	122,289	122,275	14
General Supplies	6,745		6,745	6,745	
Total Security	137,034	(8,000)	129,034	129,020	14
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	13,600		13,600	8,144	5,456
Total Student Transportation Services	13,600	-	13,600	8,144	5,456
Unallocated Benefits:					
Health Benefits	1,174,247		1,174,247	1,174,247	
Total Unallocated Benefits	1,174,247	-	1,174,247	1,174,247	-
Total Undistributed Expenditures	2,663,122	81,000	2,744,122	2,684,233	59,889
Total Expenditures - Current Expense	7,882,066	198,721	8,080,787	7,993,706	87,081
Capital Outlay:					
Equipment:					
Undistributed Expenditures:					
School Administration	21,441	(16,522)	4,919	4,864	55
Total Equipment	21,441	(16,522)	4,919	4,864	55
Total Expenditures - School Based	7,903,507	182,199	8,085,706	7,998,570	87,136
Other Financing Sources:					
Transfers In	7,886,739	182,199	8,068,938	8,020,059	(48,879)
Total Other Financing Sources	7,886,739	182,199	8,068,938	8,020,059	(48,879)
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(16,768)		(16,768)	21,489	38,257
Fund Balances, July 1	16,768		16,768	16,768	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 38,257	\$ 38,257

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2023

School: Michelle Obama	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Kindergarten	\$ 143,225	\$ 1,100	\$ 144,325	\$ 143,598	\$ 727
Grades 1- 5	395,236	71,300	466,536	466,284	252
Undistributed Instruction:					
Other Salaries of Instruction	72,422	1,000	73,422	72,940	482
Purchased Technical Services	2,000		2,000	1,333	667
General Supplies	6,800		6,800	6,373	427
Other Objects	5,580	(358)	5,222	880	4,342
Total Regular Programs	625,263	73,042	698,305	691,408	6,897
Instruction - Special Education:					
Resource Room/Resource Center:					
Salaries of Teachers	60,000	43,000	103,000	102,809	191
Other Salaries of Instruction	1,950	(1,950)			
General Supplies	1,000	(120)	880	880	
Total Resource Room/Resource Center	62,950	40,930	103,880	103,689	191
Total Special Education	62,950	40,930	103,880	103,689	191
School Sponsored Co-curricular Activities:					
Salaries	2,500		2,500	1,500	1,000
Supplies and Materials	500	(500)			
Total School Sponsored Co-curricular Activities	3,000	(500)	2,500	1,500	1,000
Before/After School Programs:					
Salaries of Teachers	9,840	(9,840)			
Other Salaries of Instruction	10,080	(8,000)	2,080	1,838	242
Total Before/After School Programs	19,920	(17,840)	2,080	1,838	242
Total Instruction	711,133	95,632	806,765	798,435	8,330
Attendance and Social Work Services:					
Salaries	73,303	2,000	75,303	75,014	289
Salaries of Family Liaisons/Comm Parent Inv.					
Specialists	39,879	(20,000)	19,879	19,508	371
Supplies and Materials	4,000	(34)	3,966	3,966	
Other Objects	2,400	3,070	5,470	4,718	752
Total Attendance and Social Work Services	119,582	(14,964)	104,618	103,206	1,412
Health Services:					
Salaries	107,418	4,000	111,418	110,514	904
Other Salaries	1,640		1,640	1,001	639
Supplies and Materials	1,900	(1,900)			
Total Health Services	110,958	2,100	113,058	111,515	1,543
Guidance:					
Other Objects	2,000	1,447	3,447	2,035	1,412
Total Guidance	2,000	1,447	3,447	2,035	1,412
Improvement of Instruction Services:					
Salaries of Secretarial and Clerical Assistants		18,000	18,000	17,605	395
Salaries of Facilitators, Math & Literacy Coaches	143,370	3,000	146,370	146,366	4
Purchased Professional – Education Services	2,787		2,787	1,000	1,787
Other Objects	2,600		2,600	1,616	984
Total Improvement of Instruction Services	148,757	21,000	169,757	166,587	3,170
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

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2023

School: Michelle Obama	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	\$ 138,559	\$ 21,000	\$ 159,559	\$ 159,535	\$ 24
Salaries of Secretarial and Clerical Assistants	101,208	(30,000)	71,208	70,149	1,059
Other Purchased Services	15,600	518	16,118	10,518	5,600
Supplies and Materials	4,000	594	4,594	4,485	109
Other Objects	8,500		8,500	6,956	1,544
Total Support Services – School Administration	267,867	(7,888)	259,979	251,643	8,336
Security:					
Salaries	65,800	14,000	79,800	79,732	68
General Supplies	500	(500)			
Total Security	66,300	13,500	79,800	79,732	68
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	10,200	(2,217)	7,983	7,008	975
Total Student Transportation Services	10,200	(2,217)	7,983	7,008	975
Unallocated Benefits:					
Health Benefits	293,562		293,562	293,562	
Total Unallocated Benefits	293,562	-	293,562	293,562	-
Total Undistributed Expenditures	1,024,226	12,978	1,037,204	1,015,288	21,916
Total Expenditures - Current Expense	1,735,359	108,610	1,843,969	1,813,723	30,246
Total Expenditures - School Based	1,735,359	108,610	1,843,969	1,813,723	30,246
Other Financing Sources:					
Transfers In	1,735,359	108,610	1,843,969	1,821,552	(22,417)
Total Other Financing Sources	1,735,359	108,610	1,843,969	1,821,552	(22,417)
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)				7,829	7,829
Fund Balances, July 1					
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 7,829	\$ 7,829

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2023

School: Mount Vernon	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Kindergarten	\$ 329,869	\$ (35,000)	\$ 294,869	\$ 294,314	\$ 555
Grades 1- 5	2,117,631	103,000	2,220,631	2,219,719	912
Grades 6-8	1,086,975	(41,000)	1,045,975	1,044,968	1,007
Undistributed Instruction:					
Other Salaries of Instruction	111,766	3,000	114,766	113,913	853
General Supplies	94,173		94,173	84,045	10,128
Other Objects	18,173		18,173	13,041	5,132
Total Regular Programs	3,758,587	30,000	3,788,587	3,770,000	18,587
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	232,528	(1,000)	231,528	231,350	178
Other Salaries of Instruction	44,186	(3,850)	40,336	39,384	952
General Supplies	2,000	(200)	1,800		1,800
Total Learning and/or Language Disabilities	278,714	(5,050)	273,664	270,734	2,930
Resource Room/Resource Center:					
Salaries of Teachers	110,325		110,325	109,778	547
Other Salaries of Instruction	1,950	(1,950)			
General Supplies	2,000		2,000		2,000
Total Resource Room/Resource Center	114,275	(1,950)	112,325	109,778	2,547
Total Special Education	392,989	(7,000)	385,989	380,512	5,477
Bilingual Education:					
Salaries of Teachers	1,232,644	84,000	1,316,644	1,315,681	963
Other Salaries of Instruction	58,412	(22,000)	36,412	35,299	1,113
General Supplies	14,500		14,500	13,000	1,500
Total Bilingual Education	1,305,556	62,000	1,367,556	1,363,980	3,576
School Sponsored Co-curricular Activities:					
Salaries	25,800	9,000	34,800	34,350	450
Supplies and Materials	7,625	(7,625)			
Total School Sponsored Co-curricular Activities	33,425	1,375	34,800	34,350	450
School Sponsored Athletics:					
Salaries	17,000	(14,000)	3,000	2,150	850
Supplies and Materials	8,868		8,868	2,868	6,000
Total School Sponsored Athletics	25,868	(14,000)	11,868	5,018	6,850
Before/After School Programs:					
Salaries of Teachers	52,740	(35,000)	17,740	16,337	1,403
Other Salaries for Instruction	7,320	(7,000)	320		320
Total Before/After School Programs	60,060	(42,000)	18,060	16,337	1,723
Total Instruction	5,576,485	30,375	5,606,860	5,570,197	36,663
Attendance and Social Work Services:					
Salaries	96,741	10,000	106,741	106,109	632
Specialists	41,651	1,000	42,651	42,195	456
Supplies and Materials	2,000		2,000	1,334	666
Other Objects	4,000		4,000		4,000
Total Attendance and Social Work Services	144,392	11,000	155,392	149,638	5,754

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2023

School: Mount Vernon	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Health Services:					
Salaries	\$ 103,330	\$ 5,000	\$ 108,330	\$ 108,010	\$ 320
Other Salaries	1,640		1,640		1,640
Supplies and Materials	3,000		3,000	1,028	1,972
Total Health Services	107,970	5,000	112,970	109,038	3,932
Guidance:					
Salaries of Other Professional Staff	106,547	1,000	107,547	107,369	178
Supplies and Materials	600		600		600
Total Guidance	107,147	1,000	108,147	107,369	778
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	186,241	(41,000)	145,241	145,089	152
Salaries of Secretarial and Clerical Assistants	85,937	2,000	87,937	87,654	283
Salaries of Facilitators, Math & Literacy Coaches	188,276	15,000	203,276	203,121	155
Other Objects	4,800	(4,000)	800		800
Total Improvement of Instruction Services	465,254	(28,000)	437,254	435,864	1,390
Instructional Staff Training Services:					
Supplies and Materials	1,700		1,700		1,700
Total Instructional Staff Training Services	1,700	-	1,700	-	1,700
Support Services – School Administration:					
Directors	328,971	(20,000)	308,971	308,927	44
Salaries of Secretarial and Clerical Assistants	85,938	2,000	87,938	87,268	670
Other Salaries	4,017	(2,000)	2,017	1,260	757
Other Purchased Services	25,527		25,527	19,251	6,276
Supplies and Materials	4,000		4,000		4,000
Other Objects	5,700		5,700	1,944	3,756
Total Support Services – School Administration	454,153	(20,000)	434,153	418,650	15,503
Security:					
Salaries	140,276	13,000	153,276	152,893	383
General Supplies	1,640		1,640		1,640
Total Security	141,916	13,000	154,916	152,893	2,023
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	15,300		15,300	1,388	13,912
Total Student Transportation Services	15,300	-	15,300	1,388	13,912
Unallocated Benefits:					
Health Benefits	1,090,372		1,090,372	1,090,372	
Total Unallocated Benefits	1,090,372	-	1,090,372	1,090,372	-
Total Undistributed Expenditures	2,528,204	(18,000)	2,510,204	2,465,212	44,992
Total Expenditures - Current Expense	8,104,689	12,375	8,117,064	8,035,409	81,655
Total Expenditures - School Based	8,104,689	12,375	8,117,064	8,035,409	81,655
Other Financing Sources:					
Transfers In	8,083,350	12,375	8,095,725	8,032,926	(62,799)
Total Other Financing Sources	8,083,350	12,375	8,095,725	8,032,926	(62,799)
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(21,339)		(21,339)	(2,483)	18,856
Fund Balances, July 1	21,339		21,339	21,339	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 18,856	\$ 18,856

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2023

School: East Ward (New Oliver Street)	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Kindergarten	\$ 62,577	\$ 2,000	\$ 64,577	\$ 61,855	\$ 2,722
Grades 1- 5	1,011,536	53,000	1,064,536	1,063,858	678
Undistributed Instruction:					
Other Salaries of Instruction	34,967	3,000	37,967	37,146	821
General Supplies	41,357	(3,056)	38,301	36,183	2,118
Textbooks	1,000		1,000		1,000
Other Objects	13,110	(3,600)	9,510	4,092	5,418
Total Regular Programs	1,164,547	51,344	1,215,891	1,203,134	12,757
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	298,397	18,000	316,397	315,918	479
Other Salaries of Instruction	112,745	(5,000)	107,745	106,847	898
General Supplies	5,000	(500)	4,500	425	4,075
Total Learning and/or Language Disabilities	416,142	12,500	428,642	423,190	5,452
Resource Room/Resource Center:					
Salaries of Teachers	179,194	(14,000)	165,194	164,642	552
Other Salaries of Instruction	3,900	7,000	10,900	10,249	651
General Supplies	2,000		2,000	79	1,921
Total Resource Room/Resource Center	185,094	(7,000)	178,094	174,970	3,124
Total Special Education	601,236	5,500	606,736	598,160	8,576
Bilingual Education:					
Salaries of Teachers	1,384,481	(195,500)	1,188,981	1,187,753	1,228
Other Salaries of Instruction	104,264	29,000	133,264	131,830	1,434
General Supplies	12,000	(3,444)	8,556	6,595	1,961
Total Bilingual Education	1,500,745	(169,944)	1,330,801	1,326,178	4,623
School Sponsored Co-curricular Activities:					
Salaries	12,700	1,000	13,700	13,450	250
Supplies and Materials	250		250		250
Total School Sponsored Co-curricular Activities	12,950	1,000	13,950	13,450	500
School Sponsored Athletics:					
Salaries	7,800	(7,000)	800		800
Supplies and Materials	3,000		3,000	1,674	1,326
Total School Sponsored Athletics	10,800	(7,000)	3,800	1,674	2,126
Before/After School Programs:					
Salaries of Teachers	28,140	(20,000)	8,140		8,140
Total Before/After School Programs	28,140	(20,000)	8,140	-	8,140
Total Instruction	3,318,418	(139,100)	3,179,318	3,142,596	36,722
Attendance and Social Work Services:					
Salaries	69,590	5,400	74,990	74,908	82
Salaries of Family Liaisons/Comm Parent Inv. Specialists	31,534	2,000	33,534	32,929	605
Total Attendance and Social Work Services	101,124	7,400	108,524	107,837	687
Health Services:					
Salaries	109,436	(6,000)	103,436	102,332	1,104
Other Salaries	1,640		1,640	472	1,168
Supplies and Materials	2,042		2,042	1,227	815
Total Health Services	113,118	(6,000)	107,118	104,031	3,087
Guidance:					
Supplies and Materials	700		700		700
Total Guidance	700	-	700	-	700

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2023

School: East Ward (New Oliver Street)	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	\$ 110,937	\$ (5,000)	\$ 105,937	\$ 105,410	\$ 527
Salaries of Secretarial and Clerical Assistants	51,408	3,000	54,408	53,687	721
Salaries of Facilitators, Math & Literacy Coaches	214,469	100	214,569	214,535	34
Purchased Professional –Education Services	3,000		3,000	3,000	
Other Objects	6,200		6,200	6,200	
Total Improvement of Instruction Services	386,014	(1,900)	384,114	382,832	1,282
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	249,496	29,000	278,496	277,757	739
Salaries of Secretarial and Clerical Assistants	51,408	3,000	54,408	53,607	801
Other Purchased Services	7,066	2,500	9,566	8,127	1,439
Supplies and Materials	23,891		23,891	21,738	2,153
Other Objects	5,926		5,926	3,376	2,550
Total Support Services – School Administration	337,787	34,500	372,287	364,605	7,682
Security:					
Salaries	85,361		85,361	80,471	4,890
General Supplies	500		500	500	
Total Security	85,861	-	85,861	80,471	5,390
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	10,200	3,600	13,800	12,505	1,295
Total Student Transportation Services	10,200	3,600	13,800	12,505	1,295
Unallocated Benefits:					
Health Benefits	740,894		740,894	740,894	
Total Unallocated Benefits	740,894	-	740,894	740,894	-
Total Undistributed Expenditures	1,776,698	37,600	1,814,298	1,793,175	21,123
Total Expenditures - Current Expense	5,095,116	(101,500)	4,993,616	4,935,771	57,845
Capital Outlay:					
Equipment:					
Regular Programs - Instruction:					
Grades 1-5	21,539	(20,000)	1,539		1,539
Total Equipment	21,539	(20,000)	1,539	-	1,539
Total Expenditures - School Based	5,116,655	(121,500)	4,995,155	4,935,771	59,384
Other Financing Sources:					
Transfers In	5,109,216	(121,500)	4,987,716	4,944,062	(43,654)
Total Other Financing Sources	5,109,216	(121,500)	4,987,716	4,944,062	(43,654)
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)					
	(7,439)		(7,439)	8,291	15,730
Fund Balances, July 1	7,439		7,439	7,439	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 15,730	\$ 15,730

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2023

School: Newark Data Science & Information Technology	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Grades 9-12	\$ 1,114,072	\$ 122,000	\$ 1,236,072	\$ 1,234,999	\$ 1,073
Undistributed Instruction:					
Purchased Technical Services	2,000	(2,000)			
General Supplies	32,050	15,297	47,347	34,375	12,972
Other Objects	9,160	(6,080)	3,080		3,080
Total Regular Programs	1,157,282	129,217	1,286,499	1,269,374	17,125
Instruction - Special Education:					
Resource Room/Resource Center:					
Salaries of Teachers	60,627	400	61,027	61,009	18
Other Salaries of Instruction	1,950	(1,000)	950		950
General Supplies	1,000	(178)	822	781	41
Total Resource Room/Resource Center	63,577	(778)	62,799	61,790	1,009
Total Special Education	63,577	(778)	62,799	61,790	1,009
Bilingual Education:					
Salaries of Teachers	60,000	6,000	66,000	65,067	933
Other Salaries of Instruction	1,950	(1,000)	950		950
General Supplies	1,000	(1,000)			
Total Bilingual Education	62,950	4,000	66,950	65,067	1,883
School Sponsored Co-curricular Activities:					
Salaries	54,706	(19,000)	35,706	35,586	120
Total School Sponsored Co-curricular Activities	54,706	(19,000)	35,706	35,586	120
School Sponsored Athletics:					
Salaries	6,000		6,000	6,000	
Supplies and Materials	5,000	(651)	4,349	4,349	
Total School Sponsored Athletics	11,000	(651)	10,349	10,349	-
Before/After School Programs:					
Salaries of Teachers	56,580	(48,000)	8,580	7,951	629
Total Before/After School Programs	56,580	(48,000)	8,580	7,951	629
Total Instruction	1,406,095	64,788	1,470,883	1,450,117	20,766
Attendance and Social Work Services:					
Salaries	60,627	5,000	65,627	64,861	766
Salaries of Family Liaisons/Comm Parent Inv.					
Specialists	31,534		31,534	30,160	1,374
Other Objects	10,000	(1,912)	8,088	8,088	
Total Attendance and Social Work Services	102,161	3,088	105,249	103,109	2,140
Health Services:					
Salaries	105,349	3,000	108,349	107,678	671
Other Salaries	1,640	(1,000)	640	211	429
Supplies and Materials	500		500	498	2
Total Health Services	107,489	2,000	109,489	108,387	1,102
Guidance:					
Salaries of Other Professional Staff	68,083	(26,000)	42,083	41,206	877
Other Salaries	2,000	(1,000)	1,000	134	866
Other Objects	2,000	804	2,804	1,090	1,714
Total Guidance	72,083	(26,196)	45,887	42,430	3,457
Improvement of Instruction Services:					
Salaries of Other Professional Staff	91,500	38,000	129,500	128,528	972
Purchased Professional –Education Services	8,000	(875)	7,125	6,125	1,000
Other Objects	2,600		2,600	1,327	1,273
Total Improvement of Instruction Services	102,100	37,125	139,225	135,980	3,245

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2023

School: Newark Data Science & Information Technology	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Educational Media/Library Services:					
Salaries of Other Professional Staff	\$ 60,000	\$ 12,000	\$ 72,000	\$ 71,953	\$ 47
Total Educational Media/Library Services	60,000	12,000	72,000	71,953	47
Instructional Staff Training Services:					
Purchased Professional –Education Services	9,000	(9,000)			
Total Instructional Staff Training Services	9,000	(9,000)	-	-	-
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	258,559	32,000	290,559	290,048	511
Salaries of Secretarial and Clerical Assistants	102,282	(5,000)	97,282	95,185	2,097
Other Salaries	2,700	(1,000)	1,700	1,328	372
Other Purchased Services	12,400	918	13,318	10,912	2,406
Supplies and Materials	2,500		2,500	1,292	1,208
Other Objects	3,700	(1,321)	2,379	2,379	
Total Support Services – School Administration	382,141	25,597	407,738	401,144	6,594
Security:					
Salaries	66,182	49,000	115,182	114,278	904
Total Security	66,182	49,000	115,182	114,278	904
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	5,100		5,100	4,007	1,093
Total Student Transportation Services	5,100	-	5,100	4,007	1,093
Unallocated Benefits:					
Health Benefits	265,604		265,604	265,604	
Total Unallocated Benefits	265,604	-	265,604	265,604	-
Total Undistributed Expenditures	1,171,860	93,614	1,265,474	1,246,892	18,582
Total Expenditures - Current Expense	2,577,955	158,402	2,736,357	2,697,009	39,348
Total Expenditures - School Based	2,577,955	158,402	2,736,357	2,697,009	39,348
Other Financing Sources:					
Transfers In	2,577,955	158,402	2,736,357	2,712,697	(23,660)
Total Other Financing Sources	2,577,955	158,402	2,736,357	2,712,697	(23,660)
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)				15,688	15,688
Fund Balances, July 1					
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 15,688	\$ 15,688

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2023

School: Newark Fashion & Design	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Grades 9-12	\$ 1,078,087	\$ (32,200)	\$ 1,045,887	\$ 1,045,518	\$ 369
Undistributed Instruction:					
Purchased Technical Services	4,175	(4,175)			
General Supplies	56,023	657	56,680	47,306	9,374
Textbooks	5,000	(379)	4,621	4,621	
Other Objects	7,400		7,400		7,400
Total Regular Programs	1,150,685	(36,097)	1,114,588	1,097,445	17,143
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Other Objects	600	2,000	2,600		2,600
Total Learning and/or Language Disabilities	600	2,000	2,600	-	2,600
Resource Room/Resource Center:					
Salaries of Teachers	60,000	(60,000)			
Other Salaries of Instruction	1,950	(1,950)			
General Supplies	1,000		1,000	1,000	
Total Resource Room/Resource Center	62,950	(61,950)	1,000	1,000	-
Total Special Education	63,550	(59,950)	3,600	1,000	2,600
Bilingual Education:					
Salaries of Teachers	30,000	(30,000)			
Total Bilingual Education	30,000	(30,000)	-	-	-
School Sponsored Co-curricular Activities:					
Salaries	32,700	(12,650)	20,050	19,994	56
Total School Sponsored Co-curricular Activities	32,700	(12,650)	20,050	19,994	56
School Sponsored Athletics:					
Salaries	32,000	(8,000)	24,000	23,248	752
Supplies and Materials	13,500	(13,000)	500		500
Total School Sponsored Athletics	45,500	(21,000)	24,500	23,248	1,252
Before/After School Programs:					
Salaries of Teachers	19,270	(3,000)	16,270	13,674	2,596
Total Before/After School Programs	19,270	(3,000)	16,270	13,674	2,596
Total Instruction	1,341,705	(162,697)	1,179,008	1,155,361	23,647
Attendance and Social Work Services:					
Salaries	80,000	26,000	106,000	104,443	1,557
Salaries of Family Liaisons/Comm Parent Inv. Specialists	31,534	3,000	34,534	33,882	652
Supplies and Materials	2,100	(2,100)			
Other Objects	4,500	(1,000)	3,500	1,500	2,000
Total Attendance and Social Work Services	118,134	25,900	144,034	139,825	4,209
Health Services:					
Salaries	101,261	2,000	103,261	103,109	152
Other Salaries	1,640		1,640		1,640
Supplies and Materials	1,200		1,200	813	387
Total Health Services	104,101	2,000	106,101	103,922	2,179
Guidance:					
Salaries of Other Professional Staff	104,144		104,144	103,595	549
Purchased Professional - Educational Services	6,000	10,647	16,647	8,997	7,650
Total Guidance	110,144	10,647	120,791	112,592	8,199

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2023

School: Newark Fashion & Design	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Improvement of Instruction Services:					
Salaries of Other Professional Staff	\$ 136,500	\$ (134,000)	\$ 2,500		\$ 2,500
Salaries of Secretarial and Clerical Assistants		25,119	25,119	\$ 24,934	185
Other Objects	2,500	(281)	2,219	1,614	605
Total Improvement of Instruction Services	139,000	(109,162)	29,838	26,548	3,290
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	233,797	50,000	283,797	282,587	1,210
Salaries of Secretarial and Clerical Assistants	115,118	(18,119)	96,999	96,182	817
Other Salaries	4,759	2,000	6,759	4,372	2,387
Other Purchased Services	14,518		14,518	11,887	2,631
Supplies and Materials	3,000	(3,000)			
Other Objects	2,800	5,350	8,150	3,820	4,330
Total Support Services – School Administration	373,992	36,231	410,223	398,848	11,375
Security:					
Salaries	83,775	2,000	85,775	85,027	748
General Supplies	6,250	(4,000)	2,250		2,250
Total Security	90,025	(2,000)	88,025	85,027	2,998
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	6,800	5,282	12,082	5,787	6,295
Total Student Transportation Services	6,800	5,282	12,082	5,787	6,295
Unallocated Benefits:					
Health Benefits	251,624		251,624	251,624	
Total Unallocated Benefits	251,624	-	251,624	251,624	-
Total Undistributed Expenditures	1,198,820	(36,102)	1,162,718	1,124,173	38,545
Total Expenditures - Current Expense	2,540,525	(198,799)	2,341,726	2,279,534	62,192
Capital Outlay:					
Equipment:					
Regular Programs - Instruction:					
Grades 9-12	5,000	(5,000)			
Total Equipment	5,000	(5,000)	-	-	-
Total Expenditures - School Based	2,545,525	(203,799)	2,341,726	2,279,534	62,192
Other Financing Sources:					
Transfers In	2,545,525	(203,799)	2,341,726	2,302,472	(39,254)
Total Other Financing Sources	2,545,525	(203,799)	2,341,726	2,302,472	(39,254)
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)				22,938	22,938
Fund Balances, July 1					
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 22,938	\$ 22,938

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2023

School: Newark Global Studies	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Grades 9-12	\$ 1,776,513	\$ 153,000	\$ 1,929,513	\$ 1,929,337	\$ 176
Undistributed Instruction:					
Purchased Technical Services	4,000		4,000	3,000	1,000
General Supplies	94,530	(6,200)	88,330	82,359	5,971
Textbooks	1,750		1,750	1,747	3
Other Objects	16,375	(2,500)	13,875	8,499	5,376
Total Regular Programs	1,893,168	144,300	2,037,468	2,024,942	12,526
Instruction - Special Education:					
Resource Room/Resource Center:					
Salaries of Teachers	116,661	52,000	168,661	167,778	883
Other Salaries of Instruction	1,950	(1,950)			
General Supplies	2,000	(2,000)			
Total Resource Room/Resource Center	120,611	48,050	168,661	167,778	883
Total Special Education	120,611	48,050	168,661	167,778	883
School Sponsored Co-curricular Activities:					
Salaries	45,625	5,400	51,025	50,953	72
Supplies and Materials	5,000	(5,000)			
Total School Sponsored Co-curricular Activities	50,625	400	51,025	50,953	72
School Sponsored Athletics:					
Salaries	44,679	(20,000)	24,679	23,750	929
Supplies and Materials	34,310	(24,000)	10,310	9,345	965
Total School Sponsored Athletics	78,989	(44,000)	34,989	33,095	1,894
Before/After School Programs:					
Salaries of Teachers	45,756	(37,000)	8,756	8,484	272
Total Before/After School Programs	45,756	(37,000)	8,756	8,484	272
Total Instruction	2,189,149	111,750	2,300,899	2,285,252	15,647
Attendance and Social Work Services:					
Salaries	64,488	2,000	66,488	63,702	2,786
Salaries of Family Liaisons/Comm Parent Inv.					
Specialists	36,500	(5,000)	31,500	30,487	1,013
Supplies and Materials	2,750		2,750		2,750
Other Objects	2,004		2,004		2,004
Total Attendance and Social Work Services	105,742	(3,000)	102,742	94,189	8,553
Health Services:					
Salaries	101,261	6,000	107,261	106,697	564
Other Salaries	1,640		1,640		1,640
Supplies and Materials	2,299		2,299	923	1,376
Total Health Services	105,200	6,000	111,200	107,620	3,580
Guidance:					
Salaries of Other Professional Staff	188,582	20,000	208,582	207,875	707
Other Salaries	2,460		2,460	2,460	
Supplies and Materials	1,750		1,750	218	1,532
Other Objects	2,000	(2,000)			
Total Guidance	194,792	18,000	212,792	210,553	2,239
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	53,437	(3,000)	50,437	49,810	627
Salaries of Other Professional Staff	228,000	(44,000)	184,000	181,920	2,080
Salaries of Secretarial and Clerical Assistants	51,140	3,500	54,640	54,095	545
Other Objects	2,600		2,600	1,000	1,600
Total Improvement of Instruction Services	335,177	(43,500)	291,677	286,825	4,852

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2023

School: Newark Global Studies	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Instructional Staff Training Services:					
Purchased Professional –Education Services	\$ 24,000	\$ (16,000)	\$ 8,000	\$ 4,820	\$ 3,180
Supplies and Materials	750		750		750
Total Instructional Staff Training Services	24,750	(16,000)	8,750	4,820	3,930
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	211,946	36,000	247,946	247,724	222
Salaries of Secretarial and Clerical Assistants	51,140	3,000	54,140	53,577	563
Other Salaries	7,881	(7,000)	881		881
Other Purchased Services	23,475	(4,800)	18,675	13,621	5,054
Supplies and Materials	10,812	(4,500)	6,312		6,312
Other Objects	3,080		3,080	2,400	680
Total Support Services – School Administration	308,334	22,700	331,034	317,322	13,712
Security:					
Salaries	157,033	37,500	194,533	194,279	254
General Supplies	1,100		1,100		1,100
Total Security	158,133	37,500	195,633	194,279	1,354
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	11,900	5,000	16,900	11,344	5,556
Total Student Transportation Services	11,900	5,000	16,900	11,344	5,556
Unallocated Benefits:					
Health Benefits	377,437		377,437	377,437	
Total Unallocated Benefits	377,437	-	377,437	377,437	-
Total Undistributed Expenditures	1,621,465	26,700	1,648,165	1,604,389	43,776
Total Expenditures - Current Expense	3,810,614	138,450	3,949,064	3,889,641	59,423
Capital Outlay:					
Equipment:					
Regular Programs - Instruction: Grades 9-12	5,000	(5,000)			
Total Equipment	5,000	(5,000)	-	-	-
Total Expenditures - School Based	3,815,614	133,450	3,949,064	3,889,641	59,423
Other Financing Sources:					
Transfers In	3,780,510	133,450	3,913,960	3,872,839	(41,121)
Total Other Financing Sources	3,780,510	133,450	3,913,960	3,872,839	(41,121)
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(35,104)		(35,104)	(16,802)	18,302
Fund Balances, July 1	35,104		35,104	35,104	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 18,302	\$ 18,302

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2023

School: Newark Vocational	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Grades 9-12	\$ 4,331,674	\$ 159,000	\$ 4,490,674	\$ 4,489,608	\$ 1,066
Undistributed Instruction:					
Purchased Technical Services	17,500	(16,000)	1,500		1,500
General Supplies	69,840	6,400	76,240	69,067	7,173
Textbooks	3,300		3,300	3,292	8
Other Objects	14,000		14,000	4,058	9,942
Total Regular Programs	4,436,314	149,400	4,585,714	4,566,025	19,689
Instruction - Special Education:					
Resource Room/Resource Center:					
Salaries of Teachers	424,121	(27,000)	397,121	396,582	539
Other Salaries of Instruction	11,700	(10,000)	1,700		1,700
General Supplies	6,000		6,000	5,999	1
Total Resource Room/Resource Center	441,821	(37,000)	404,821	402,581	2,240
Total Special Education	441,821	(37,000)	404,821	402,581	2,240
Bilingual Education:					
Salaries of Teachers	225,956	(51,000)	174,956	174,212	744
Other Salaries of Instruction	5,850	(5,850)			
General Supplies	3,101		3,101	2,176	925
Total Bilingual Education	234,907	(56,850)	178,057	176,388	1,669
School Sponsored Co-curricular Activities:					
Salaries	76,372	(17,000)	59,372	58,763	609
Supplies and Materials	17,806	(5,000)	12,806	11,920	886
Total School Sponsored Co-curricular Activities	94,178	(22,000)	72,178	70,683	1,495
School Sponsored Athletics:					
Salaries	63,600	6,000	69,600	69,100	500
Supplies and Materials	31,593	(11,000)	20,593	19,644	949
Other Objects	12,206		12,206	10,985	1,221
Total School Sponsored Athletics	107,399	(5,000)	102,399	99,729	2,670
Before/After School Programs:					
Salaries of Teachers	28,208	(17,000)	11,208	10,579	629
Total Before/After School Programs	28,208	(17,000)	11,208	10,579	629
Total Instruction	5,342,827	11,550	5,354,377	5,325,985	28,392
Attendance and Social Work Services:					
Salaries	86,537	2,000	88,537	87,618	919
Salaries of Family Liaisons/Comm Parent Inv. Specialists	36,500	(10,000)	26,500	24,961	1,539
Supplies and Materials	999		999		999
Total Attendance and Social Work Services	124,036	(8,000)	116,036	112,579	3,457
Health Services:					
Salaries	109,436	(10,000)	99,436	99,402	34
Other Salaries	3,280		3,280	1,246	2,034
Supplies and Materials	1,140		1,140	930	210
Total Health Services	113,856	(10,000)	103,856	101,578	2,278
Guidance:					
Salaries of Other Professional Staff	294,469	63,886	358,355	358,072	283
Other Salaries	60,619	49,614	110,233	109,686	547
Other Objects	3,091		3,091	2,683	408
Total Guidance	358,179	113,500	471,679	470,441	1,238

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2023

School: Newark Vocational	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	\$ 183,941	\$ (4,000)	\$ 179,941	\$ 178,972	\$ 969
Salaries of Other Professional Staff	407,803	97,000	504,803	503,925	878
Salaries of Secretarial and Clerical Assistants	77,881	(8,000)	69,881	69,218	663
Other Objects	3,600		3,600	3,553	47
Total Improvement of Instruction Services	673,225	85,000	758,225	755,668	2,557
Educational Media/Library Services:					
Salaries of Other Professional Staff	88,881	5,000	93,881	93,733	148
Supplies and Materials	1,000		1,000	958	42
Total Educational Media/Library Services	89,881	5,000	94,881	94,691	190
Instructional Staff Training Services:					
Purchased Professional –Education Services	35,400	8,600	44,000	37,725	6,275
Total Instructional Staff Training Services	35,400	8,600	44,000	37,725	6,275
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	322,500	29,000	351,500	350,720	780
Salaries of Secretarial and Clerical Assistants	77,881	(7,000)	70,881	70,130	751
Other Salaries	2,510		2,510		2,510
Other Purchased Services	25,928		25,928	24,078	1,850
Supplies and Materials	7,214		7,214	5,277	1,937
Other Objects	4,620		4,620	3,900	720
Total Support Services – School Administration	440,653	22,000	462,653	454,105	8,548
Security:					
Salaries	227,062	13,500	240,562	240,483	79
Total Security	227,062	13,500	240,562	240,483	79
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	15,300		15,300	8,877	6,423
Total Student Transportation Services	15,300	-	15,300	8,877	6,423
Unallocated Benefits:					
Health Benefits	1,132,310		1,132,310	1,132,310	-
Total Unallocated Benefits	1,132,310	-	1,132,310	1,132,310	-
Total Undistributed Expenditures	3,209,902	229,600	3,439,502	3,408,457	31,045
Total Expenditures - Current Expense	8,552,729	241,150	8,793,879	8,734,442	59,437
Capital Outlay:					
Equipment:					
Regular Programs - Instruction:					
Grades 9-12	3,300		3,300		3,300
Total Equipment	3,300	-	3,300	-	3,300
Total Expenditures - School Based	8,556,029	241,150	8,797,179	8,734,442	62,737
Other Financing Sources:					
Transfers In	8,532,379	241,150	8,773,529	8,727,589	(45,940)
Total Other Financing Sources	8,532,379	241,150	8,773,529	8,727,589	(45,940)
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(23,650)		(23,650)	(6,853)	16,797
Fund Balances, July 1	23,650		23,650	23,650	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 16,797	\$ 16,797

Newark Board of Education
Blended Resource Fund 15
Schedule of Blended Expenditures
Budget and Actual
Year ended June 30, 2023

School: Salome Ureña (North Tenth Street)	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Kindergarten	\$ 166,611	\$ 4,000	\$ 170,611	\$ 169,149	\$ 1,462
Grades 1- 5	1,129,125	45,500	1,174,625	1,173,477	1,148
Grades 6-8	460,337	38,250	498,587	497,903	684
Undistributed Instruction:					
Other Salaries of Instruction	77,823	(20,000)	57,823	56,710	1,113
Purchased Technical Services		10,500	10,500	10,500	
General Supplies	33,742	2,602	36,344	29,303	7,041
Textbooks	2,000		2,000		2,000
Other Objects	9,400		9,400	7,465	1,935
Total Regular Programs	1,879,038	80,852	1,959,890	1,944,507	15,383
Instruction - Special Education:					
Resource Room/Resource Center:					
Salaries of Teachers	216,312	(46,000)	170,312	169,953	359
Other Salaries of Instruction	5,850	(5,850)			
General Supplies	3,000	12,560	15,560	14,683	877
Total Resource Room/Resource Center	225,162	(39,290)	185,872	184,636	1,236
Autism:					
Salaries of Teachers	496,271	46,000	542,271	542,046	225
Other Salaries of Instruction	146,166	8,000	154,166	151,585	2,581
General Supplies	8,000		8,000	7,999	1
Total Autism	650,437	54,000	704,437	701,630	2,807
Total Special Education	875,599	14,710	890,309	886,266	4,043
Bilingual Education:					
Salaries of Teachers	595,955	(39,500)	556,455	555,593	862
Other Salaries of Instruction	11,700	(11,700)			
General Supplies	7,469		7,469	6,279	1,190
Total Bilingual Education	615,124	(51,200)	563,924	561,872	2,052
School Sponsored Co-curricular Activities:					
Salaries	24,300	(13,500)	10,800	10,800	
Supplies and Materials	3,000		3,000	2,672	328
Total School Sponsored Co-curricular Activities	27,300	(13,500)	13,800	13,472	328
School Sponsored Athletics:					
Salaries	8,100	5,000	13,100	12,700	400
Supplies and Materials	4,000	(1,000)	3,000	2,467	533
Total School Sponsored Athletics	12,100	4,000	16,100	15,167	933
Before/After School Programs:					
Salaries of Teachers	41,670	(32,000)	9,670		9,670
Other Salaries for Instruction	10,080	(8,000)	2,080	615	1,465
Total Before/After School Programs	51,750	(40,000)	11,750	615	11,135
Total Instruction	3,460,911	(5,138)	3,455,773	3,421,899	33,874
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Specialists					
	33,389	2,100	35,489	35,483	6
Total Attendance and Social Work Services	33,389	2,100	35,489	35,483	6
Health Services:					
Salaries	71,226	32,000	103,226	102,510	716
Other Salaries	1,240	200	1,440	1,417	23
Supplies and Materials	2,621		2,621	1,221	1,400
Total Health Services	75,087	32,200	107,287	105,148	2,139

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2023

School: Salome Ureña (North Tenth Street)	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Guidance:					
Salaries of Other Professional Staff	\$ 105,919		\$ 105,919	\$ 105,324	\$ 595
Total Guidance	105,919	-	105,919	105,324	595
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	49,089	\$ 3,000	52,089	51,773	316
Salaries of Secretarial and Clerical Assistants	52,579	4,000	56,579	56,179	400
Salaries of Facilitators, Math & Literacy Coaches	174,313	(65,000)	109,313	108,973	340
Purchased Professional – Education Services	2,500		2,500	2,500	
Other Objects	4,539	(2,930)	1,609	814	795
Total Improvement of Instruction Services	283,020	(60,930)	222,090	220,239	1,851
Instructional Staff Training Services:					
Purchased Professional – Education Services	500	2,000	2,500	2,500	
Total Instructional Staff Training Services	500	2,000	2,500	2,500	-
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	315,324	26,000	341,324	340,688	636
Salaries of Secretarial and Clerical Assistants	52,579	4,500	57,079	56,847	232
Other Purchased Services	23,036		23,036	9,773	13,263
Supplies and Materials	14,324		14,324	1,778	12,546
Other Objects	9,200		9,200	2,400	6,800
Total Support Services – School Administration	414,463	30,500	444,963	411,486	33,477
Security:					
Salaries	100,704	5,500	106,204	105,880	324
Total Security	100,704	5,500	106,204	105,880	324
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	10,900		10,900	3,109	7,791
Total Student Transportation Services	10,900	-	10,900	3,109	7,791
Unallocated Benefits:					
Health Benefits	761,863		761,863	761,863	
Total Unallocated Benefits	761,863	-	761,863	761,863	-
Total Undistributed Expenditures	1,785,845	11,370	1,797,215	1,751,032	46,183
Total Expenditures - Current Expense	5,246,756	6,232	5,252,988	5,172,931	80,057
Capital Outlay:					
Equipment:					
Regular Programs - Instruction:					
Grades 1-5	29,231	(26,732)	2,499	2,498	1
Total Equipment	29,231	(26,732)	2,499	2,498	1
Total Expenditures - School Based	5,275,987	(20,500)	5,255,487	5,175,429	80,058
Other Financing Sources:					
Transfers In	5,262,037	(20,500)	5,241,537	5,190,965	(50,572)
Total Other Financing Sources	5,262,037	(20,500)	5,241,537	5,190,965	(50,572)
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(13,950)		(13,950)	15,536	29,486
Fund Balances, July 1	13,950		13,950	13,950	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 29,486	\$ 29,486

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2023

School: Oliver Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Kindergarten	\$ 79,532	\$ 23,000	\$ 102,532	\$ 101,951	\$ 581
Grades 1- 5	1,372,886	35,000	1,407,886	1,407,115	771
Grades 6-8	1,607,649	103,500	1,711,149	1,710,221	928
Undistributed Instruction:					
Other Salaries of Instruction	68,845	3,000	71,845	71,549	296
General Supplies	81,803	(311)	81,492	71,214	10,278
Other Objects	22,820	(2,600)	20,220	8,788	11,432
Total Regular Programs	3,233,535	161,589	3,395,124	3,370,838	24,286
Instruction - Special Education:					
Resource Room/Resource Center:					
Salaries of Teachers	615,835	61,000	676,835	675,998	837
Other Salaries of Instruction	17,550	(16,000)	1,550	1,152	398
General Supplies	9,000		9,000	3,950	5,050
Total Resource Room/Resource Center	642,385	45,000	687,385	681,100	6,285
Total Special Education	642,385	45,000	687,385	681,100	6,285
Bilingual Education:					
Salaries of Teachers	2,151,125	36,000	2,187,125	2,186,238	887
Other Salaries of Instruction	116,513	(55,000)	61,513	60,068	1,445
General Supplies	24,000	(4,000)	20,000	10,331	9,669
Total Bilingual Education	2,291,638	(23,000)	2,268,638	2,256,637	12,001
School Sponsored Co-curricular Activities:					
Salaries	37,200	1,000	38,200	37,500	700
Supplies and Materials	6,000	(6,000)			
Total School Sponsored Co-curricular Activities	43,200	(5,000)	38,200	37,500	700
School Sponsored Athletics:					
Salaries	21,300		21,300	21,300	
Supplies and Materials	6,000	(970)	5,030	5,002	28
Total School Sponsored Athletics	27,300	(970)	26,330	26,302	28
Before/After School Programs:					
Salaries of Teachers	17,220	(4,500)	12,720	12,086	634
Total Before/After School Programs	17,220	(4,500)	12,720	12,086	634
Total Instruction	6,255,278	173,119	6,428,397	6,384,463	43,934
Attendance and Social Work Services:					
Salaries	80,000	(16,000)	64,000	64,000	
Salaries of Family Liaisons/Comm Parent Inv. Specialists	32,462	(1,200)	31,262	30,920	342
Supplies and Materials	2,000		2,000	1,980	20
Total Attendance and Social Work Services	114,462	(17,200)	97,262	96,900	362
Health Services:					
Salaries	212,741	(76,000)	136,741	135,991	750
Other Salaries	3,280	(1,000)	2,280	1,445	835
Supplies and Materials	3,124	(141)	2,983	2,471	512
Total Health Services	219,145	(77,141)	142,004	139,907	2,097
Guidance:					
Salaries of Other Professional Staff	212,726	1,000	213,726	213,396	330
Supplies and Materials	500	(140)	360	360	
Total Guidance	213,226	860	214,086	213,756	330

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

Year ended June 30, 2023

School: Oliver Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	\$ 158,138	\$ 12,000	\$ 170,138	\$ 169,792	\$ 346
Salaries of Secretarial and Clerical Assistants	85,549	(4,000)	81,549	80,767	782
Salaries of Facilitators, Math & Literacy Coaches	180,468	1,000	181,468	181,256	212
Purchased Professional – Education Services	4,000	3,295	7,295	7,045	250
Other Objects	12,420		12,420	11,072	1,348
Total Improvement of Instruction Services	440,575	12,295	452,870	449,932	2,938
Educational Media/Library Services:					
Salaries of Other Professional Staff	81,386	4,000	85,386	85,227	159
Supplies and Materials	1,000	(1,000)			
Total Educational Media/Library Services	82,386	3,000	85,386	85,227	159
Instructional Staff Training Services:					
Purchased Professional – Education Services	2,000	(2,000)			
Total Instructional Staff Training Services	2,000	(2,000)	-	-	-
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	296,697	60,000	356,697	356,576	121
Salaries of Secretarial and Clerical Assistants	85,549	(2,000)	83,549	83,402	147
Other Salaries	2,100	17,549	19,649	18,646	1,003
Other Purchased Services	37,524	316	37,840	31,977	5,863
Supplies and Materials	16,605	(273)	16,332	14,465	1,867
Other Objects	4,000	(3,300)	700	700	
Total Support Services – School Administration	442,475	72,292	514,767	505,766	9,001
Security:					
Salaries	143,689	13,000	156,689	156,317	372
Total Security	143,689	13,000	156,689	156,317	372
Student Transportation Services:					
Contracted Services – Transportation (Other than Between Home and School) – Vendors	22,950	4,600	27,550	18,291	9,259
Total Student Transportation Services	22,950	4,600	27,550	18,291	9,259
Unallocated Benefits:					
Health Benefits	1,286,080		1,286,080	1,286,080	
Total Unallocated Benefits	1,286,080	-	1,286,080	1,286,080	-
Total Undistributed Expenditures	2,966,988	9,706	2,976,694	2,952,176	24,518
Total Expenditures - Current Expense	9,222,266	182,825	9,405,091	9,336,639	68,452
Total Expenditures - School Based	9,222,266	182,825	9,405,091	9,336,639	68,452
Other Financing Sources:					
Transfers In	9,208,238	182,825	9,391,063	9,360,582	(30,481)
Total Other Financing Sources	9,208,238	182,825	9,391,063	9,360,582	(30,481)
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(14,028)		(14,028)	23,943	37,971
Fund Balances, July 1	14,028		14,028	14,028	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 37,971	\$ 37,971

Newark Board of Education
Blended Resource Fund 15
Schedule of Blended Expenditures
Budget and Actual
Year ended June 30, 2023

School: Park	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Kindergarten	\$ 299,830	\$ (4,800)	\$ 295,030	\$ 294,637	\$ 393
Grades 1- 5	1,375,607	194,200	1,569,807	1,568,793	1,014
Grades 6-8	1,377,940	285,000	1,662,940	1,661,999	941
Undistributed Instruction:					
Other Salaries of Instruction	146,469	9,000	155,469	155,159	310
Purchased Technical Services	1,000		1,000		1,000
General Supplies	69,525	(10,000)	59,525	54,744	4,781
Textbooks	2,000		2,000		2,000
Other Objects	25,320		25,320	11,842	13,478
Total Regular Programs	3,297,691	473,400	3,771,091	3,747,174	23,917
Instruction - Special Education:					
Multiple Disabilities:					
Salaries of Teachers	193,217	(21,000)	172,217	171,766	451
Other Salaries of Instruction	116,174	(12,000)	104,174	102,590	1,584
General Supplies	4,247		4,247	4,236	11
Other Objects	1,900		1,900		1,900
Total Multiple Disabilities	315,538	(33,000)	282,538	278,592	3,946
Resource Room/Resource Center:					
Salaries of Teachers	237,565	(31,000)	206,565	205,681	884
Other Salaries of Instruction	7,800	(7,800)			
General Supplies	4,243		4,243	52	4,191
Total Resource Room/Resource Center	249,608	(38,800)	210,808	205,733	5,075
Total Special Education	565,146	(71,800)	493,346	484,325	9,021
Bilingual Education:					
Salaries of Teachers	555,035	(4,000)	551,035	549,967	1,068
Other Salaries of Instruction	56,000	(39,000)	17,000	15,785	1,215
General Supplies	9,301		9,301	8,756	545
Total Bilingual Education	620,336	(43,000)	577,336	574,508	2,828
School Sponsored Co-curricular Activities:					
Salaries	27,800	(3,000)	24,800	24,800	
Supplies and Materials	3,500	(3,500)			
Total School Sponsored Co-curricular Activities	31,300	(6,500)	24,800	24,800	-
School Sponsored Athletics:					
Salaries	17,000	1,000	18,000	17,000	1,000
Supplies and Materials	3,600		3,600	1,077	2,523
Total School Sponsored Athletics	20,600	1,000	21,600	18,077	3,523
Before/After School Programs:					
Salaries of Teachers	42,312	(42,312)			
Other Salaries for Instruction	8,160	(7,000)	1,160	684	476
Total Before/After School Programs	50,472	(49,312)	1,160	684	476
Total Instruction	4,585,545	303,788	4,889,333	4,849,568	39,765
Attendance and Social Work Services:					
Salaries	108,582		108,582	108,002	580
Salaries of Family Liaisons/Comm Parent Inv. Specialists	31,534	(5,500)	26,034	25,946	88
Supplies and Materials	500		500	500	
Total Attendance and Social Work Services	140,616	(5,500)	135,116	134,448	668

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2023

School: Park	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Health Services:					
Salaries	\$ 181,741	\$ 3,000	\$ 184,741	\$ 184,555	\$ 186
Other Salaries	3,240	(1,000)	2,240	1,732	508
Supplies and Materials	1,775		1,775		1,775
Total Health Services	186,756	2,000	188,756	186,287	2,469
Guidance:					
Salaries of Other Professional Staff	58,721	6,000	64,721	64,001	720
Supplies and Materials	750		750	749	1
Total Guidance	59,471	6,000	65,471	64,750	721
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	181,890	10,000	191,890	191,351	539
Salaries of Secretarial and Clerical Assistants	103,353	13,000	116,353	116,101	252
Salaries of Facilitators, Math & Literacy Coaches	151,783	(22,000)	129,783	128,834	949
Purchased Professional – Education Services	37,000		37,000	37,000	
Other Objects	5,550	(4,000)	1,550	700	850
Total Improvement of Instruction Services	479,576	(3,000)	476,576	473,986	2,590
Educational Media/Library Services:					
Salaries of Other Professional Staff	63,753	5,000	68,753	68,688	65
Supplies and Materials	8,602		8,602	5,365	3,237
Total Educational Media/Library Services	72,355	5,000	77,355	74,053	3,302
Instructional Staff Training Services:					
Supplies and Materials	693		693	691	2
Total Instructional Staff Training Services	693	-	693	691	2
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	351,840	30,000	381,840	381,788	52
Salaries of Secretarial and Clerical Assistants	103,353	13,000	116,353	116,019	334
Other Salaries		500	500	248	252
Other Purchased Services	20,673		20,673	14,658	6,015
Supplies and Materials	21,200		21,200	10,274	10,926
Other Objects	6,073		6,073	3,432	2,641
Total Support Services – School Administration	503,139	43,500	546,639	526,419	20,220
Security:					
Salaries	119,128	(4,000)	115,128	114,806	322
General Supplies	3,287		3,287	2,535	752
Total Security	122,415	(4,000)	118,415	117,341	1,074
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	18,700		18,700	2,200	16,500
Total Student Transportation Services	18,700	-	18,700	2,200	16,500
Unallocated Benefits:					
Health Benefits	1,188,226		1,188,226	1,188,226	
Total Unallocated Benefits	1,188,226	-	1,188,226	1,188,226	-
Total Undistributed Expenditures	2,771,947	44,000	2,815,947	2,768,401	47,546
Total Expenditures - Current Expense	7,357,492	347,788	7,705,280	7,617,969	87,311
Capital Outlay:					
Equipment:					
Undistributed Expenditures:					
School Administration	18,739		18,739		18,739
Total Equipment	18,739	-	18,739	-	18,739
Total Expenditures - School Based	7,376,231	347,788	7,724,019	7,617,969	106,050

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2023

School: Park	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Other Financing Sources:					
Transfers In	\$ 7,356,077	\$ 347,788	\$ 7,703,865	\$ 7,616,799	\$ (87,066)
Total Other Financing Sources	<u>7,356,077</u>	<u>347,788</u>	<u>7,703,865</u>	<u>7,616,799</u>	<u>(87,066)</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(20,154)		(20,154)	(1,170)	18,984
Fund Balances, July 1	20,154		20,154	20,154	
Fund Balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 18,984</u>	<u>\$ 18,984</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2023

School: Peshine Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Kindergarten	\$ 246,959	\$ 10,000	\$ 256,959	\$ 256,011	\$ 948
Grades 1- 5	1,162,680	(35,000)	1,127,680	1,126,868	812
Grades 6-8	952,091	25,000	977,091	975,008	2,083
Undistributed Instruction:					
Other Salaries of Instruction	117,457	(6,000)	111,457	110,771	686
General Supplies	93,702	(19,999)	73,703	68,628	5,075
Other Objects	20,751		20,751	13,208	7,543
Total Regular Programs	2,593,640	(25,999)	2,567,641	2,550,494	17,147
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Other Salaries of Instruction	3,900	(3,000)	900		900
Purchased Professional & Educational Services	4,800	(4,800)			
Total Learning and/or Language Disabilities	8,700	(7,800)	900	-	900
Emotional Regulation Impairments:					
Salaries of Teachers	679,488	14,000	693,488	693,236	252
Other Salaries of Instruction	194,335	(14,000)	180,335	178,554	1,781
Purchased Professional & Educational Services	24,600		24,600	15,000	9,600
General Supplies	14,021		14,021	13,485	536
Total Emotional Regulation Impairments	912,444	-	912,444	900,275	12,169
Resource Room/Resource Center:					
Salaries of Teachers	172,815	(87,000)	85,815	85,633	182
Other Salaries of Instruction	9,750	(9,000)	750		750
General Supplies	7,674		7,674	4,981	2,693
Total Resource Room/Resource Center	190,239	(96,000)	94,239	90,614	3,625
Total Special Education	1,111,383	(103,800)	1,007,583	990,889	16,694
Bilingual Education:					
Salaries of Teachers	118,721	50,000	168,721	167,804	917
Other Salaries of Instruction	1,950	(1,000)	950		950
General Supplies	2,000		2,000	1,736	264
Total Bilingual Education	122,671	49,000	171,671	169,540	2,131
School Sponsored Co-curricular Activities:					
Salaries	38,300	(12,300)	26,000	25,650	350
Supplies and Materials	4,500	(4,500)			
Total School Sponsored Co-curricular Activities	42,800	(16,800)	26,000	25,650	350
School Sponsored Athletics:					
Salaries	12,700	4,300	17,000	17,000	
Supplies and Materials	3,000		3,000	2,516	484
Total School Sponsored Athletics	15,700	4,300	20,000	19,516	484
Before/After School Programs:					
Salaries of Teachers	42,900	(35,000)	7,900	7,307	593
Other Salaries for Instruction	8,880	21,000	29,880	29,759	121
Total Before/After School Programs	51,780	(14,000)	37,780	37,066	714
Total Instruction	3,937,974	(107,299)	3,830,675	3,793,155	37,520
Attendance and Social Work Services:					
Salaries	108,582		108,582	108,085	497
Salaries of Family Liaisons/Comm Parent Inv.					
Specialists	32,462	2,200	34,662	34,582	80
Supplies and Materials	3,000		3,000	2,994	6
Total Attendance and Social Work Services	144,044	2,200	146,244	145,661	583

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2023

School: Peshine Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Health Services:					
Salaries	\$ 105,374	\$ (5,000)	\$ 100,374	\$ 99,555	\$ 819
Other Salaries	1,640	(1,000)	640		640
Supplies and Materials	3,000		3,000	2,819	181
Total Health Services	110,014	(6,000)	104,014	102,374	1,640
Guidance:					
Salaries of Other Professional Staff	58,000	6,000	64,000	64,000	
Supplies and Materials	3,000		3,000	913	2,087
Total Guidance	61,000	6,000	67,000	64,913	2,087
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	158,138	20,000	178,138	177,426	712
Salaries of Secretarial and Clerical Assistants	83,094	4,000	87,094	86,830	264
Salaries of Facilitators, Math & Literacy Coaches	135,365	28,000	163,365	163,108	257
Other Objects	3,600		3,600	2,581	1,019
Total Improvement of Instruction Services	380,197	52,000	432,197	429,945	2,252
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	309,373	86,000	395,373	394,661	712
Salaries of Secretarial and Clerical Assistants	83,094	7,000	90,094	89,935	159
Other Salaries		6,048	6,048	5,740	308
Other Purchased Services	21,661	(5,000)	16,661	11,158	5,503
Supplies and Materials	3,000		3,000	895	2,105
Other Objects	5,029		5,029	5,025	4
Total Support Services – School Administration	422,157	94,048	516,205	507,414	8,791
Security:					
Salaries	84,156	3,000	87,156	86,863	293
General Supplies	7,700	(7,700)			
Total Security	91,856	(4,700)	87,156	86,863	293
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	11,050		11,050	9,197	1,853
Total Student Transportation Services	11,050	-	11,050	9,197	1,853
Unallocated Benefits:					
Health Benefits	1,034,456		1,034,456	1,034,456	
Total Unallocated Benefits	1,034,456	-	1,034,456	1,034,456	-
Total Undistributed Expenditures	2,254,774	143,548	2,398,322	2,380,823	17,499
Total Expenditures - Current Expense	6,192,748	36,249	6,228,997	6,173,978	55,019
Capital Outlay:					
Equipment:					
Undistributed Expenditures:					
School Administration		22,151	22,151		22,151
Total Equipment	-	22,151	22,151	-	22,151
Total Expenditures - School Based	6,192,748	58,400	6,251,148	6,173,978	77,170
Other Financing Sources:					
Transfers In	6,165,244	58,400	6,223,644	6,185,586	(38,058)
Total Other Financing Sources	6,165,244	58,400	6,223,644	6,185,586	(38,058)
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)					
	(27,504)		(27,504)	11,608	39,112
Fund Balances, July 1					
	27,504		27,504	27,504	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 39,112	\$ 39,112

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2023

School: Quitman Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Kindergarten	\$ 297,544	\$ 19,000	\$ 316,544	\$ 312,930	\$ 3,614
Grades 1- 5	1,162,908	(15,000)	1,147,908	1,146,792	1,116
Grades 6-8	952,264	82,500	1,034,764	1,034,291	473
Undistributed Instruction:					
Other Salaries of Instruction	114,585	24,000	138,585	137,805	780
General Supplies	69,006	(3,500)	65,506	31,419	34,087
Other Objects	21,362	3,000	24,362	21,660	2,702
Total Regular Programs	2,617,669	110,000	2,727,669	2,684,897	42,772
Instruction - Special Education:					
Multiple Disabilities:					
Purchased Professional & Educational Services	5,900		5,900	1,000	4,900
Total Multiple Disabilities	5,900	-	5,900	1,000	4,900
Resource Room/Resource Center:					
Salaries of Teachers	256,631	(25,000)	231,631	230,742	889
Other Salaries of Instruction	5,850	13,000	18,850	18,252	598
General Supplies	4,460		4,460	1,637	2,823
Total Resource Room/Resource Center	266,941	(12,000)	254,941	250,631	4,310
Autism:					
Salaries of Teachers	1,108,619	(23,000)	1,085,619	1,084,996	623
Other Salaries of Instruction	348,318	72,000	420,318	419,222	1,096
Purchased Professional & Educational Services	24,100	(14,000)	10,100	1,500	8,600
General Supplies	26,357		26,357	5,747	20,610
Total Autism	1,507,394	35,000	1,542,394	1,511,465	30,929
Total Special Education	1,780,235	23,000	1,803,235	1,763,096	40,139
Bilingual Education:					
Salaries of Teachers	60,000	75,000	135,000	134,888	112
Other Salaries of Instruction	1,950	(1,950)			
General Supplies	2,000		2,000	1,998	2
Total Bilingual Education	63,950	73,050	137,000	136,886	114
School Sponsored Co-curricular Activities:					
Salaries	32,500	13,000	45,500	45,200	300
Supplies and Materials	6,400	(4,000)	2,400	2,400	
Total School Sponsored Co-curricular Activities	38,900	9,000	47,900	47,600	300
School Sponsored Athletics:					
Salaries	17,000	(12,000)	5,000	4,300	700
Supplies and Materials	7,877		7,877	5,949	1,928
Total School Sponsored Athletics	24,877	(12,000)	12,877	10,249	2,628
Before/After School Programs:					
Salaries of Teachers	32,800	(19,000)	13,800	12,645	1,155
Other Salaries of Instruction	11,520	5,000	16,520	16,366	154
Total Before/After School Programs	44,320	(14,000)	30,320	29,011	1,309
Total Instruction	4,569,951	189,050	4,759,001	4,671,739	87,262
Attendance and Social Work Services:					
Salaries	183,654	(40,000)	143,654	141,381	2,273
Salaries of Family Liaisons/Comm Parent Inv.					
Specialists	51,417		51,417	51,374	43
Other Objects	2,000		2,000	1,960	40
Total Attendance and Social Work Services	237,071	(40,000)	197,071	194,715	2,356

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2023

School: Quitman Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Health Services:					
Salaries	\$ 152,593	\$ (44,000)	\$ 108,593	\$ 106,038	\$ 2,555
Other Salaries	1,640		1,640		1,640
Supplies and Materials	2,574		2,574	675	1,899
Total Health Services	156,807	(44,000)	112,807	106,713	6,094
Guidance:					
Supplies and Materials	912		912		912
Total Guidance	912	-	912	-	912
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	117,580	(42,000)	75,580	75,460	120
Salaries of Secretarial and Clerical Assistants	55,817	2,000	57,817	57,343	474
Salaries of Facilitators, Math & Literacy Coaches	208,268	(32,000)	176,268	173,777	2,491
Other Objects	3,600	(2,000)	1,600	1,395	205
Total Improvement of Instruction Services	385,265	(74,000)	311,265	307,975	3,290
Educational Media/Library Services:					
Supplies and Materials	5,135	(4,000)	1,135	900	235
Total Educational Media/Library Services	5,135	(4,000)	1,135	900	235
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	287,530	5,000	292,530	291,854	676
Salaries of Secretarial and Clerical Assistants	55,817	4,000	59,817	59,084	733
Other Salaries	780	1,000	1,780	1,497	283
Other Purchased Services	25,013	500	25,513	11,081	14,432
Supplies and Materials	3,805		3,805	2,042	1,763
Other Objects	8,214		8,214	5,023	3,191
Total Support Services – School Administration	381,159	10,500	391,659	370,581	21,078
Security:					
Salaries	186,244	(6,000)	180,244	177,803	2,441
General Supplies	2,430		2,430	2,028	402
Total Security	188,674	(6,000)	182,674	179,831	2,843
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	15,300		15,300	10,442	4,858
Total Student Transportation Services	15,300	-	15,300	10,442	4,858
Unallocated Benefits:					
Health Benefits	1,048,435		1,048,435	1,048,435	
Total Unallocated Benefits	1,048,435	-	1,048,435	1,048,435	-
Total Undistributed Expenditures	2,418,758	(157,500)	2,261,258	2,219,592	41,666
Total Expenditures - Current Expense	6,988,709	31,550	7,020,259	6,891,331	128,928
Total Expenditures - School Based	6,988,709	31,550	7,020,259	6,891,331	128,928
Other Financing Sources:					
Transfers In	6,958,983	31,550	6,990,533	6,938,584	(51,949)
Total Other Financing Sources	6,958,983	31,550	6,990,533	6,938,584	(51,949)
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)					
	(29,726)		(29,726)	47,253	76,979
Fund Balances, July 1	29,726		29,726	29,726	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 76,979	\$ 76,979

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

Year ended June 30, 2023

School: Rafael Hernandez	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Kindergarten	\$ 125,765	\$ 8,000	\$ 133,765	\$ 127,561	\$ 6,204
Grades 1- 5	869,498	32,000	901,498	900,531	967
Grades 6-8	1,175,474	(179,000)	996,474	993,452	3,022
Undistributed Instruction:					
Other Salaries of Instruction	79,595	3,000	82,595	81,969	626
General Supplies	46,020	(3,497)	42,523	31,438	11,085
Textbooks	2,000		2,000		2,000
Other Objects	13,180		13,180	5,962	7,218
Total Regular Programs	2,311,532	(139,497)	2,172,035	2,140,913	31,122
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers		5,000	5,000	4,334	666
Other Salaries of Instruction	1,950	(1,000)	950		950
Total Learning and/or Language Disabilities	1,950	4,000	5,950	4,334	1,616
Multiple Disabilities:					
Salaries of Teachers	509,796	(16,000)	493,796	493,339	457
Other Salaries of Instruction	48,573	(8,000)	40,573	38,260	2,313
General Supplies	6,001		6,001	6,001	
Total Multiple Disabilities	564,370	(24,000)	540,370	537,600	2,770
Resource Room/Resource Center:					
Salaries of Teachers	319,456	62,000	381,456	380,997	459
Other Salaries of Instruction	9,750	(9,750)			
General Supplies	3,999		3,999		3,999
Total Resource Room/Resource Center	333,205	52,250	385,455	380,997	4,458
Total Special Education	899,525	32,250	931,775	922,931	8,844
Bilingual Education:					
Salaries of Teachers	305,281	13,000	318,281	316,341	1,940
Other Salaries of Instruction	45,045	(3,000)	42,045	40,587	1,458
General Supplies	4,999		4,999	2,693	2,306
Total Bilingual Education	355,325	10,000	365,325	359,621	5,704
School Sponsored Co-curricular Activities:					
Salaries	26,300	(25,000)	1,300		1,300
Total School Sponsored Co-curricular Activities	26,300	(25,000)	1,300	-	1,300
School Sponsored Athletics:					
Salaries	13,500	16,000	29,500	29,000	500
Total School Sponsored Athletics	13,500	16,000	29,500	29,000	500
Before/After School Programs:					
Salaries of Teachers	57,400	(47,000)	10,400		10,400
Other Salaries for Instruction	4,830	2,000	6,830	6,813	17
Total Before/After School Programs	62,230	(45,000)	17,230	6,813	10,417
Total Instruction	3,668,412	(151,247)	3,517,165	3,459,278	57,887
Attendance and Social Work Services:					
Salaries	61,348	3,000	64,348	64,001	347
Salaries of Family Liaisons/Comm Parent Inv.					
Specialists	33,389	2,000	35,389	35,090	299
Supplies and Materials	2,000		2,000	2,000	
Total Attendance and Social Work Services	96,737	5,000	101,737	101,091	646

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2023

School: Rafael Hernandez	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Health Services:					
Salaries	\$ 217,144	\$ (54,000)	\$ 163,144	\$ 160,650	\$ 2,494
Other Salaries	3,280		3,280	2,146	1,134
Supplies and Materials	3,000		3,000	1,625	1,375
Total Health Services	223,424	(54,000)	169,424	164,421	5,003
Guidance:					
Salaries of Other Professional Staff	60,627	4,000	64,627	64,001	626
Supplies and Materials	1,999		1,999		1,999
Total Guidance	62,626	4,000	66,626	64,001	2,625
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	162,486	(50,000)	112,486	110,907	1,579
Salaries of Secretarial and Clerical Assistants	83,235	3,000	86,235	85,964	271
Salaries of Facilitators, Math & Literacy Coaches	178,370	(36,000)	142,370	141,662	708
Purchased Professional – Education Services	37,000		37,000	37,000	
Other Objects	3,600	(2,000)	1,600	360	1,240
Total Improvement of Instruction Services	464,691	(85,000)	379,691	375,893	3,798
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	309,549	87,000	396,549	396,385	164
Salaries of Secretarial and Clerical Assistants	83,235	2,000	85,235	85,104	131
Other Salaries		10,000	10,000	9,323	677
Other Purchased Services	19,228		19,228	8,379	10,849
Supplies and Materials	15,610		15,610	15,342	268
Other Objects	3,800		3,800	1,450	2,350
Total Support Services – School Administration	431,422	99,000	530,422	515,983	14,439
Security:					
Salaries	149,310	15,000	164,310	164,157	153
General Supplies	6,503	(6,503)			
Total Security	155,813	8,497	164,310	164,157	153
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	17,800		17,800	2,919	14,881
Total Student Transportation Services	17,800	-	17,800	2,919	14,881
Unallocated Benefits:					
Health Benefits	950,581		950,581	950,581	
Total Unallocated Benefits	950,581	-	950,581	950,581	-
Total Undistributed Expenditures	2,403,094	(22,503)	2,380,591	2,339,046	41,545
Total Expenditures - Current Expense	6,071,506	(173,750)	5,897,756	5,798,324	99,432
Total Expenditures - School Based	6,071,506	(173,750)	5,897,756	5,798,324	99,432
Other Financing Sources:					
Transfers In	6,063,011	(173,750)	5,889,261	5,813,789	(75,472)
Total Other Financing Sources	6,063,011	(173,750)	5,889,261	5,813,789	(75,472)
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(8,495)		(8,495)	15,465	23,960
Fund Balances, July 1	8,495		8,495	8,495	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 23,960	\$ 23,960

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2023

School: Ridge Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Kindergarten	\$ 206,230	\$ 21,000	\$ 227,230	\$ 226,194	\$ 1,036
Grades 1- 5	1,193,552	46,500	1,240,052	1,239,528	524
Grades 6-8	1,397,117	14,000	1,411,117	1,409,195	1,922
Undistributed Instruction:					
Other Salaries of Instruction	76,799	3,000	79,799	79,256	543
Purchased Technical Services	1,900		1,900		1,900
General Supplies	47,282		47,282	39,600	7,682
Textbooks	2,000		2,000		2,000
Other Objects	13,278		13,278	4,263	9,015
Total Regular Programs	2,938,158	84,500	3,022,658	2,998,036	24,622
Instruction - Special Education:					
Resource Room/Resource Center:					
Salaries of Teachers	487,684	13,000	500,684	499,747	937
Other Salaries of Instruction	11,700	(11,700)			
General Supplies	9,772		9,772	5,990	3,782
Total Resource Room/Resource Center	509,156	1,300	510,456	505,737	4,719
Total Special Education	509,156	1,300	510,456	505,737	4,719
Bilingual Education:					
Salaries of Teachers	1,132,179	(37,000)	1,095,179	1,092,772	2,407
Other Salaries of Instruction	54,512	(18,000)	36,512	36,127	385
General Supplies	12,036		12,036	8,261	3,775
Total Bilingual Education	1,198,727	(55,000)	1,143,727	1,137,160	6,567
School Sponsored Co-curricular Activities:					
Salaries	26,800	(7,000)	19,800	19,800	
Supplies and Materials	500		500		500
Total School Sponsored Co-curricular Activities	27,300	(7,000)	20,300	19,800	500
School Sponsored Athletics:					
Salaries	17,000		17,000	17,000	
Supplies and Materials	6,000		6,000		6,000
Total School Sponsored Athletics	23,000	-	23,000	17,000	6,000
Before/After School Programs:					
Salaries of Teachers	30,750	(30,000)	750		750
Other Salaries for Instruction		1,000	1,000	580	420
Total Before/After School Programs	30,750	(29,000)	1,750	580	1,170
Total Instruction	4,727,091	(5,200)	4,721,891	4,678,313	43,578
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Specialists					
Specialists	33,389	(20,000)	13,389	7,224	6,165
Supplies and Materials	500		500		500
Total Attendance and Social Work Services	33,889	(20,000)	13,889	7,224	6,665
Health Services:					
Salaries	214,502	18,000	232,502	232,361	141
Other Salaries	3,200		3,200	2,997	203
Supplies and Materials	2,800		2,800	1,214	1,586
Total Health Services	220,502	18,000	238,502	236,572	1,930
Guidance:					
Salaries of Other Professional Staff	225,406		225,406	224,174	1,232
Purchased Professional - Educational Services	2,500		2,500	2,500	
Supplies and Materials	1,293		1,293	316	977
Total Guidance	229,199	-	229,199	226,990	2,209

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2023

School: Ridge Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	\$ 168,844	\$ 10,000	\$ 178,844	\$ 178,308	\$ 536
Salaries of Secretarial and Clerical Assistants	82,177	5,000	87,177	86,860	317
Salaries of Facilitators, Math & Literacy Coaches	192,029	4,000	196,029	195,529	500
Purchased Professional –Education Services	4,300		4,300		4,300
Other Objects	3,600	(1,000)	2,600	2,221	379
Total Improvement of Instruction Services	450,950	18,000	468,950	462,918	6,032
Instructional Staff Training Services:					
Purchased Professional – Education Services	10,500	(210)	10,290	10,000	290
Total Instructional Staff Training Services	10,500	(210)	10,290	10,000	290
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	315,907	63,000	378,907	378,304	603
Salaries of Secretarial and Clerical Assistants	82,177	5,000	87,177	87,049	128
Other Salaries		2,000	2,000	1,484	516
Other Purchased Services	20,559	211	20,770	9,266	11,504
Supplies and Materials	14,141		14,141	6,987	7,154
Other Objects	4,850		4,850	2,294	2,556
Total Support Services – School Administration	437,634	70,211	507,845	485,384	22,461
Security:					
Salaries	225,753	(14,000)	211,753	211,741	12
General Supplies	4,872		4,872		4,872
Total Security	230,625	(14,000)	216,625	211,741	4,884
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	14,450		14,450	2,724	11,726
Total Student Transportation Services	14,450	-	14,450	2,724	11,726
Unallocated Benefits:					
Health Benefits	964,560		964,560	964,560	
Total Unallocated Benefits	964,560	-	964,560	964,560	-
Total Undistributed Expenditures	2,592,309	72,001	2,664,310	2,608,113	56,197
Total Expenditures - Current Expense	7,319,400	66,801	7,386,201	7,286,426	99,775
Capital Outlay:					
Equipment:					
Regular Programs - Instruction:					
Grades 1-5	17,399	(10,000)	7,399	7,106	293
Total Equipment	17,399	(10,000)	7,399	7,106	293
Total Expenditures - School Based	7,336,799	56,801	7,393,600	7,293,532	100,068
Other Financing Sources:					
Transfers In	7,323,149	56,801	7,379,950	7,324,105	(55,845)
Total Other Financing Sources	7,323,149	56,801	7,379,950	7,324,105	(55,845)
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(13,650)		(13,650)	30,573	44,223
Fund Balances, July 1	13,650		13,650	13,650	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 44,223	\$ 44,223

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2023

School: Roberto Clemente	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Kindergarten	\$ 170,874	\$ 25,000	\$ 195,874	\$ 194,346	\$ 1,528
Grades 1- 5	1,712,904	52,000	1,764,904	1,764,117	787
Grades 6-8	387,040	36,000	423,040	422,182	858
Undistributed Instruction:					
Other Salaries of Instruction	108,176	3,300	111,476	111,297	179
General Supplies	55,960	(1)	55,959	44,403	11,556
Textbooks	2,000		2,000		2,000
Other Objects	19,720		19,720	12,116	7,604
Total Regular Programs	2,456,674	116,299	2,572,973	2,548,461	24,512
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	259,913	(22,500)	237,413	237,024	389
Other Salaries of Instruction	158,165	(19,500)	138,665	138,265	400
General Supplies	4,221		4,221	4,002	219
Total Learning and/or Language Disabilities	422,299	(42,000)	380,299	379,291	1,008
Resource Room/Resource Center:					
Salaries of Teachers	385,469	58,000	443,469	443,359	110
Other Salaries of Instruction	7,800	(7,800)			
General Supplies	5,275		5,275	5,275	
Total Resource Room/Resource Center	398,544	50,200	448,744	448,634	110
Total Special Education	820,843	8,200	829,043	827,925	1,118
Bilingual Education:					
Salaries of Teachers	1,195,968	53,000	1,248,968	1,247,880	1,088
Other Salaries of Instruction	25,350	(25,000)	350		350
General Supplies	23,940	(2,000)	21,940	21,315	625
Total Bilingual Education	1,245,258	26,000	1,271,258	1,269,195	2,063
School Sponsored Co-curricular Activities:					
Salaries	33,100	1,000	34,100	33,300	800
Supplies and Materials	3,500		3,500	2,472	1,028
Total School Sponsored Co-curricular Activities	36,600	1,000	37,600	35,772	1,828
School Sponsored Athletics:					
Salaries	25,898	(25,000)	898		898
Supplies and Materials	7,500		7,500	7,470	30
Total School Sponsored Athletics	33,398	(25,000)	8,398	7,470	928
Before/After School Programs:					
Salaries of Teachers	38,030	(33,000)	5,030	4,000	1,030
Other Salaries for Instruction	9,072	(9,000)	72		72
Total Before/After School Programs	47,102	(42,000)	5,102	4,000	1,102
Total Instruction	4,639,875	84,499	4,724,374	4,692,823	31,551
Attendance and Social Work Services:					
Salaries	68,083	2,000	70,083	69,477	606
Salaries of Family Liaisons/Comm Parent Inv. Specialists	36,500	5,000	41,500	41,452	48
Supplies and Materials	1,524		1,524	1,500	24
Total Attendance and Social Work Services	106,107	7,000	113,107	112,429	678
Health Services:					
Salaries	62,653	4,000	66,653	65,872	781
Other Salaries	1,640		1,640	897	743
Supplies and Materials	3,096		3,096	2,579	517
Total Health Services	67,389	4,000	71,389	69,348	2,041

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2023

School: Roberto Clemente	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Guidance:					
Salaries of Other Professional Staff	\$ 54,132	\$ 54,000	\$ 108,132	\$ 107,776	\$ 356
Supplies and Materials	1,000		1,000	992	8
Total Guidance	55,132	54,000	109,132	108,768	364
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	188,130	(37,000)	151,130	150,529	601
Salaries of Secretarial and Clerical Assistants	83,219	(4,000)	79,219	78,576	643
Salaries of Facilitators, Math & Literacy Coaches	212,409	(4,000)	208,409	207,756	653
Purchased Professional – Education Services	37,000		37,000	37,000	
Other Objects	4,800		4,800	4,294	506
Total Improvement of Instruction Services	525,558	(45,000)	480,558	478,155	2,403
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	335,193	(5,000)	330,193	329,166	1,027
Salaries of Secretarial and Clerical Assistants	83,219	(6,000)	77,219	77,214	5
Other Purchased Services	20,273	2,000	22,273	13,207	9,066
Supplies and Materials	19,500		19,500	9,378	10,122
Other Objects	3,270		3,270	700	2,570
Total Support Services – School Administration	461,455	(9,000)	452,455	429,665	22,790
Security:					
Salaries	118,128	(34,500)	83,628	83,233	395
General Supplies	4,200		4,200	4,179	21
Total Security	122,328	(34,500)	87,828	87,412	416
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	23,900		23,900	8,081	15,819
Total Student Transportation Services	23,900	-	23,900	8,081	15,819
Unallocated Benefits:					
Health Benefits	985,529		985,529	985,529	
Total Unallocated Benefits	985,529	-	985,529	985,529	-
Total Undistributed Expenditures	2,347,398	(23,500)	2,323,898	2,279,387	44,511
Total Expenditures - Current Expense	6,987,273	60,999	7,048,272	6,972,210	76,062
Capital Outlay:					
Equipment:					
Undistributed Expenditures:					
School Administration	27,700	(2,000)	25,700	23,487	2,213
Total Equipment	27,700	(2,000)	25,700	23,487	2,213
Total Expenditures - School Based	7,014,973	58,999	7,073,972	6,995,697	78,275
Other Financing Sources:					
Transfers In	6,999,659	58,999	7,058,658	7,002,281	(56,377)
Total Other Financing Sources	6,999,659	58,999	7,058,658	7,002,281	(56,377)
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(15,314)		(15,314)	6,584	21,898
Fund Balances, July 1	15,314		15,314	15,314	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 21,898	\$ 21,898

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2023

School: Science High	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Grades 6-8	\$ 774,323	\$ 15,550	\$ 789,873	\$ 789,324	\$ 549
Grades 9-12	4,659,520	327,000	4,986,520	4,984,693	1,827
Undistributed Instruction:					
General Supplies	125,058	(14,000)	111,058	82,226	28,832
Other Objects	17,100		17,100	16,317	783
Total Regular Programs	5,576,001	328,550	5,904,551	5,872,560	31,991
Instruction - Special Education:					
Resource Room/Resource Center:					
Salaries of Teachers	106,547	9,000	115,547	115,111	436
Other Salaries of Instruction	1,950	(1,950)			
Total Resource Room/Resource Center	108,497	7,050	115,547	115,111	436
Total Special Education	108,497	7,050	115,547	115,111	436
Bilingual Education:					
School Sponsored Co-curricular Activities:					
Salaries	116,153	(4,000)	112,153	111,439	714
Supplies and Materials	6,977	(2,000)	4,977	402	4,575
Other Objects	2,200		2,200	2,198	2
Total School Sponsored Co-curricular Activities	125,330	(6,000)	119,330	114,039	5,291
School Sponsored Athletics:					
Salaries	234,400	(43,000)	191,400	190,900	500
Supplies and Materials	46,677	(6,000)	40,677	35,392	5,285
Other Objects	20,000		20,000	20,000	
Total School Sponsored Athletics	301,077	(49,000)	252,077	246,292	5,785
Before/After School Programs:					
Salaries of Teachers	16,195	(16,000)	195		195
Total Before/After School Programs	16,195	(16,000)	195	-	195
Total Instruction	6,127,100	264,600	6,391,700	6,348,002	43,698
Attendance and Social Work Services:					
Salaries	109,692		109,692	108,829	863
Salaries of Family Liaisons/Comm Parent Inv. Specialists					
Specialists	48,831	5,000	53,831	48,864	4,967
Other Objects	7,500		7,500	7,499	1
Total Attendance and Social Work Services	166,023	5,000	171,023	165,192	5,831
Health Services:					
Salaries	204,308	3,000	207,308	206,765	543
Other Salaries	1,804	2,000	3,804	2,858	946
Supplies and Materials	1,366		1,366	845	521
Total Health Services	207,478	5,000	212,478	210,468	2,010
Guidance:					
Salaries of Other Professional Staff	431,976	24,000	455,976	455,308	668
Other Salaries	1,640	10,000	11,640	11,362	278
Supplies and Materials	500		500	492	8
Total Guidance	434,116	34,000	468,116	467,162	954
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	197,113	(6,000)	191,113	190,382	731
Salaries of Other Professional Staff	634,321	(30,000)	604,321	602,263	2,058
Salaries of Secretarial and Clerical Assistants	107,864	(15,000)	92,864	89,678	3,186
Other Objects	4,800		4,800	4,800	
Total Improvement of Instruction Services	944,098	(51,000)	893,098	887,123	5,975

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2023

School: Science High	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Educational Media/Library Services:					
Salaries of Other Professional Staff	\$ 171,271	\$ (26,000)	\$ 145,271	\$ 145,059	\$ 212
Other Objects	5,389		5,389	3,995	1,394
Total Educational Media/Library Services	176,660	(26,000)	150,660	149,054	1,606
Instructional Staff Training Services:					
Purchased Professional – Education Services	6,000	(170)	5,830	5,400	430
Total Instructional Staff Training Services	6,000	(170)	5,830	5,400	430
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	341,394	31,000	372,394	370,883	1,511
Salaries of Secretarial and Clerical Assistants	107,865	(15,000)	92,865	90,935	1,930
Other Salaries	6,930		6,930	6,793	137
Other Purchased Services	19,387	(6,000)	13,387	8,593	4,794
Supplies and Materials	5,829		5,829	3,746	2,083
Other Objects	10,159		10,159	8,140	2,019
Total Support Services – School Administration	491,564	10,000	501,564	489,090	12,474
Security:					
Salaries	216,956	1,000	217,956	217,775	181
Total Security	216,956	1,000	217,956	217,775	181
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	17,660	(4,310)	13,350	3,588	9,762
Total Student Transportation Services	17,660	(4,310)	13,350	3,588	9,762
Unallocated Benefits:					
Health Benefits	1,286,080		1,286,080	1,286,080	
Total Unallocated Benefits	1,286,080	-	1,286,080	1,286,080	-
Total Undistributed Expenditures	3,946,635	(26,480)	3,920,155	3,880,932	39,223
Total Expenditures - Current Expense	10,073,735	238,120	10,311,855	10,228,934	82,921
Capital Outlay:					
Equipment:					
Undistributed Expenditures:					
Non-Instructional Equipment	2,448	4,480	6,928	6,922	6
Total Equipment	2,448	4,480	6,928	6,922	6
Total Expenditures - School Based	10,076,183	242,600	10,318,783	10,235,856	82,927
Other Financing Sources:					
Transfers In	10,040,056	242,600	10,282,656	10,250,788	(31,868)
Total Other Financing Sources	10,040,056	242,600	10,282,656	10,250,788	(31,868)
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(36,127)		(36,127)	14,932	51,059
Fund Balances, July 1	36,127		36,127	36,127	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 51,059	\$ 51,059

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2023

School: Sir Isaac Newton	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Kindergarten	\$ 229,497	\$ (3,000)	\$ 226,497	\$ 224,725	\$ 1,772
Grades 1- 5	623,216	(27,000)	596,216	595,365	851
Undistributed Instruction:					
Other Salaries of Instruction	99,777	8,000	107,777	106,956	821
Purchased Technical Services	1,000		1,000		1,000
General Supplies	15,053	(5,000)	10,053	6,049	4,004
Other Objects	2,398		2,398	1,743	655
Total Regular Programs	970,941	(27,000)	943,941	934,838	9,103
Instruction - Special Education:					
Resource Room/Resource Center:					
Salaries of Teachers	61,864	17,000	78,864	78,536	328
Other Salaries of Instruction	1,950	(1,000)	950		950
General Supplies	1,000		1,000	554	446
Total Resource Room/Resource Center	64,814	16,000	80,814	79,090	1,724
Total Special Education	64,814	16,000	80,814	79,090	1,724
School Sponsored Co-curricular Activities:					
Salaries	8,500	(1,000)	7,500	6,705	795
Supplies and Materials	3,555	(3,555)			
Total School Sponsored Co-curricular Activities	12,055	(4,555)	7,500	6,705	795
Before/After School Programs:					
Salaries of Teachers	11,070	(10,000)	1,070		1,070
Other Salaries for Instruction	12,420	(8,000)	4,420	4,244	176
Total Before/After School Programs	23,490	(18,000)	5,490	4,244	1,246
Total Instruction	1,071,300	(33,555)	1,037,745	1,024,877	12,868
Attendance and Social Work Services:					
Salaries	108,582		108,582	108,086	496
Salaries of Family Liaisons/Comm Parent Inv. Specialists	31,534	1,000	32,534	32,172	362
Supplies and Materials	400		400		400
Total Attendance and Social Work Services	140,516	1,000	141,516	140,258	1,258
Health Services:					
Salaries	101,261	4,000	105,261	104,509	752
Other Salaries	1,640		1,640	1,445	195
Supplies and Materials	2,027		2,027	1,767	260
Total Health Services	104,928	4,000	108,928	107,721	1,207
Guidance:					
Other Objects	500		500	439	61
Total Guidance	500	-	500	439	61
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	51,263		51,263	50,233	1,030
Salaries of Secretarial and Clerical Assistants	50,604	2,000	52,604	51,824	780
Salaries of Facilitators, Math & Literacy Coaches	73,303	4,000	77,303	76,510	793
Supplies and Materials	5,416		5,416	3,987	1,429
Other Objects	2,768		2,768	1,508	1,260
Total Improvement of Instruction Services	183,354	6,000	189,354	184,062	5,292

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2023

School: Sir Isaac Newton	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	\$ 189,822	\$ 2,000	\$ 191,822	\$ 190,831	\$ 991
Salaries of Secretarial and Clerical Assistants	50,604	3,000	53,604	53,060	544
Other Purchased Services	10,805	7,319	18,124	9,629	8,495
Supplies and Materials	6,840	3,000	9,840	8,416	1,424
Other Objects	3,700		3,700	1,078	2,622
Total Support Services – School Administration	261,771	15,319	277,090	263,014	14,076
Security:					
Salaries	80,882	11,000	91,882	90,888	994
General Supplies	500		500	498	2
Total Security	81,382	11,000	92,382	91,386	996
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	2,550		2,550	1,173	1,377
Total Student Transportation Services	2,550	-	2,550	1,173	1,377
Unallocated Benefits:					
Health Benefits	363,457		363,457	363,457	
Total Unallocated Benefits	363,457	-	363,457	363,457	-
Total Undistributed Expenditures	1,138,458	37,319	1,175,777	1,151,510	24,267
Total Expenditures - Current Expense	2,209,758	3,764	2,213,522	2,176,387	37,135
Capital Outlay:					
Equipment:					
Undistributed Expenditures:					
Non-Instructional Equipment	24,805	(7,319)	17,486	4,737	12,749
Total Equipment	24,805	(7,319)	17,486	4,737	12,749
Total Expenditures - School Based	2,234,563	(3,555)	2,231,008	2,181,124	49,884
Other Financing Sources:					
Transfers In	2,223,550	(3,555)	2,219,995	2,178,540	(41,455)
Total Other Financing Sources	2,223,550	(3,555)	2,219,995	2,178,540	(41,455)
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(11,013)		(11,013)	(2,584)	8,429
Fund Balances, July 1	11,013		11,013	11,013	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 8,429	\$ 8,429

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2023

School: South Seventeenth Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Kindergarten	\$ 105,834	\$ 26,000	\$ 131,834	\$ 131,376	\$ 458
Grades 1- 5	969,019	24,000	993,019	991,529	1,490
Grades 6-8	1,085,301	(204,000)	881,301	877,212	4,089
Undistributed Instruction:					
Other Salaries of Instruction	37,604	2,000	39,604	38,883	721
General Supplies	69,505	(10,500)	59,005	49,354	9,651
Other Objects	13,022	3,700	16,722	8,923	7,799
Total Regular Programs	2,280,285	(158,800)	2,121,485	2,097,277	24,208
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Other Salaries of Instruction	3,900	(3,000)	900		900
General Supplies	3,341	(1,500)	1,841		1,841
Total Learning and/or Language Disabilities	7,241	(4,500)	2,741	-	2,741
Emotional Regulation Impairments:					
Salaries of Teachers	480,074	(75,000)	405,074	397,865	7,209
Other Salaries of Instruction	196,033	14,000	210,033	207,944	2,089
Purchased Professional & Educational Services	13,400		13,400		13,400
General Supplies	19,055	(3,950)	15,105	12,337	2,768
Total Emotional Regulation Impairments	708,562	(64,950)	643,612	618,146	25,466
Resource Room/Resource Center:					
Salaries of Teachers	236,844	47,000	283,844	283,275	569
Other Salaries of Instruction	3,900	(3,900)			
General Supplies	2,000		2,000		2,000
Total Resource Room/Resource Center	242,744	43,100	285,844	283,275	2,569
Total Special Education	958,547	(26,350)	932,197	901,421	30,776
School Sponsored Co-curricular Activities:					
Salaries	23,800		23,800	21,800	2,000
Supplies and Materials	4,300	(4,300)			
Total School Sponsored Co-curricular Activities	28,100	(4,300)	23,800	21,800	2,000
School Sponsored Athletics:					
Salaries	12,700	(12,000)	700		700
Supplies and Materials	5,000	(5,000)			
Total School Sponsored Athletics	17,700	(17,000)	700	-	700
Before/After School Programs:					
Salaries of Teachers	57,592	(17,000)	40,592	33,835	6,757
Other Salaries for Instruction	10,080	(7,000)	3,080		3,080
Total Before/After School Programs	67,672	(24,000)	43,672	33,835	9,837
Total Instruction	3,352,304	(230,450)	3,121,854	3,054,333	67,521
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Specialists					
	36,500	500	37,000	36,850	150
Total Attendance and Social Work Services	36,500	500	37,000	36,850	150
Health Services:					
Salaries	101,261	2,000	103,261	102,514	747
Other Salaries	1,640		1,640		1,640
Supplies and Materials	1,500		1,500		1,500
Total Health Services	104,401	2,000	106,401	102,514	3,887
Guidance:					
Salaries of Other Professional Staff	103,884	(50,000)	53,884	52,924	960
Total Guidance	103,884	(50,000)	53,884	52,924	960

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2023

School: South Seventeenth Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	\$ 119,755	\$ 5,000	\$ 124,755	\$ 121,239	\$ 3,516
Salaries of Secretarial and Clerical Assistants	54,554	5,000	59,554	58,916	638
Salaries of Facilitators, Math & Literacy Coaches	178,408	31,000	209,408	208,803	605
Other Objects	2,600	(2,000)	600		600
Total Improvement of Instruction Services	355,317	39,000	394,317	388,958	5,359
Instructional Staff Training Services:					
Purchased Professional –Education Services	3,125		3,125		3,125
Supplies and Materials	3,000		3,000	1,398	1,602
Total Instructional Staff Training Services	6,125	-	6,125	1,398	4,727
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	289,705	7,000	296,705	296,009	696
Salaries of Secretarial and Clerical Assistants	54,554	4,000	58,554	58,173	381
Other Salaries	3,216		3,216	821	2,395
Other Purchased Services	26,881	(7,500)	19,381	6,467	12,914
Supplies and Materials	2,875		2,875		2,875
Other Objects	6,100		6,100	2,440	3,660
Total Support Services – School Administration	383,331	3,500	386,831	363,910	22,921
Security:					
Salaries	85,416	(19,600)	65,816	60,875	4,941
Total Security	85,416	(19,600)	65,816	60,875	4,941
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	6,800	8,500	15,300	2,923	12,377
Total Student Transportation Services	6,800	8,500	15,300	2,923	12,377
Unallocated Benefits:					
Health Benefits	796,811		796,811	796,811	
Total Unallocated Benefits	796,811	-	796,811	796,811	-
Total Undistributed Expenditures	1,878,585	(16,100)	1,862,485	1,807,163	55,322
Total Expenditures - Current Expense	5,230,889	(246,550)	4,984,339	4,861,496	122,843
Total Expenditures - School Based	5,230,889	(246,550)	4,984,339	4,861,496	122,843
Other Financing Sources:					
Transfers In	5,217,935	(246,550)	4,971,385	4,860,248	(111,137)
Total Other Financing Sources	5,217,935	(246,550)	4,971,385	4,860,248	(111,137)
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(12,954)		(12,954)	(1,248)	11,706
Fund Balances, July 1	12,954		12,954	12,954	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 11,706	\$ 11,706

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2023

School: South Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Kindergarten	\$ 60,000	\$ 42,000	\$ 102,000	\$ 100,328	\$ 1,672
Grades 1- 5	1,801,937	(181,000)	1,620,937	1,620,436	501
Grades 6-8	928,501	(103,500)	825,001	821,120	3,881
Undistributed Instruction:					
Other Salaries of Instruction	68,537	5,000	73,537	72,562	975
Purchased Professional & Educational Services		500	500		500
Purchased Technical Services	2,400		2,400	2,400	
General Supplies	62,982	(9,136)	53,846	47,099	6,747
Other Objects	20,420	(5,031)	15,389	6,461	8,928
Total Regular Programs	2,944,777	(251,167)	2,693,610	2,670,406	23,204
Instruction - Special Education:					
Resource Room/Resource Center:					
Salaries of Teachers	424,879	86,000	510,879	510,170	709
Other Salaries of Instruction	9,750	(9,000)	750	652	98
General Supplies	8,920		8,920	8,444	476
Total Resource Room/Resource Center	443,549	77,000	520,549	519,266	1,283
Autism:					
Salaries of Teachers	374,723	65,000	439,723	439,562	161
Other Salaries of Instruction	191,723	(26,000)	165,723	164,129	1,594
General Supplies	5,815		5,815	5,281	534
Total Autism	572,261	39,000	611,261	608,972	2,289
Total Special Education	1,015,810	116,000	1,131,810	1,128,238	3,572
Bilingual Education:					
Salaries of Teachers	1,857,117	75,000	1,932,117	1,931,241	876
Other Salaries of Instruction	113,283	(34,000)	79,283	79,137	146
General Supplies	10,500	(1,000)	9,500	5,435	4,065
Total Bilingual Education	1,980,900	40,000	2,020,900	2,015,813	5,087
School Sponsored Co-curricular Activities:					
Salaries	30,500	6,000	36,500	35,600	900
Supplies and Materials	900		900		900
Total School Sponsored Co-curricular Activities	31,400	6,000	37,400	35,600	1,800
School Sponsored Athletics:					
Salaries	17,000	(16,700)	300		300
Supplies and Materials	4,000		4,000	3,980	20
Total School Sponsored Athletics	21,000	(16,700)	4,300	3,980	320
Before/After School Programs:					
Salaries of Teachers	12,000	(12,000)			
Other Salaries for Instruction	3,360		3,360	3,178	182
Total Before/After School Programs	15,360	(12,000)	3,360	3,178	182
Total Instruction	6,009,247	(117,867)	5,891,380	5,857,215	34,165
Attendance and Social Work Services:					
Salaries	97,916	6,000	103,916	103,777	139
Salaries of Family Liaisons/Comm Parent Inv. Specialists	45,123	(8,000)	37,123	36,888	235
Supplies and Materials	1,027		1,027	844	183
Total Attendance and Social Work Services	144,066	(2,000)	142,066	141,509	557
Health Services:					
Salaries	105,066	2,000	107,066	106,430	636
Other Salaries	1,640		1,640	1,469	171
Supplies and Materials	3,309		3,309	2,360	949
Total Health Services	110,015	2,000	112,015	110,259	1,756

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2023

School: South Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Guidance:					
Salaries of Other Professional Staff	\$ 108,582		\$ 108,582	\$ 108,087	\$ 495
Supplies and Materials	979		979	941	38
Total Guidance	109,561	-	109,561	109,028	533
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	179,715	\$ 9,000	188,715	187,762	953
Salaries of Secretarial and Clerical Assistants	88,438	3,000	91,438	90,889	549
Salaries of Facilitators, Math & Literacy Coaches	176,062	1,000	177,062	176,976	86
Other Objects	5,114		5,114	4,800	314
Total Improvement of Instruction Services	449,329	13,000	462,329	460,427	1,902
Educational Media/Library Services:					
Salaries of Other Professional Staff	60,000	(30,000)	30,000	28,710	1,290
Total Educational Media/Library Services	60,000	(30,000)	30,000	28,710	1,290
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	326,778	55,000	381,778	380,932	846
Salaries of Secretarial and Clerical Assistants	88,438	3,000	91,438	91,354	84
Other Salaries	840	4,000	4,840	4,095	745
Other Purchased Services	20,868		20,868	14,536	6,332
Supplies and Materials	19,278	(3,000)	16,278	11,260	5,018
Other Objects	3,900		3,900	2,400	1,500
Total Support Services – School Administration	460,102	59,000	519,102	504,577	14,525
Security:					
Salaries	101,057	10,000	111,057	110,783	274
General Supplies	348		348	98	250
Total Security	101,405	10,000	111,405	110,881	524
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	18,700		18,700	4,426	14,274
Total Student Transportation Services	18,700	-	18,700	4,426	14,274
Unallocated Benefits:					
Health Benefits	1,174,247		1,174,247	1,174,247	
Total Unallocated Benefits	1,174,247	-	1,174,247	1,174,247	-
Total Undistributed Expenditures	2,627,425	52,000	2,679,425	2,644,064	35,361
Total Expenditures - Current Expense	8,636,672	(65,867)	8,570,805	8,501,279	69,526
Capital Outlay:					
Equipment:					
Regular Programs - Instruction:					
Grades 1-5		4,531	4,531	3,935	596
Total Equipment	-	4,531	4,531	3,935	596
Total Expenditures - School Based	8,636,672	(61,336)	8,575,336	8,505,214	70,122
Other Financing Sources:					
Transfers In	8,615,367	(61,336)	8,554,031	8,500,237	(53,794)
Total Other Financing Sources	8,615,367	(61,336)	8,554,031	8,500,237	(53,794)
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(21,305)		(21,305)	(4,977)	16,328
Fund Balances, July 1	21,305		21,305	21,305	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 16,328	\$ 16,328

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

Year ended June 30, 2023

School: Speedway Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Kindergarten	\$ 173,633	\$ 2,000	\$ 175,633	\$ 169,128	\$ 6,505
Grades 1- 5	1,310,992	(114,000)	1,196,992	1,195,901	1,091
Grades 6-8	977,880	(40,000)	937,880	936,918	962
Undistributed Instruction:					
Other Salaries of Instruction	106,529	6,000	112,529	111,597	932
General Supplies	43,807		43,807	39,187	4,620
Textbooks	2,000	411	2,411	2,394	17
Other Objects	12,465		12,465	9,875	2,590
Total Regular Programs	2,627,306	(145,589)	2,481,717	2,465,000	16,717
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	370,840	46,500	417,340	417,013	327
Other Salaries of Instruction	13,650	(9,000)	4,650	4,252	398
Total Learning and/or Language Disabilities	384,490	37,500	421,990	421,265	725
Resource Room/Resource Center:					
Salaries of Teachers	415,631	108,350	523,981	523,535	446
Other Salaries of Instruction	10,686	153,000	163,686	162,820	866
General Supplies	3,739		3,739	3,210	529
Total Resource Room/Resource Center	430,056	261,350	691,406	689,565	1,841
Total Special Education	814,546	298,850	1,113,396	1,110,830	2,566
School Sponsored Co-curricular Activities:					
Salaries	21,800		21,800	21,800	
Supplies and Materials	1,200		1,200	500	700
Total School Sponsored Co-curricular Activities	23,000	-	23,000	22,300	700
School Sponsored Athletics:					
Salaries	12,700		12,700	12,700	
Supplies and Materials	4,425		4,425	2,999	1,426
Total School Sponsored Athletics	17,125	-	17,125	15,699	1,426
Before/After School Programs:					
Salaries of Teachers	55,555	(30,000)	25,555	23,735	1,820
Total Before/After School Programs	55,555	(30,000)	25,555	23,735	1,820
Total Instruction	3,537,532	123,261	3,660,793	3,637,564	23,229
Attendance and Social Work Services:					
Salaries	80,000	(16,000)	64,000	64,000	
Salaries of Family Liaisons/Comm Parent Inv. Specialists	31,534	3,000	34,534	34,129	405
Supplies and Materials	4,992		4,992	4,136	856
Other Objects	3,046		3,046	2,860	186
Total Attendance and Social Work Services	119,572	(13,000)	106,572	105,125	1,447
Health Services:					
Salaries	103,305	1,000	104,305	104,264	41
Other Salaries	1,640	2,000	3,640	3,299	341
Supplies and Materials	3,009		3,009	2,230	779
Total Health Services	107,954	3,000	110,954	109,793	1,161
Guidance:					
Salaries of Other Professional Staff	77,557	3,000	80,557	79,906	651
Supplies and Materials	1,497		1,497	1,397	100
Other Objects	1,000		1,000	979	21
Total Guidance	80,054	3,000	83,054	82,282	772

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2023

School: Speedway Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	\$ 98,178	\$ 54,000	\$ 152,178	\$ 150,910	\$ 1,268
Salaries of Secretarial and Clerical Assistants	76,736	4,000	80,736	80,560	176
Salaries of Facilitators, Math & Literacy Coaches	180,468	1,000	181,468	180,746	722
Other Objects	3,600		3,600	3,561	39
Total Improvement of Instruction Services	<u>358,982</u>	<u>59,000</u>	<u>417,982</u>	<u>415,777</u>	<u>2,205</u>
Instructional Staff Training Services:					
Purchased Professional – Education Services	45,000	(15,000)	30,000	28,000	2,000
Other Objects	1,140		1,140	1,140	
Total Instructional Staff Training Services	<u>46,140</u>	<u>(15,000)</u>	<u>31,140</u>	<u>29,140</u>	<u>2,000</u>
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	351,737	(31,350)	320,387	319,691	696
Salaries of Secretarial and Clerical Assistants	76,736	4,000	80,736	80,292	444
Other Salaries	6,595	6,000	12,595	7,498	5,097
Other Purchased Services	18,318	2,011	20,329	11,920	8,409
Supplies and Materials	17,683		17,683	12,599	5,084
Other Objects	3,659		3,659	2,783	876
Total Support Services – School Administration	<u>474,728</u>	<u>(19,339)</u>	<u>455,389</u>	<u>434,783</u>	<u>20,606</u>
Security:					
Salaries	161,044	15,000	176,044	175,110	934
General Supplies	3,507	(2,422)	1,085	955	130
Total Security	<u>164,551</u>	<u>12,578</u>	<u>177,129</u>	<u>176,065</u>	<u>1,064</u>
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	11,900		11,900	11,523	377
Total Student Transportation Services	<u>11,900</u>	<u>-</u>	<u>11,900</u>	<u>11,523</u>	<u>377</u>
Unallocated Benefits:					
Health Benefits	838,748		838,748	838,748	
Total Unallocated Benefits	<u>838,748</u>	<u>-</u>	<u>838,748</u>	<u>838,748</u>	<u>-</u>
Total Undistributed Expenditures	<u>2,202,629</u>	<u>30,239</u>	<u>2,232,868</u>	<u>2,203,236</u>	<u>29,632</u>
Total Expenditures - Current Expense	<u>5,740,161</u>	<u>153,500</u>	<u>5,893,661</u>	<u>5,840,800</u>	<u>52,861</u>
Capital Outlay:					
Equipment:					
Regular Programs - Instruction:					
Grades 1-5	9,233		9,233	5,746	3,487
Total Equipment	<u>9,233</u>	<u>-</u>	<u>9,233</u>	<u>5,746</u>	<u>3,487</u>
Total Expenditures - School Based	<u>5,749,394</u>	<u>153,500</u>	<u>5,902,894</u>	<u>5,846,546</u>	<u>56,348</u>
Other Financing Sources:					
Transfers In	5,733,462	153,500	5,886,962	5,843,999	(42,963)
Total Other Financing Sources	<u>5,733,462</u>	<u>153,500</u>	<u>5,886,962</u>	<u>5,843,999</u>	<u>(42,963)</u>
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(15,932)		(15,932)	(2,547)	13,385
Fund Balances, July 1	15,932		15,932	15,932	
Fund Balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,385</u>	<u>\$ 13,385</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2023

School: Sussex Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Kindergarten	\$ 70,033	\$ 35,000	\$ 105,033	\$ 103,296	\$ 1,737
Grades 1- 5	843,795	101,400	945,195	944,568	627
Grades 6-8	894,887	30,000	924,887	923,425	1,462
Undistributed Instruction:					
Other Salaries of Instruction	38,645		38,645	37,841	804
Purchased Technical Services	2,094	(2,094)			
Other Purchased Services	4,000	(4,000)			
General Supplies	29,287		29,287	13,511	15,776
Textbooks	1,000		1,000		1,000
Other Objects	10,974		10,974	7,196	3,778
Total Regular Programs	1,894,715	160,306	2,055,021	2,029,837	25,184
Instruction - Special Education:					
Resource Room/Resource Center:					
Salaries of Teachers	196,402	7,000	203,402	203,053	349
Other Salaries of Instruction	3,900	(3,000)	900		900
General Supplies	2,000		2,000		2,000
Total Resource Room/Resource Center	202,302	4,000	206,302	203,053	3,249
Total Special Education	202,302	4,000	206,302	203,053	3,249
Bilingual Education:					
Salaries of Teachers	896,164	33,100	929,264	928,148	1,116
Other Salaries of Instruction	57,104	(16,000)	41,104	39,849	1,255
General Supplies	11,919		11,919	1,600	10,319
Textbooks	1,000	(1,000)			
Total Bilingual Education	966,187	16,100	982,287	969,597	12,690
School Sponsored Co-curricular Activities:					
Salaries	26,700	4,000	30,700	30,227	473
Supplies and Materials	1,200		1,200	912	288
Total School Sponsored Co-curricular Activities	27,900	4,000	31,900	31,139	761
School Sponsored Athletics:					
Salaries	17,000	(7,800)	9,200	9,200	
Supplies and Materials	7,350		7,350	2,519	4,831
Total School Sponsored Athletics	24,350	(7,800)	16,550	11,719	4,831
Before/After School Programs:					
Salaries of Teachers	23,220	(22,000)	1,220		1,220
Other Salaries of Instruction	8,122	(8,000)	122		122
Total Before/After School Programs	31,342	(30,000)	1,342	-	1,342
Total Instruction	3,146,796	146,606	3,293,402	3,245,345	48,057
Attendance and Social Work Services:					
Salaries	80,000	1,000	81,000	80,966	34
Salaries of Family Liaisons/Comm Parent Inv. Specialists	32,462	(8,000)	24,462	24,433	29
Supplies and Materials	500		500	498	2
Total Attendance and Social Work Services	112,962	(7,000)	105,962	105,897	65
Health Services:					
Salaries	109,436	2,000	111,436	110,508	928
Other Salaries	1,640	1,000	2,640	549	2,091
Supplies and Materials	1,744		1,744	1,024	720
Total Health Services	112,820	3,000	115,820	112,081	3,739

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2023

School: Sussex Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Guidance:					
Salaries of Other Professional Staff	\$ 60,627	\$ 4,000	\$ 64,627	\$ 63,732	\$ 895
Supplies and Materials	500		500		500
Total Guidance	61,127	4,000	65,127	63,732	1,395
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	121,643	(35,000)	86,643	84,957	1,686
Salaries of Secretarial and Clerical Assistants	59,280	(8,000)	51,280	51,097	183
Salaries of Facilitators, Math & Literacy Coaches	177,246	(8,500)	168,746	168,619	127
Other Objects	3,600		3,600		3,600
Total Improvement of Instruction Services	361,769	(51,500)	310,269	304,673	5,596
Instructional Staff Training Services:					
Purchased Professional – Education Services	2,600		2,600		2,600
Total Instructional Staff Training Services	2,600	-	2,600	-	2,600
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	264,399	(8,000)	256,399	256,036	363
Salaries of Secretarial and Clerical Assistants	59,280	(7,000)	52,280	51,831	449
Other Salaries	840	2,000	2,840	2,247	593
Other Purchased Services	19,543		19,543	10,431	9,112
Supplies and Materials	11,671		11,671		11,671
Other Objects	17,477		17,477	8,037	9,440
Total Support Services – School Administration	373,210	(13,000)	360,210	328,582	31,628
Security:					
Salaries	56,862	1,500	58,362	57,923	439
Total Security	56,862	1,500	58,362	57,923	439
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	10,900		10,900	5,202	5,698
Total Student Transportation Services	10,900	-	10,900	5,202	5,698
Unallocated Benefits:					
Health Benefits	677,988		677,988	677,988	
Total Unallocated Benefits	677,988	-	677,988	677,988	-
Total Undistributed Expenditures	1,770,238	(63,000)	1,707,238	1,656,078	51,160
Total Expenditures - Current Expense	4,917,034	83,606	5,000,640	4,901,423	99,217
Capital Outlay:					
Equipment:					
Regular Programs - Instruction: Grades 1-5	6,154	(6,000)	154		154
Undistributed Expenditures: Security:	2,000		2,000		2,000
Total Equipment	8,154	(6,000)	2,154	-	2,154
Total Expenditures - School Based	4,925,188	77,606	5,002,794	4,901,423	101,371
Other Financing Sources:					
Transfers In	4,908,429	77,606	4,986,035	4,926,955	(59,080)
Total Other Financing Sources	4,908,429	77,606	4,986,035	4,926,955	(59,080)
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(16,759)		(16,759)	25,532	42,291
Fund Balances, July 1	16,759		16,759	16,759	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 42,291	\$ 42,291

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2023

School: Technology High	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Grades 9-12	\$ 3,756,631	\$ 12,000	\$ 3,768,631	\$ 3,767,283	\$ 1,348
Undistributed Instruction:					
Purchased Technical Services	2,827		2,827	1,428	1,399
General Supplies	108,023	26,500	134,523	94,276	40,247
Other Objects	70,410	(38,500)	31,910	11,133	20,777
Total Regular Programs	3,937,891	-	3,937,891	3,874,120	63,771
Instruction - Special Education:					
Auditory Impairments:					
Salaries of Teachers	308,534	(44,500)	264,034	263,981	53
Other Salaries of Instruction	109,646	(40,000)	69,646	59,657	9,989
General Supplies	4,230		4,230	3,900	330
Total Auditory Impairments	422,410	(84,500)	337,910	327,538	10,372
Resource Room/Resource Center:					
Salaries of Teachers	157,942	8,000	165,942	165,803	139
Other Salaries of Instruction	3,900	2,000	5,900	4,942	958
General Supplies	2,230		2,230	2,230	-
Total Resource Room/Resource Center	164,072	10,000	174,072	170,745	3,327
Total Special Education	586,482	(74,500)	511,982	498,283	13,699
Bilingual Education:					
Salaries of Teachers	30,000	(30,000)			
Other Salaries of Instruction	1,950	(1,950)			
Total Bilingual Education	31,950	(31,950)	-	-	-
School Sponsored Co-curricular Activities:					
Salaries	91,953	(75,500)	16,453	16,127	326
Supplies and Materials	7,500	(7,500)			
Total School Sponsored Co-curricular Activities	99,453	(83,000)	16,453	16,127	326
School Sponsored Athletics:					
Salaries	133,400	31,000	164,400	163,450	950
Supplies and Materials	26,663	(10,960)	15,703	13,366	2,337
Other Objects	10,000		10,000	10,000	
Total School Sponsored Athletics	170,063	20,040	190,103	186,816	3,287
Before/After School Programs:					
Salaries of Teachers	25,502	20,000	45,502	44,631	871
Total Before/After School Programs	25,502	20,000	45,502	44,631	871
Total Instruction	4,851,341	(149,410)	4,701,931	4,619,977	81,954
Attendance and Social Work Services:					
Salaries	108,582		108,582	108,086	496
Salaries of Family Liaisons/Comm Parent Inv. Specialists	37,098		37,098	33,630	3,468
Total Attendance and Social Work Services	145,680	-	145,680	141,716	3,964
Health Services:					
Salaries	103,330	4,000	107,330	106,510	820
Other Salaries	1,640		1,640	1,473	167
Supplies and Materials	500		500	375	125
Total Health Services	105,470	4,000	109,470	108,358	1,112
Guidance:					
Salaries of Other Professional Staff	281,062	3,000	284,062	283,367	695
Other Salaries		108,000	108,000	107,779	221
Supplies and Materials	1,021		1,021	979	42
Total Guidance	282,083	111,000	393,083	392,125	958

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2023

School: Technology High	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	\$ 117,581	\$ 6,000	\$ 123,581	\$ 122,858	\$ 723
Salaries of Other Professional Staff	467,704	39,000	506,704	506,027	677
Salaries of Secretarial and Clerical Assistants	85,706	6,000	91,706	90,792	914
Other Objects	3,000		3,000	420	2,580
Total Improvement of Instruction Services	673,991	51,000	724,991	720,097	4,894
Educational Media/Library Services:					
Salaries of Other Professional Staff	73,404	15,000	88,404	87,801	603
Total Educational Media/Library Services	73,404	15,000	88,404	87,801	603
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	264,644	46,000	310,644	310,561	83
Salaries of Secretarial and Clerical Assistants	85,706	4,000	89,706	89,416	290
Other Salaries	4,200	1,000	5,200	4,618	582
Other Purchased Services	20,174	2,800	22,974	10,899	12,075
Supplies and Materials	13,260	(2,800)	10,460	4,823	5,637
Other Objects	8,118		8,118	2,750	5,368
Total Support Services – School Administration	396,102	51,000	447,102	423,067	24,035
Security:					
Salaries	183,532	15,000	198,532	197,725	807
Total Security	183,532	15,000	198,532	197,725	807
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	23,500		23,500	7,877	15,623
Total Student Transportation Services	23,500	-	23,500	7,877	15,623
Unallocated Benefits:					
Health Benefits	1,097,362		1,097,362	1,097,362	
Total Unallocated Benefits	1,097,362	-	1,097,362	1,097,362	-
Total Undistributed Expenditures	2,981,124	247,000	3,228,124	3,176,128	51,996
Total Expenditures - Current Expense	7,832,465	97,590	7,930,055	7,796,105	133,950
Capital Outlay:					
Equipment:					
Undistributed Expenditures:					
Non-Instructional Equipment	15,264	5,960	21,224	21,224	
Total Equipment	15,264	5,960	21,224	21,224	-
Total Expenditures - School Based	7,847,729	103,550	7,951,279	7,817,329	133,950
Other Financing Sources:					
Transfers In	7,807,073	103,550	7,910,623	7,847,457	(63,166)
Total Other Financing Sources	7,807,073	103,550	7,910,623	7,847,457	(63,166)
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(40,656)		(40,656)	30,128	70,784
Fund Balances, July 1	40,656		40,656	40,656	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 70,784	\$ 70,784

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2023

School: Thirteenth Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Kindergarten	\$ 235,810	\$ (3,950)	\$ 231,860	\$ 231,758	\$ 102
Grades 1- 5	1,417,986	(38,000)	1,379,986	1,377,989	1,997
Grades 6-8	843,328	(120,000)	723,328	722,323	1,005
Undistributed Instruction:					
Other Salaries of Instruction	75,114	(15,000)	60,114	58,740	1,374
General Supplies	47,553	(2,975)	44,578	33,742	10,836
Textbooks	1,000		1,000		1,000
Other Objects	14,625		14,625	11,893	2,732
Total Regular Programs	2,635,416	(179,925)	2,455,491	2,436,445	19,046
Instruction - Special Education:					
Multiple Disabilities:					
Salaries of Teachers	268,091	500	268,591	268,268	323
Other Salaries of Instruction	40,624	(4,000)	36,624	35,361	1,263
General Supplies	3,682		3,682	2,993	689
Total Multiple Disabilities	312,397	(3,500)	308,897	306,622	2,275
Resource Room/Resource Center:					
Salaries of Teachers	205,609	(9,000)	196,609	195,773	836
Other Salaries of Instruction	5,850	(5,000)	850		850
General Supplies	3,000		3,000		3,000
Total Resource Room/Resource Center	214,459	(14,000)	200,459	195,773	4,686
Autism:					
Salaries of Teachers	799,988	6,000	805,988	805,473	515
Other Salaries of Instruction	90,774	(19,000)	71,774	68,323	3,451
General Supplies	12,366		12,366	7,287	5,079
Total Autism	903,128	(13,000)	890,128	881,083	9,045
Total Special Education	1,429,984	(30,500)	1,399,484	1,383,478	16,006
Bilingual Education:					
Salaries of Teachers	60,000	16,000	76,000	75,773	227
Total Bilingual Education	60,000	16,000	76,000	75,773	227
School Sponsored Co-curricular Activities:					
Salaries	25,800	(3,000)	22,800	22,725	75
Supplies and Materials	2,560	(2,000)	560		560
Total School Sponsored Co-curricular Activities	28,360	(5,000)	23,360	22,725	635
School Sponsored Athletics:					
Salaries	12,700	1,000	13,700	12,700	1,000
Supplies and Materials	4,500		4,500	4,499	1
Total School Sponsored Athletics	17,200	1,000	18,200	17,199	1,001
Before/After School Programs:					
Salaries of Teachers	32,878	(4,400)	28,478	22,662	5,816
Other Salaries for Instruction	12,960	1,000	13,960	13,611	349
Total Before/After School Programs	45,838	(3,400)	42,438	36,273	6,165
Total Instruction	4,216,798	(201,825)	4,014,973	3,971,893	43,080
Attendance and Social Work Services:					
Salaries	105,571		105,571	105,320	251
Salaries of Family Liaisons/Comm Parent Inv.					
Specialists	31,534	(20,000)	11,534	11,039	495
Supplies and Materials	1,470		1,470		1,470
Other Objects	4,000		4,000	2,968	1,032
Total Attendance and Social Work Services	142,575	(20,000)	122,575	119,327	3,248

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2023

School: Thirteenth Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Health Services:					
Salaries	\$ 103,330	\$ 1,000	\$ 104,330	\$ 104,035	\$ 295
Other Salaries	1,640	1,000	2,640	2,244	396
Supplies and Materials	1,235		1,235	1,026	209
Total Health Services	106,205	2,000	108,205	107,305	900
Guidance:					
Salaries of Other Professional Staff	59,752	(20,000)	39,752	37,912	1,840
Total Guidance	59,752	(20,000)	39,752	37,912	1,840
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	115,572	(30,000)	85,572	80,024	5,548
Salaries of Secretarial and Clerical Assistants	84,129	(27,000)	57,129	56,426	703
Salaries of Facilitators, Math & Literacy Coaches	171,700	(63,000)	108,700	108,548	152
Other Objects	3,600	(3,000)	600		600
Total Improvement of Instruction Services	375,001	(123,000)	252,001	244,998	7,003
Educational Media/Library Services:					
Salaries of Other Professional Staff	104,461	(55,000)	49,461	48,516	945
Total Educational Media/Library Services	104,461	(55,000)	49,461	48,516	945
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	274,081	(4,000)	270,081	269,514	567
Salaries of Secretarial and Clerical Assistants	84,129	30,000	114,129	113,888	241
Other Purchased Services	13,101		13,101	7,642	5,459
Supplies and Materials	4,204		4,204	324	3,880
Other Objects	4,334		4,334	3,265	1,069
Total Support Services – School Administration	379,849	26,000	405,849	394,633	11,216
Security:					
Salaries	113,776		113,776	110,980	2,796
Total Security	113,776	-	113,776	110,980	2,796
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	14,450		14,450	9,375	5,075
Total Student Transportation Services	14,450	-	14,450	9,375	5,075
Unallocated Benefits:					
Health Benefits	978,539		978,539	978,539	
Total Unallocated Benefits	978,539	-	978,539	978,539	-
Total Undistributed Expenditures	2,274,608	(190,000)	2,084,608	2,051,585	33,023
Total Expenditures - Current Expense	6,491,406	(391,825)	6,099,581	6,023,478	76,103
Capital Outlay:					
Equipment:					
Undistributed Expenditures:					
School Administration		2,975	2,975	2,970	5
Total Equipment	-	2,975	2,975	2,970	5
Total Expenditures - School Based	6,491,406	(388,850)	6,102,556	6,026,448	76,108
Other Financing Sources:					
Transfers In	6,480,780	(388,850)	6,091,930	6,035,189	(56,741)
Total Other Financing Sources	6,480,780	(388,850)	6,091,930	6,035,189	(56,741)
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(10,626)		(10,626)	8,741	19,367
Fund Balances, July 1	10,626		10,626	10,626	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 19,367	\$ 19,367

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2023

School: University High	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Grades 6-8	\$ 65,703	\$ 50	\$ 65,753	\$ 65,739	\$ 14
Grades 9-12	3,333,934	(89,000)	3,244,934	3,243,583	1,351
Undistributed Instruction:					
General Supplies	87,322	(37,100)	50,222	44,794	5,428
Textbooks	16,220		16,220	5,936	10,284
Other Objects	11,540	(11,077)	463		463
Total Regular Programs	3,514,719	(137,127)	3,377,592	3,360,052	17,540
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers		24,000	24,000	22,363	1,637
Other Salaries of Instruction	1,950	(1,950)			
Total Learning and/or Language Disabilities	1,950	22,050	24,000	22,363	1,637
Resource Room/Resource Center:					
Salaries of Teachers	164,144	(23,000)	141,144	137,331	3,813
Other Salaries of Instruction	5,850	(5,850)			
Total Resource Room/Resource Center	169,994	(28,850)	141,144	137,331	3,813
Total Special Education	171,944	(6,800)	165,144	159,694	5,450
School Sponsored Co-curricular Activities:					
Salaries	98,203	(23,000)	75,203	74,700	503
Supplies and Materials	6,885	(5,000)	1,885	1,680	205
Total School Sponsored Co-curricular Activities	105,088	(28,000)	77,088	76,380	708
School Sponsored Athletics:					
Salaries	159,100	6,000	165,100	164,500	600
Supplies and Materials	52,223	(15,000)	37,223	37,166	57
Other Objects	16,434		16,434	16,434	
Total School Sponsored Athletics	227,757	(9,000)	218,757	218,100	657
Before/After School Programs:					
Salaries of Teachers	35,998	(32,000)	3,998		3,998
Total Before/After School Programs	35,998	(32,000)	3,998	-	3,998
Total Instruction	4,055,506	(212,927)	3,842,579	3,814,226	28,353
Attendance and Social Work Services:					
Salaries	105,919		105,919	104,584	1,335
Salaries of Family Liaisons/Comm Parent Inv.					
Specialists	31,534	2,000	33,534	32,460	1,074
Other Objects	13,741		13,741	3,313	10,428
Total Attendance and Social Work Services	151,194	2,000	153,194	140,357	12,837
Health Services:					
Salaries	107,418	4,000	111,418	111,232	186
Other Salaries	1,640		1,640	1,019	621
Supplies and Materials	2,500		2,500	1,446	1,054
Total Health Services	111,558	4,000	115,558	113,697	1,861
Guidance:					
Salaries of Other Professional Staff	311,275	(13,000)	298,275	297,897	378
Supplies and Materials	1,200		1,200	177	1,023
Total Guidance	312,475	(13,000)	299,475	298,074	1,401

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2023

School: University High	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	\$ 130,553	\$ (23,000)	\$ 107,553	\$ 106,560	\$ 993
Salaries of Other Professional Staff	608,355	32,000	640,355	639,449	906
Salaries of Secretarial and Clerical Assistants	25,302	24,000	49,302	49,215	87
Purchased Professional – Education Services	3,500	(3,037)	463	463	
Other Objects	3,600	(2,000)	1,600	490	1,110
Total Improvement of Instruction Services	771,310	27,963	799,273	796,177	3,096
Instructional Staff Training Services:					
Purchased Professional – Education Services	4,260	(2,075)	2,185		2,185
Total Instructional Staff Training Services	4,260	(2,075)	2,185	-	2,185
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	283,339	9,000	292,339	291,563	776
Salaries of Secretarial and Clerical Assistants	78,257	(25,000)	53,257	47,790	5,467
Other Salaries	2,871	23,100	25,971	21,622	4,349
Other Purchased Services	26,913	(4,500)	22,413	16,583	5,830
Supplies and Materials	9,020		9,020	8,004	1,016
Other Objects	21,450		21,450	9,579	11,871
Total Support Services – School Administration	421,850	2,600	424,450	395,141	29,309
Security:					
Salaries	153,772	(18,000)	135,772	134,584	1,188
General Supplies	950		950		950
Total Security	154,722	(18,000)	136,722	134,584	2,138
Student Transportation Services:					
Contracted Services – Transportation (Other than Between Home and School) – Vendors	11,290	7,790	19,080	3,872	15,208
Total Student Transportation Services	11,290	7,790	19,080	3,872	15,208
Unallocated Benefits:					
Health Benefits	894,664		894,664	894,664	
Total Unallocated Benefits	894,664	-	894,664	894,664	-
Total Undistributed Expenditures	2,833,323	11,278	2,844,601	2,776,566	68,035
Total Expenditures - Current Expense	6,888,829	(201,649)	6,687,180	6,590,792	96,388
Capital Outlay:					
Equipment:					
Undistributed Expenditures:					
Non-Instructional Equipment	30,927		30,927	6,430	24,497
Total Equipment	30,927	-	30,927	6,430	24,497
Total Expenditures - School Based	6,919,756	(201,649)	6,718,107	6,597,222	120,885
Other Financing Sources:					
Transfers In	6,874,022	(201,649)	6,672,373	6,579,692	(92,681)
Total Other Financing Sources	6,874,022	(201,649)	6,672,373	6,579,692	(92,681)
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(45,734)		(45,734)	(17,530)	28,204
Fund Balances, July 1	45,734		45,734	45,734	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 28,204	\$ 28,204

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2023

School: Weequahic High	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Grades 9-12	\$ 2,504,620	\$ 435,000	\$ 2,939,620	\$ 2,935,534	\$ 4,086
Undistributed Instruction:					
General Supplies	67,953	(19,000)	48,953	46,089	2,864
Textbooks	7,000	(7,000)			
Other Objects	23,101	17,362	40,463	38,350	2,113
Total Regular Programs	2,602,674	426,362	3,029,036	3,019,973	9,063
Instruction - Special Education:					
Cognitive - Mild:					
Salaries of Teachers	266,537	(91,000)	175,537	170,168	5,369
Other Salaries of Instruction	9,750	(5,000)	4,750	4,750	
General Supplies	4,400	(542)	3,858	3,858	
Total Cognitive - Mild	280,687	(96,542)	184,145	174,026	10,119
Learning and/or Language Disabilities:					
Salaries of Teachers	516,037	10,000	526,037	525,544	493
Other Salaries of Instruction	7,800	(7,800)			
General Supplies	8,800	(240)	8,560	8,560	
Total Learning and/or Language Disabilities	532,637	1,960	534,597	534,104	493
Resource Room/Resource Center:					
Salaries of Teachers	208,631	(78,000)	130,631	129,431	1,200
Other Salaries of Instruction	5,850	(5,000)	850		850
General Supplies	2,000	(178)	1,822	1,822	
Total Resource Room/Resource Center	216,481	(83,178)	133,303	131,253	2,050
Total Special Education	1,029,805	(177,760)	852,045	839,383	12,662
School Sponsored Co-curricular Activities:					
Salaries	60,900	(28,200)	32,700	32,622	78
Total School Sponsored Co-curricular Activities	60,900	(28,200)	32,700	32,622	78
School Sponsored Athletics:					
Salaries	146,400	71,100	217,500	217,500	
Supplies and Materials	77,868	(9,400)	68,468	66,735	1,733
Other Objects	23,000		23,000	23,000	
Total School Sponsored Athletics	247,268	61,700	308,968	307,235	1,733
Before/After School Programs:					
Salaries of Teachers	27,880	(10,000)	17,880	16,648	1,232
Total Before/After School Programs	27,880	(10,000)	17,880	16,648	1,232
Total Instruction	3,968,527	272,102	4,240,629	4,215,861	24,768
Attendance and Social Work Services:					
Salaries	107,500	(80,000)	27,500	26,441	1,059
Salaries of Family Liaisons/Comm Parent Inv. Specialists	32,462	(1,000)	31,462	29,174	2,288
Total Attendance and Social Work Services	139,962	(81,000)	58,962	55,615	3,347
Health Services:					
Salaries	103,330	3,000	106,330	105,490	840
Other Salaries	1,640		1,640	1,445	195
Supplies and Materials	1,000		1,000	999	1
Total Health Services	105,970	3,000	108,970	107,934	1,036
Guidance:					
Salaries of Other Professional Staff	214,210	4,000	218,210	217,298	912
Other Salaries	68,340	44,000	112,340	111,420	920
Total Guidance	282,550	48,000	330,550	328,718	1,832

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2023

School: Weequahic High	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	\$ 117,786	\$ (55,000)	\$ 62,786	\$ 61,576	\$ 1,210
Salaries of Other Professional Staff	654,262	(40,000)	614,262	610,401	3,861
Salaries of Secretarial and Clerical Assistants	79,015	3,000	82,015	81,656	359
Purchased Professional –Education Services	31,000	(18,100)	12,900	12,900	
Other Objects	3,600	(3,600)			
Total Improvement of Instruction Services	885,663	(113,700)	771,963	766,533	5,430
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	259,127	73,000	332,127	331,273	854
Salaries of Secretarial and Clerical Assistants	79,015	10,000	89,015	88,301	714
Other Salaries	6,030	50	6,080	6,032	48
Other Purchased Services	29,650	3,150	32,800	22,834	9,966
Supplies and Materials	6,929	(646)	6,283	5,368	915
Other Objects	8,164	3,461	11,625	11,417	208
Total Support Services – School Administration	388,915	89,015	477,930	465,225	12,705
Security:					
Salaries	243,157	2,000	245,157	244,880	277
Total Security	243,157	2,000	245,157	244,880	277
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	12,175	3,450	15,625	12,300	3,325
Total Student Transportation Services	12,175	3,450	15,625	12,300	3,325
Unallocated Benefits:					
Health Benefits	859,717		859,717	859,717	
Total Unallocated Benefits	859,717	-	859,717	859,717	-
Total Undistributed Expenditures	2,918,109	(49,235)	2,868,874	2,840,922	27,952
Total Expenditures - Current Expense	6,886,636	222,867	7,109,503	7,056,783	52,720
Capital Outlay:					
Equipment:					
Regular Programs - Instruction:					
Grades 9-12	21,552	12,284	33,836	33,836	
Total Equipment	21,552	12,284	33,836	33,836	-
Total Expenditures - School Based	6,908,188	235,151	7,143,339	7,090,619	52,720
Other Financing Sources:					
Transfers In	6,830,038	235,151	7,065,189	7,021,516	(43,673)
Total Other Financing Sources	6,830,038	235,151	7,065,189	7,021,516	(43,673)
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(78,150)		(78,150)	(69,103)	9,047
Fund Balances, July 1	78,150		78,150	78,150	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 9,047	\$ 9,047

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2023

School: West Side High	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Grades 9-12	\$ 3,706,815	\$ (94,000)	\$ 3,612,815	\$ 3,612,137	\$ 678
Undistributed Instruction:					
Purchased Technical Services	10,820	(10,820)			
General Supplies	127,621	(30,400)	97,221	59,147	38,074
Other Objects	11,420	(3,000)	8,420	6,890	1,530
Total Regular Programs	3,856,676	(138,220)	3,718,456	3,678,174	40,282
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	637,739	(10,000)	627,739	624,081	3,658
Other Salaries of Instruction	15,600	(15,600)			
General Supplies	9,000	(9,000)			
Total Learning and/or Language Disabilities	662,339	(34,600)	627,739	624,081	3,658
Resource Room/Resource Center:					
Salaries of Teachers	224,926	(49,000)	175,926	175,232	694
Other Salaries of Instruction	3,900	197,000	200,900	199,866	1,034
General Supplies	3,000	(3,000)			
Total Resource Room/Resource Center	231,826	145,000	376,826	375,098	1,728
Total Special Education	894,165	110,400	1,004,565	999,179	5,386
School Sponsored Co-curricular Activities:					
Salaries	59,953	(55,000)	4,953		4,953
Total School Sponsored Co-curricular Activities	59,953	(55,000)	4,953	-	4,953
School Sponsored Athletics:					
Salaries	180,100	47,500	227,600	227,600	
Supplies and Materials	53,917	(26,790)	27,127	19,684	7,443
Other Objects	23,000		23,000	23,000	
Total School Sponsored Athletics	257,017	20,710	277,727	270,284	7,443
Before/After School Programs:					
Salaries of Teachers	26,568	(20,000)	6,568	3,552	3,016
Total Before/After School Programs	26,568	(20,000)	6,568	3,552	3,016
Total Instruction	5,094,379	(82,110)	5,012,269	4,951,189	61,080
Attendance and Social Work Services:					
Salaries	216,239		216,239	214,927	1,312
Salaries of Family Liaisons/Comm Parent Inv. Specialists	36,170	2,000	38,170	37,707	463
Total Attendance and Social Work Services	252,409	2,000	254,409	252,634	1,775
Health Services:					
Salaries	101,261	4,000	105,261	104,293	968
Other Salaries	1,640		1,640	1,445	195
Supplies and Materials	4,000		4,000	679	3,321
Total Health Services	106,901	4,000	110,901	106,417	4,484
Guidance:					
Salaries of Other Professional Staff	325,112	30,000	355,112	354,125	987
Other Salaries	112,643	(44,000)	68,643	68,310	333
Total Guidance	437,755	(14,000)	423,755	422,435	1,320

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2023

School: West Side High	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	\$ 111,223	\$ 6,000	\$ 117,223	\$ 116,512	\$ 711
Salaries of Other Professional Staff	632,261	26,000	658,261	656,493	1,768
Salaries of Secretarial and Clerical Assistants	218,315	28,000	246,315	246,028	287
Purchased Professional – Education Services	86,500	9,500	96,000	55,215	40,785
Other Objects	3,600		3,600	3,600	
Total Improvement of Instruction Services	1,051,899	69,500	1,121,399	1,077,848	43,551
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	262,458	42,000	304,458	302,686	1,772
Salaries of Secretarial and Clerical Assistants	218,315	(20,000)	198,315	194,946	3,369
Other Purchased Services	23,279	12,200	35,479	25,382	10,097
Other Objects	3,000	(105)	2,895	2,365	530
Total Support Services – School Administration	507,052	34,095	541,147	525,379	15,768
Security:					
Salaries	339,839	121,500	461,339	461,335	4
Total Security	339,839	121,500	461,339	461,335	4
Student Transportation Services:					
Contracted Services – Transportation (Other than Between Home and School) – Vendors	10,575	3,105	13,680		13,680
Total Student Transportation Services	10,575	3,105	13,680	-	13,680
Unallocated Benefits:					
Health Benefits	1,174,247		1,174,247	1,174,247	
Total Unallocated Benefits	1,174,247	-	1,174,247	1,174,247	-
Total Undistributed Expenditures	3,880,677	220,200	4,100,877	4,020,295	80,582
Total Expenditures - Current Expense	8,975,056	138,090	9,113,146	8,971,484	141,662
Capital Outlay:					
Equipment:					
Regular Programs - Instruction:					
Grades 9-12	8,300	1,490	9,790	9,790	
Total Equipment	8,300	1,490	9,790	9,790	-
Total Expenditures - School Based	8,983,356	139,580	9,122,936	8,981,274	141,662
Other Financing Sources:					
Transfers In	8,956,262	139,580	9,095,842	9,056,564	(39,278)
Total Other Financing Sources	8,956,262	139,580	9,095,842	9,056,564	(39,278)
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(27,094)		(27,094)	75,290	102,384
Fund Balances, July 1	27,094		27,094	27,094	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 102,384	\$ 102,384

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2023

School: Wilson Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Kindergarten	\$ 716,823	\$ 22,800	\$ 739,623	\$ 737,875	\$ 1,748
Grades 1- 5	1,928,505	(197,000)	1,731,505	1,730,260	1,245
Grades 6-8	1,473,412	(20,000)	1,453,412	1,450,845	2,567
Undistributed Instruction:					
Other Salaries of Instruction	230,727	(20,000)	210,727	209,832	895
General Supplies	96,250		96,250	72,221	24,029
Textbooks	3,000		3,000		3,000
Other Objects	19,275	5,200	24,475	19,146	5,329
Total Regular Programs	4,467,992	(209,000)	4,258,992	4,220,179	38,813
Instruction - Special Education:					
Resource Room/Resource Center:					
Salaries of Teachers	713,483	11,000	724,483	724,351	132
Other Salaries of Instruction	17,440	(16,840)	600		600
General Supplies	9,000		9,000	7,921	1,079
Total Resource Room/Resource Center	739,923	(5,840)	734,083	732,272	1,811
Total Special Education	739,923	(5,840)	734,083	732,272	1,811
Bilingual Education:					
Salaries of Teachers	1,553,616	(235,000)	1,318,616	1,318,284	332
Other Salaries of Instruction	104,458	(31,000)	73,458	72,522	936
General Supplies	17,100		17,100	10,339	6,761
Total Bilingual Education	1,675,174	(266,000)	1,409,174	1,401,145	8,029
School Sponsored Co-curricular Activities:					
Salaries	33,800		33,800	33,785	15
Supplies and Materials	9,647		9,647	9,534	113
Total School Sponsored Co-curricular Activities	43,447	-	43,447	43,319	128
School Sponsored Athletics:					
Salaries	25,600	(10,900)	14,700	14,650	50
Supplies and Materials	35,157	(10,000)	25,157	18,841	6,316
Total School Sponsored Athletics	60,757	(20,900)	39,857	33,491	6,366
Before/After School Programs:					
Salaries of Teachers	86,400	(10,000)	76,400	66,351	10,049
Other Salaries for Instruction	6,900		6,900	2,138	4,762
Total Before/After School Programs	93,300	(10,000)	83,300	68,489	14,811
Total Instruction	7,080,593	(511,740)	6,568,853	6,498,895	69,958
Attendance and Social Work Services:					
Salaries	96,741	(31,000)	65,741	58,318	7,423
Salaries of Family Liaisons/Comm Parent Inv.					
Specialists	32,462	2,000	34,462	34,176	286
Supplies and Materials	6,930	(5,200)	1,730		1,730
Total Attendance and Social Work Services	136,133	(34,200)	101,933	92,494	9,439
Health Services:					
Salaries	191,429	18,000	209,429	209,333	96
Other Salaries	3,280		3,280	1,445	1,835
Supplies and Materials	11,993	(5,000)	6,993	3,671	3,322
Total Health Services	206,702	13,000	219,702	214,449	5,253
Guidance:					
Salaries of Other Professional Staff	88,623	4,000	92,623	92,244	379
Supplies and Materials	7,413		7,413	6,733	680
Total Guidance	96,036	4,000	100,036	98,977	1,059

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2023

School: Wilson Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	\$ 211,575	\$ 17,000	\$ 228,575	\$ 228,410	\$ 165
Salaries of Secretarial and Clerical Assistants	108,253	6,000	114,253	113,942	311
Salaries of Facilitators, Math & Literacy Coaches	181,366	(60,000)	121,366	117,160	4,206
Purchased Professional – Education Services	7,000	(7,000)			
Supplies and Materials	30,365	(10,000)	20,365	19,207	1,158
Other Objects	6,000	(6,000)			
Total Improvement of Instruction Services	544,559	(60,000)	484,559	478,719	5,840
Educational Media/Library Services:					
Salaries of Other Professional Staff	112,703	1,000	113,703	113,587	116
Supplies and Materials	8,892		8,892	2,857	6,035
Total Educational Media/Library Services	121,595	1,000	122,595	116,444	6,151
Instructional Staff Training Services:					
Purchased Professional – Education Services	8,100	(805)	7,295		7,295
Supplies and Materials	3,557		3,557	697	2,860
Total Instructional Staff Training Services	11,657	(805)	10,852	697	10,155
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	382,988	61,000	443,988	443,169	819
Salaries of Secretarial and Clerical Assistants	108,253	5,000	113,253	112,517	736
Other Purchased Services	24,225		24,225	20,923	3,302
Supplies and Materials	33,234		33,234	19,385	13,849
Other Objects	22,330		22,330	8,514	13,816
Total Support Services – School Administration	571,030	66,000	637,030	604,508	32,522
Security:					
Salaries	129,924	15,000	144,924	144,398	526
General Supplies	2,117		2,117	1,181	936
Total Security	132,041	15,000	147,041	145,579	1,462
Student Transportation Services:					
Contracted Services – Transportation (Other than Between Home and School) – Vendors	29,750		29,750	18,043	11,707
Total Student Transportation Services	29,750	-	29,750	18,043	11,707
Unallocated Benefits:					
Health Benefits	1,425,872		1,425,872	1,425,872	
Total Unallocated Benefits	1,425,872	-	1,425,872	1,425,872	-
Total Undistributed Expenditures	3,275,375	3,995	3,279,370	3,195,782	83,588
Total Expenditures - Current Expense	10,355,968	(507,745)	9,848,223	9,694,677	153,546
Capital Outlay:					
Equipment:					
Undistributed Expenditures:					
Non-Instructional Equipment	47,151		47,151	19,251	27,900
Total Equipment	47,151	-	47,151	19,251	27,900
Total Expenditures - School Based	10,403,119	(507,745)	9,895,374	9,713,928	181,446
Other Financing Sources:					
Transfers In	10,345,105	(507,745)	9,837,360	9,699,309	(138,051)
Total Other Financing Sources	10,345,105	(507,745)	9,837,360	9,699,309	(138,051)
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(58,014)		(58,014)	(14,619)	43,395
Fund Balances, July 1	58,014		58,014	58,014	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 43,395	\$ 43,395

Special Revenue Fund

Newark Public Schools
Special Revenue Fund
Combining Schedule of Program Revenues and Expenditures - Budgetary Basis
Year Ended June 30, 2023

	Title I Part A	Title I SIA Part A	Title II Part A	Title III	Title III Immigrant	Title IV	IDEA				Headstart Regular	Child and Adult Care Food Program	Carl Perkins Occupational
							Regular		COVID-19 ARP				
							Part B	Preschool	Part B	Preschool			
REVENUES													
Local sources													
State sources													
Federal sources													
Total revenues	\$ 31,719,628	\$ 4,219,269	\$ 2,371,604	\$ 1,559,659	\$ 66,461	\$ 2,066,605	\$ 12,784,288	\$ 395,691	\$ 1,339,011	\$ 153,730	\$ 7,902,352	\$ 4,607,316	\$ 447,670
EXPENDITURES													
Instruction:													
Salaries of teachers							\$ 1,073,628	\$ 65,828					
Other salaries for instruction	\$ 6,688,515	\$ 737,677		\$ 500,146	\$ 1,353		782,661				\$ 2,503,163	\$ 362,717	\$ 132,000
Unused vacation time													
Purchased prof. and technical services													102,286
Purchased prof. and educational services	3,026,199	685,807		43,081		\$ 182,250							
Purchased technical services													
Other purchased services													
General supplies	2,105,727	1,937,323		389,659	65,004	23,007	385,041	170,215	\$ 179,723	\$ 150,730	352,173		38,332
Textbooks													
Other objects	4,205	4,018		5,022							26,260		
Total instruction	11,824,646	3,364,825		937,908	66,357	205,257	2,241,330	236,043	179,723	150,730	2,881,596	362,717	272,618
Support services:													
Salaries of supervisors of instruction	148,896										136,865		
Salaries of program directors											115,956		
Salaries of other professional staff	112,891	\$ 200,408		100,964		66,529	1,154,289				65,374		
Salaries of secretarial and clerical asst.	55,421										129,739		
Other salaries	1,165,060	40,555	235,765			65,099	1,781,988		49,413		970,050	135,581	74,980
Salaries of Family/Parent Liaison and Community Parent Involv.											632,038		
Salaries of Community/School Coordinators											142,590		
Salaries of master teachers	274,210			127,222			107,498						
Unused Vacation Time													
Personal services - employee benefits	610,129	58,093	35,567	68,153	104	14,514	2,314,905	34,968	3,780		2,136,669		15,834
Purchased professional and technical services													75,550
Purchased professional-educational services	2,689,773	671,458	391,297	293,717		1,494,465	5,025,065	124,680	886,479	3,000			
Purchased educational services - contracted Pre-K													
Purchased educational services - Head Start													
Other Purchased Professional - Education Services											60,948		
Other purchased professional services	5,071		4,240	30,000			9,988				38,402		
Rentals			43,167				39,589				2,846		
Contr. Services - transportation							50,794	16,660	33,552		1,257		
Other Purchased Services												51,940	8,688
Cleaning, Repair & Maint. Services													
Communications/Telephone											6,839		
Travel	8,374		7,885								6,753		
Miscellaneous Purchases												4,053,454	
Supplies and materials	182,663	81,333	129,742	1,695		128,033	95,203		70,379		264,700	3,624	
Energy											17,688		
Other objects	333,447	3,005	4,691			2,325	31,292		115,685		244,822		
Total support services	5,585,935	854,444	1,052,762	621,751	104	1,861,348	10,536,888	159,648	1,159,288	3,000	4,973,536	4,244,599	175,052
Facilities acquisition and construction services:													
Construction services													
Buildings													
Equipment								6,070			47,220		
Instructional equipment													
Noninstructional equipment													
Total facilities acquisition and construction services								6,070			47,220		
Contribution to Charter Schools													
Contribution to school based budgets	14,309,047		1,318,842										
Total expenditures	\$ 31,719,628	\$ 4,219,269	\$ 2,371,604	\$ 1,559,659	\$ 66,461	\$ 2,066,605	\$ 12,784,288	\$ 395,691	\$ 1,339,011	\$ 153,730	\$ 7,902,352	\$ 4,607,316	\$ 447,670
(Deficiency) of revenues (under) expenditures													
Other financing sources:													
Transfer in													
Total other financing sources													
Net changes in fund balance													
Fund balance, July 1													
Fund balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Newark Public Schools
Special Revenue Fund
Combining Schedule of Program Revenues and Expenditures - Budgetary Basis
Year Ended June 30, 2023

	Supportive School Newark	Project Prevent Newark	The Centers for Disease Control HIV Prevention		COVID-19 CARES	US EPA Reduction In Lead	COVID-19 ESSER			COVID-19 ARP ESSER			
							CRRSA ESSER II	CRRSA Learning	Mental Health	COVID-19 ACSERS	Evidence		Evidence Based Comprehensive
											ARP ESSER III	Accelerated Learning	
REVENUES													
Local sources													
State sources													
Federal sources													
Total revenues	\$ 437,122	\$ 1,326,490	\$ 448,917	\$ 60,693	\$ 937,197	\$ 30,722,383	\$ 4,281,159	\$ 54	\$ 798,986	\$ 74,267,050	\$ 8,900	\$ 168,591	\$ 18,259
EXPENDITURES													
Instruction:													
Salaries of teachers													
Other salaries for instruction	\$ 3,888	\$ 3,860					\$ 4,172,546	\$ 2,295,161		\$ 62,939	\$ 563,743		\$ 62,721
Unused vacation time													
Purchased prof. and technical services													
Purchased prof. and educational services		4,100					1,829,135	1,246,929			2,278,621		
Purchased technical services							16,000				1,042,344		
Other purchased services							2,345			643,394			
General supplies	6,680	312	\$ 643	\$ 45,989			7,521,375				20,613,926	105,870	\$ 18,259
Textbooks							3,637,387				4,050,219		
Other objects							70,721				687,710		
Total instruction	10,568	8,272	643	45,989			17,249,509	3,542,090		706,333	29,236,563	168,591	18,259
Support services:													
Salaries of supervisors of instruction													
Salaries of program directors													
Salaries of other professional staff									2,289				
Salaries of secretarial and clerical asst.													
Other salaries	85,570		203,543				125,734				33,092		
Salaries of Family/Parent Liaison and Community Parent Involv.													
Salaries of Community/School Coordinators													
Salaries of master teachers													
Unused Vacation Time													
Personal services - employee benefits		937	67,291				335,877	175,198					
Purchased professional and technical services							-						
Purchased professional-educational services	257,262	1,182,260	173,450				1,602,536	563,871		90,364	3,499,378	\$ 8,900	
Purchased educational services - contracted Pre-K													
Purchased educational services - Head Start													
Other Purchased Professional - Education Services													
Other purchased professional services					14,704		95,001				11,722,484		
Rentals											182,040		
Contr. Services - transportation		7,442					15,154				41,621		
Other Purchased Services							3,191,303						
Cleaning, Repair & Maint. Services					\$ 903,106		4,545,695				20,334,303		
Communications/Telephone													
Travel		43,700											
Miscellaneous Purchases													
Supplies and materials	70,462	55,329	1,590				34,091	82,886			1,509,104		
Energy													
Other objects	12,323	29,487	2,400				10,039		\$ 54		3,057		
Total support services	426,554	1,318,218	448,274	14,704	937,197	10,004,225	739,069	\$ 54	92,653	37,325,079	8,900		
Facilities acquisition and construction services:													
Construction services							1,675,536				1,051,894		
Buildings											1,044,407		
Equipment							401,279						
Instructional equipment							1,348,434				3,594,369		
Noninstructional equipment							43,400				2,014,738		
Total facilities acquisition and construction services							3,468,649				7,705,408		
Contribution to Charter Schools													
Contribution to school based budgets													
Total expenditures	\$ 437,122	\$ 1,326,490	\$ 448,917	\$ 60,693	\$ 937,197	\$ 30,722,383	\$ 4,281,159	\$ 54	\$ 798,986	\$ 74,267,050	\$ 8,900	\$ 168,591	\$ 18,259
(Deficiency) of revenues (under) expenditures													
Other financing sources:													
Transfer in													
Total other financing sources													
Net changes in fund balance													
Fund balance, July 1													
Fund balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Newark Public Schools
Special Revenue Fund
Combining Schedule of Program Revenues and Expenditures - Budgetary Basis
Year Ended June 30, 2023

	COVID-19 ARP ESSER			NJDOE										
	Homeless	NJTSS Mental Health	NJ DOE SDA	Preschool Education Aid	Early Childhood Wrap Around	NJ BPU HVAC and Ventilation	NJ DCA Local Recreation	NJ School Climate	NJDOE Teach STEM Classes Non-Public	Non Public Textbooks	Non Public Tech Initiative	Non Public Nursing	Non Public Security	
REVENUES														
Local sources														
State sources			\$ 11,032,010	\$ 97,879,301	\$ 716,674	\$ 6,690,448	\$ 100,000	\$ 7,655	\$ 20,967	\$ 80,220	\$ 59,765	\$ 174,608	\$ 308,662	
Federal sources	\$ 178,644	\$ 44,376												
Total revenues	\$ 178,644	\$ 44,376	\$ 11,032,010	\$ 97,879,301	\$ 716,674	\$ 6,690,448	\$ 100,000	\$ 7,655	\$ 20,967	\$ 80,220	\$ 59,765	\$ 174,608	\$ 308,662	
EXPENDITURES														
Instruction:														
Salaries of teachers				\$ 15,427,824										
Other salaries for instruction				4,179,530					\$ 19,477					
Unused vacation time				12,758										
Purchased prof. and technical services														
Purchased prof. and educational services														
Purchased technical services														
Other purchased services														
General supplies				700,001				\$ 995		\$ 54,267				
Textbooks										\$ 80,220				
Other objects				22,800										
Total instruction				20,342,913				995	19,477	80,220	54,267			
Support services:														
Salaries of supervisors of instruction				874,240										
Salaries of program directors				774,365										
Salaries of other professional staff				2,435,302										
Salaries of secretarial and clerical asst.				468,122										
Other salaries	\$ 884			941,281										
Salaries of Family/Parent Liaison and Community Parent Involv.														
Salaries of Community/School Coordinators														
Salaries of master teachers				2,212,456										
Unused Vacation Time				67,682										
Personal services - employee benefits	68			7,432,158										
Purchased professional and technical services	47,400								1,490					
Purchased professional-educational services		\$ 44,376						6,660						
Purchased educational services - contracted Pre-K				51,521,602	\$ 716,674									
Purchased educational services - Head Start				8,482,819										
Other Purchased Professional - Education Services				168,792										
Other purchased professional services				1,266,202							\$ 174,608			
Rentals				477,362										
Contr. Services - transportation				78,307										
Other Purchased Services														
Cleaning, Repair & Maint. Services														
Communications/Telephone				3,965										
Travel				6,701										
Miscellaneous Purchases				196,700										
Supplies and materials	129,561			533,166										
Energy				5,896										
Other objects	731			219,410									\$ 308,662	
Total support services	178,644	44,376		78,166,528	716,674			6,660	1,490			174,608	308,662	
Facilities acquisition and construction services:														
Construction services			\$ 11,032,010			\$ 6,690,448	\$ 100,000							
Buildings														
Equipment														
Instructional equipment				11,586							5,498			
Noninstructional equipment				104,187										
Total facilities acquisition and construction services			11,032,010	115,773		6,690,448	100,000				5,498			
Contribution to Charter Schools				3,235,204										
Contribution to school based budgets														
Total expenditures	\$ 178,644	\$ 44,376	\$ 11,032,010	\$ 101,860,418	\$ 716,674	\$ 6,690,448	\$ 100,000	\$ 7,655	\$ 20,967	\$ 80,220	\$ 59,765	\$ 174,608	\$ 308,662	
(Deficiency) of revenues (under) expenditures				(3,981,117)										
Other financing sources:														
Transfer in				3,981,117										
Total other financing sources				3,981,117										
Net changes in fund balance														
Fund balance, July 1														
Fund balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

Newark Public Schools
Special Revenue Fund
Combining Schedule of Program Revenues and Expenditures - Budgetary Basis
Year Ended June 30, 2023

	Chapter 193			Chapter 192		Other Local Programs	Scholarship Fund	Student Activity Fund	Capital Lease First Hope	Totals
	Non Public Supplemental Instruction	Non Public Exam & Classification	Non Public Corrective Speech	Non Public ESL	Non Public Compensatory Education					
REVENUES										
Local sources										3,884,834
State sources	\$ 22,467	\$ 26,182	\$ 7,906	\$ 21,849	\$ 165,936	\$ 531,151	\$ 52,000	\$ 3,301,683		117,314,650
Federal sources										183,332,105
Total revenues	<u>\$ 22,467</u>	<u>\$ 26,182</u>	<u>\$ 7,906</u>	<u>\$ 21,849</u>	<u>\$ 165,936</u>	<u>\$ 531,151</u>	<u>\$ 52,000</u>	<u>\$ 3,301,683</u>	<u>\$ -</u>	<u>\$ 304,531,589</u>
EXPENDITURES										
Instruction:										
Salaries of teachers										16,567,280
Other salaries for instruction						\$ 73,642				23,145,739
Unused vacation time										12,758
Purchased prof. and technical services	\$ 22,467		\$ 7,906	\$ 21,849	\$ 165,936	13,000				333,444
Purchased prof. and educational services										9,296,122
Purchased technical services										1,058,344
Other purchased services										645,739
General supplies						223,133				35,088,384
Textbooks										7,767,826
Other objects								9,482		830,218
Total instruction	<u>22,467</u>		<u>7,906</u>	<u>21,849</u>	<u>165,936</u>	<u>319,257</u>				<u>94,745,854</u>
Support services:										
Salaries of supervisors of instruction										1,160,001
Salaries of program directors										890,321
Salaries of other professional staff										4,138,046
Salaries of secretarial and clerical asst.										653,282
Other salaries						28,515				5,937,110
Salaries of Family/Parent Liaison and Community Parent Involv.										632,038
Salaries of Community/School Coordinators										142,590
Salaries of master teachers										2,721,386
Unused Vacation Time										67,682
Personal services - employee benefits						1,604				13,307,339
Purchased professional and technical services										122,950
Purchased professional-educational services		\$ 26,182				42,850				19,078,023
Purchased educational services - contracted Pre-K										52,238,276
Purchased educational services - Head Start										8,482,819
Other Purchased Professional - Education Services										229,740
Other purchased professional services						4,800				13,365,500
Rentals						1,983				746,987
Contr. Services - transportation						4,655				249,442
Other Purchased Services										3,251,931
Cleaning, Repair & Maint. Services							36,192			25,819,296
Communications/Telephone										10,804
Travel						3,660				77,073
Miscellaneous Purchases										4,250,154
Supplies and materials						51,464				3,425,025
Energy										23,584
Other objects						12,171	\$ 99,001	\$ 3,263,316		4,695,918
Total support services		<u>26,182</u>				<u>187,894</u>	<u>99,001</u>	<u>3,263,316</u>		<u>165,717,317</u>
Facilities acquisition and construction services:										
Construction services										20,549,888
Buildings										1,044,407
Equipment						5,000				406,279
Instructional equipment						19,000				5,032,177
Noninstructional equipment										2,162,325
Total facilities acquisition and construction services						<u>24,000</u>				<u>29,195,076</u>
Contribution to Charter Schools										3,235,204
Contribution to school based budgets										15,627,889
Total expenditures	<u>\$ 22,467</u>	<u>\$ 26,182</u>	<u>\$ 7,906</u>	<u>\$ 21,849</u>	<u>\$ 165,936</u>	<u>\$ 531,151</u>	<u>\$ 99,001</u>	<u>\$ 3,263,316</u>		<u>\$ 308,521,340</u>
(Deficiency) of revenues (under) expenditures							(47,001)	38,367		(3,989,751)
Other financing sources:										
Transfer in										3,981,117
Total other financing sources										<u>3,981,117</u>
Net changes in fund balance							(47,001)	38,367	-	(8,634)
Fund balance, July 1							383,144	973,636	\$ 170,775	1,527,555
Fund balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 336,143</u>	<u>\$ 1,012,003</u>	<u>\$ 170,775</u>	<u>\$ 1,518,921</u>

**Newark Board of Education
Special Revenue Fund**

**Schedule of Preschool Education Aid
Schedule of Expenditures
Budgetary Basis**

Year ended June 30, 2023

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
EXPENDITURES					
Instruction:					
Salaries of teachers	\$ 16,200,778	\$ (319,372)	\$ 15,881,406	\$ 15,427,824	\$ 453,582
Other salaries for instruction	3,884,051	1,074,660	4,958,711	4,179,530	779,181
Unused vacation time	150,000	(120,000)	30,000	12,758	17,242
Purchased prof. and educational services	140,000	(140,000)			
Other purchased services	158,925	(158,925)			
General supplies	256,725		924,765	700,001	224,764
Other objects		22,800	22,800	22,800	
Total instruction	20,790,479	1,027,203	21,817,682	20,342,913	1,474,769
Support services:					
Salaries of supervisors of instruction	969,466	(89,802)	879,664	874,240	5,424
Salaries of program directors	822,841	(39,486)	783,355	774,365	8,990
Salaries of other professional staff	4,804,942	(1,950,880)	2,854,062	2,435,302	418,760
Salaries of secretarial and clerical asst.	379,000	111,400	490,400	468,122	22,278
Other salaries	936,077	280,673	1,216,750	941,281	275,469
Unused vacation time	150,000		150,000	67,682	82,318
Salaries of Family/Parent Liaison and Community Involment Specialist	227,700	(227,700)			
Salaries of master teachers	2,561,756	(349,300)	2,212,456	2,212,456	
Personal services - employee benefits	7,341,597	90,563	7,432,160	7,432,158	2
Purchased educational services - contracted Pre-K	48,961,613	2,736,459	51,698,072	51,521,602	176,470
Purchased educational services - Head Start	9,399,023	(390,613)	9,008,410	8,482,819	525,591
Other Purchased Professional – Education Services.	257,000	(87,150)	169,850	168,792	1,058
Other purchased professional services	720,000	571,278	1,291,278	1,266,202	25,076
Rentals	335,500	143,926	479,426	477,362	2,064
Contr. Services - transportation	230,025	(138,911)	91,114	78,307	12,807
Cleaning, Repair & Maint. Services	50,000	(50,000)			
Communications/Telephone		3,965	3,965	3,965	
Travel	35,000	(6,000)	29,000	6,701	22,299
Miscellaneous Purchases	783,367	(527,089)	256,278	196,700	59,578
Supplies and materials	200,000	501,206	701,206	533,166	168,040
Energy		25,175	25,175	5,896	19,279
Other objects	145,000	78,736	223,736	219,410	4,326
Total support services	79,309,907	686,450	79,996,357	78,166,528	1,829,829
Facilities acquisition and construction services:					
Instructional equipment	121,544	(107,600)	13,944	11,586	2,358
Noninstructional equipment		104,187	104,187	104,187	
Total facilities acquisition and construction services	121,544	(3,413)	118,131	115,773	2,358
Contribution to Charter Schools	4,945,444	(1,710,240)	3,235,204	3,235,204	
Total expenditures	\$ 105,167,374	\$ -	\$ 105,167,374	\$ 101,860,418	\$ 3,306,956

CALCULATION OF BUDGET AND CARRYOVER

Total revised 2022-23 preschool education aid allocation	\$ 99,134,664
Add: actual carryover June 30, 2022	19,656,114
Add: prior year purchase orders cancelled	4,712,229
Add: Budgeted Transfer from General Fund	3,981,117
Total preschool education aid funds available for 2022/23 budget	127,484,124
Less: 2022/23 budgeted preschool education aid	(105,167,374)
Available & unbudgeted preschool education funds as of June 30, 2023	22,316,750
Add: June 30, 2023 unexpended preschool education aid	3,306,956
2022-23 carryover - preschool education aid	\$ 25,623,706
2022-23 preschool education aid carryover aid budgeted for preschool programs 2023-24	\$ 5,149,517

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, 2023

Revenues

State sources:

 SDA grants \$ 16,631,426

Local sources:

 Interest earnings 150

Total revenues 16,631,576

Expenditures

Other purchased professional and technical services 25,025,586

Construction services 18,003,085

Total expenditures 43,028,671

(Deficiency) of revenues (under) expenditures (26,397,095)

Other financing sources (uses)

Transfers In 11,170

Transfers out (150)

Total other financing sources (uses) 11,020

Change in fund balance (26,386,075)

Fund balance, July 1 73,827,066

Fund balance, June 30 \$ 47,440,991

Reconciliation to GAAP basis

Fund balance, June 30, 2023 - budgetary basis \$ 47,440,991

Less:

 SDA unearned revenue not recognizable on a GAAP Basis \$ 1,363,420

 Awards from the City not expended as of June 30, 2023 5,815,233

7,178,653

Fund balance, June 30, 2023 - GAAP basis \$ 40,262,338

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, 2023

	<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	\$ 17,590,143	\$ (87,279)	\$ 17,502,864	\$ 17,514,034
Transfer In		11,170	11,170	
Proceeds from Bond				
Total revenues	<u>17,590,143</u>	<u>(76,109)</u>	<u>17,514,034</u>	<u>17,514,034</u>
Expenditures and other financing uses				
Purchased professional and technical services			-	
Construction services	<u>16,124,017</u>	<u>\$ 15,430</u>	<u>16,139,447</u>	<u>17,514,034</u>
Total expenditures	<u>16,124,017</u>	<u>15,430</u>	<u>16,139,447</u>	<u>17,514,034</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 1,466,126</u>	<u>\$ (91,539)</u>	<u>\$ 1,374,587</u>	<u>\$ -</u>

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, 2023

	<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	\$ (87,279)	\$ 1,508,372	\$ 1,519,542
Transfer In		11,170	11,170	
Proceeds from Bond				
Total revenues	<u>1,595,651</u>	<u>(76,109)</u>	<u>1,519,542</u>	<u>1,519,542</u>
Expenditures and other financing uses				
Purchased professional and technical services				
Construction services	<u>1,519,542</u>	<u>-</u>	<u>1,519,542</u>	<u>1,519,542</u>
Total expenditures	<u>1,519,542</u>	<u>-</u>	<u>1,519,542</u>	<u>1,519,542</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 76,109</u>	<u>\$ (76,109)</u>	<u>\$ -</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	1,504,542			
Revised Authorized Cost	1,519,542			
Percentage Increase over Original Authorized Cost	10030.28%			
Percentage completion	100.00%			
Original target completion date	8/31/2014			
Revised target completion date	6/30/2024			

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, 2023

	<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
Transfer In				
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	6/30/2024			

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, 2023

	<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
Transfer In				
Proceeds from Bond				
Total revenues	<u>5,563,266</u>	<u>-</u>	<u>5,563,266</u>	<u>5,563,266</u>
Expenditures and other financing uses				
Purchased professional and technical services				
Construction services	<u>5,048,595</u>		<u>5,048,595</u>	<u>5,563,266</u>
Total expenditures	<u>5,048,595</u>	<u>-</u>	<u>5,048,595</u>	<u>5,563,266</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 514,671</u>	<u>\$ -</u>	<u>\$ 514,671</u>	<u>\$ -</u>
Additional project information				
Project number	3570-045-12-0ADG			
Grant date	3/18/2013			
Original Authorized Cost	\$ 15,000			
Additional Authorized Cost	5,548,266			
Revised Authorized Cost	5,563,266			
Percentage Increase over Original Authorized Cost	36988.44%			
Percentage completion	90.75%			
Original target completion date	8/31/2014			
Revised target completion date	6/30/2024			

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, 2023

	<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
Transfer In				
Proceeds from Bond				
Total revenues	<u>4,176,760</u>		<u>4,176,760</u>	<u>4,176,760</u>
Expenditures and other financing uses				
Purchased professional and technical services				
Construction services	<u>3,881,394</u>	<u>\$ 15,430</u>	<u>3,896,824</u>	<u>4,176,760</u>
Total expenditures	<u>3,881,394</u>	<u>15,430</u>	<u>3,896,824</u>	<u>4,176,760</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 295,366</u>	<u>\$ (15,430)</u>	<u>\$ 279,936</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	93.30%			
Original target completion date	8/31/2014			
Revised target completion date	6/30/2024			

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, 2023

	<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
Transfer In				
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	<u>2,665,110</u>		<u>2,665,110</u>	<u>2,973,471</u>
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	6/30/2024			

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, 2023

	<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	<u>11,298,867</u>		<u>11,298,867</u>	<u>11,932,801</u>
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		6/30/2024		

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, 2023

	<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>30,582,031</u>	<u>30,582,031</u>
Expenditures and other financing uses				
Purchased professional and technical services				
Construction services	24,382,565	\$ 1,268,950	25,651,515	30,582,031
Total expenditures	<u>24,382,565</u>	<u>1,268,950</u>	<u>25,651,515</u>	<u>30,582,031</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 6,199,466</u>	<u>\$ (1,268,950)</u>	<u>\$ 4,930,516</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		83.88%		
Original target completion date		6/30/2019		
Revised target completion date		6/30/2024		

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, 2023

	<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	\$ 25,025,586	77,821,314	116,943,788
Construction services				
Total expenditures	<u>52,795,728</u>	<u>25,025,586</u>	<u>77,821,314</u>	<u>116,943,788</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 64,148,060</u>	<u>\$ (25,025,586)</u>	<u>\$ 39,122,474</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		66.55%		
Original target completion date		6/30/2022		
Revised target completion date		6/30/2024		

Newark Board of Education
Capital Projects Fund
Summary Schedule of Project Expenditures
From Inception and for the year ended June 30, 2023

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	24,382,565	\$ 1,268,950	4,930,516
2016	Energy Savings Improvement Plan (Phase One)	12,669,000	12,442,718		226,282
2021	Energy Savings Improvement Plan	116,943,788	52,795,728	25,025,586	39,122,474
<u>Various In-District SDA Projects</u>					
	Hawthorne Avenue, Exterior Masonry Repairs	1,519,542	1,519,542		
	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	15,430	279,936
	Malcolm X. Shabazz, Roof Repairs and Maintenance	2,973,471	2,665,110		308,361
		<u>17,514,034</u>	<u>16,124,017</u>	<u>15,430</u>	<u>1,374,587</u>
	In-District Project totals	<u>187,810,946</u>	<u>178,208,049</u>	<u>26,309,966</u>	<u>47,440,991</u>
	New Jersey Schools Development Authority projects	<u>852,628,934</u>	<u>835,910,229</u>	<u>16,718,705</u>	<u>-</u>
	District Project totals	<u>\$ 1,040,439,880</u>	<u>\$ 1,014,118,278</u>	<u>\$ 43,028,671</u>	<u>\$ 47,440,991</u>

Internal Service Funds

Newark Board of Education
Internal Service Funds

Combining Statement of Net Position

June 30, 2023

	Self Insurance	Warehouse	Totals
Assets			
Cash and cash equivalents	\$ 40,935,954	\$ 623,841	\$ 41,559,795
Cash held with fiscal agents	813,731		813,731
Inventories		89,921	89,921
Total assets	<u>41,749,685</u>	<u>713,762</u>	<u>42,463,447</u>
Liabilities			
Accrued liabilities for insurance claims	<u>38,689,643</u>		<u>38,689,643</u>
Total liabilities	<u>38,689,643</u>		<u>38,689,643</u>
Net Position			
Restricted	3,060,042		3,060,042
Unrestricted		713,762	713,762
Total net position	<u>\$ 3,060,042</u>	<u>\$ 713,762</u>	<u>\$ 3,773,804</u>

Newark Board of Education
Internal Service Funds

Combining Statement of Revenues, Expenses and
Changes in Net Position

Year ended June 30, 2023

	Self Insurance	Warehouse	Totals
Operating revenues:			
Services provided to other funds	\$ 103,459,578	\$ 878,966	\$ 104,338,544
Total operating revenues	<u>103,459,578</u>	<u>878,966</u>	<u>104,338,544</u>
Operating expenses:			
Salaries	89,743	627,421	717,164
Employee benefits	16,390	253,450	269,840
Purchased professional services	5,000		5,000
Insurance	108,282,673		108,282,673
Total operating expenses	<u>108,393,806</u>	<u>880,871</u>	<u>109,274,677</u>
Operating (loss)	(4,934,228)	(1,905)	(4,936,133)
Nonoperating revenue:			
Investment income	1,428,934		1,428,934
Total nonoperating revenue	<u>1,428,934</u>		<u>1,428,934</u>
Change in net position	(3,505,294)	(1,905)	(3,507,199)
Total net position-beginning	6,565,336	715,667	7,281,003
Total net position-ending	<u>\$ 3,060,042</u>	<u>\$ 713,762</u>	<u>\$ 3,773,804</u>

Newark Board of Education
Internal Service Funds

Combining Statement of Cash Flows

Year ended June 30, 2023

	Self Insurance	Warehouse	Totals
Cash flows from operating activities:			
Receipts from services provided	\$ 113,884,762	\$ 878,966	\$ 114,763,728
Payments to employees	(89,743)	(627,421)	(717,164)
Payments for employee benefits	(16,390)	(253,450)	(269,840)
Payments (to) from suppliers	(5,000)	1,905	(3,095)
Payments for insurance	(104,777,379)		(104,777,379)
Net cash provided by operating activities	<u>8,996,250</u>	<u>-</u>	<u>8,996,250</u>
Cash flows from investing activity-			
Cash received from investments	1,428,934		1,428,934
Net cash provided by investing activity	<u>1,428,934</u>		<u>1,428,934</u>
Net increase in cash and cash equivalents	10,425,184	-	10,425,184
Cash and cash equivalents, beginning of year	<u>30,510,770</u>	<u>623,841</u>	<u>31,134,611</u>
Cash and cash equivalents, end of year	<u>\$ 40,935,954</u>	<u>\$ 623,841</u>	<u>\$ 41,559,795</u>
Reconciliation of operating (loss) to net cash provided by operating activities			
Operating (loss)	\$ (4,934,228)	\$ (1,905)	\$ (4,936,133)
Adjustments to reconcile operating (loss) to net cash provided by operating activities:			
Change in assets and liabilities:			
Decrease in interfund receivable	10,425,184		10,425,184
Decrease in inventory		1,905	1,905
Increase in accounts payable	1,018,560		1,018,560
Increase in accrued liabilities	2,486,734		2,486,734
Net cash provided by operating activities	<u>\$ 8,996,250</u>	<u>\$ -</u>	<u>\$ 8,996,250</u>

Long-Term Debt

Newark Board of Education
Long-Term Debt

Schedule of Serial Bonds Payable

Year ended June 30, 2023

<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, 2022</u>	<u>Decreased</u>	<u>Balance June 30, 2023</u>
			<u>Date</u>	<u>Amount</u>				
School Energy Savings Obligation Bonds, Series 2021	7/1/2021	\$ 93,905,000	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	\$ 1,180,000	\$ 92,725,000
						<u>\$ 93,905,000</u>	<u>\$ 1,180,000</u>	<u>\$ 92,725,000</u>

Newark Board of Education
Long-Term Debt

Schedule of Financed Purchases Payable

Year ended June 30, 2023

Series	Interest Rate Payable	Amount of Original Issue	Balance June 30, 2022	Retired Current Year	Balance June 30, 2023
Various Equipment	1.69%	\$ 9,982,516	\$ 2,071,262	\$ 2,071,262	
Energy Savings Equipment (Phase 1)	3.30%	12,669,000	8,223,880	770,022	\$ 7,453,858
Energy Savings Equipment (Phase 2)	3.64%	4,600,000	3,818,871	256,692	3,562,179
Totals			<u>\$ 14,114,013</u>	<u>\$ 3,097,976</u>	<u>\$ 11,016,037</u>

Newark Board of Education
Debt Service Fund

Budgetary Comparison Schedule

Year ended June 30, 2023

	<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	\$ 238,865	\$ 238,865	\$ 238,865	
Total - State Sources	<u>238,865</u>	<u>238,865</u>	<u>238,865</u>	
Total Revenues	<u>238,865</u>	<u>238,865</u>	<u>238,865</u>	
EXPENDITURES:				
Regular Debt Service:				
Redemption of Principal	238,865	238,865	238,665	
Total Regular Debt Service	<u>238,865</u>	<u>238,865</u>	<u>238,665</u>	
Total Expenditures	<u>238,865</u>	<u>238,865</u>	<u>238,665</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

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,									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Governmental activities										
Net investment in capital assets	\$ 733,764,445	\$ 741,112,293	\$ 744,954,072	\$ 731,899,036	\$ 724,717,192	\$ 706,281,121	\$ 678,922,633	\$ 663,257,713	\$ 650,514,069	\$ 650,495,429
Restricted	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	173,259,551
Unrestricted (Deficit)	(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)	(333,448,126)
Total governmental activities net position	<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>\$ 388,134,555</u>	<u>\$ 490,306,854</u>
Business-type activities										
Investment in capital assets	\$ 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	\$ 1,928,040
Unrestricted	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	12,810,270
Total business-type activities net position	<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>	<u>\$ 14,738,310</u>
Government-wide										
Net investment in capital assets	\$ 734,829,937	\$ 742,716,305	\$ 746,528,552	\$ 733,118,613	\$ 726,063,871	\$ 707,402,961	\$ 679,979,082	\$ 664,157,478	\$ 651,875,590	\$ 652,423,469
Restricted	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	173,259,551
Unrestricted (Deficit)	(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)	(320,637,856)
Total government-wide net position	<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>\$ 401,616,964</u>	<u>\$ 505,045,164</u>

Source: ACFR Schedule A-1

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,									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Expenses										
Governmental activities										
Instruction	\$ 435,876,001	\$ 496,209,982	\$ 503,657,793	\$ 558,679,819	\$ 582,815,480	\$ 524,370,542	\$ 490,262,754	\$ 581,529,997	\$ 509,255,350	\$ 522,211,465
Support Services:										
Attendance/Social Work	11,766,321	10,524,482	9,521,164	9,268,211	10,132,024	12,777,433	15,841,814	16,669,334	15,375,436	18,123,694
Health Services	14,852,118	14,763,745	12,853,217	12,828,211	12,688,438	12,778,471	13,124,497	13,920,319	13,903,225	14,689,580
Other Support Services	183,473,237	175,702,976	180,136,242	184,092,649	190,214,020	191,648,126	189,732,102	181,059,333	179,635,567	220,395,911
Improvement of Instruction	29,011,740	37,413,798	37,353,490	37,782,898	39,009,776	39,012,993	51,097,509	50,483,969	47,486,120	52,934,848
Educational media services	10,883,625	4,533,779	3,400,668	2,350,340	1,994,671	1,463,160	1,976,789	2,963,367	2,811,314	2,875,797
Instructional staff training	1,279,920	795,733	969,943	409,784	841,347	1,119,590	227,039	272,804	257,646	407,381
General Administration	16,771,055	13,642,251	15,244,246	11,996,469	9,966,860	9,788,614	10,687,732	10,152,991	9,672,934	13,607,147
School Administration	41,758,747	45,908,347	43,727,625	59,259,167	56,568,020	52,988,986	37,231,162	47,035,748	36,755,635	37,505,054
Central Services	17,356,960	16,875,250	14,730,059	13,695,548	16,161,791	15,139,349	15,469,464	12,282,917	12,844,266	16,403,998
Administration information technology	8,198,494	7,110,383	7,263,931	5,284,243	7,595,822	6,594,579	11,216,282	11,165,742	9,957,539	9,955,075
Operation and Maintenance of Plant	111,211,050	109,328,790	103,490,795	105,385,098	106,675,148	103,469,865	134,620,869	138,029,908	123,388,535	144,027,937
Student Transportation	35,645,985	40,099,088	41,580,587	40,500,787	40,874,282	43,454,990	36,940,412	18,857,268	58,701,608	68,906,276
Special Schools	3,571,996	3,684,294	3,367,974	3,718,510	3,713,931	4,115,563	3,908,901	3,161,416	4,592,867	3,914,993
Charter Schools	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	319,355,370
Interest on long-term debt		32,304	279,665	339,335	666,157	704,206	231,097	161,522	4,191,587	3,195,839
Total governmental activities expenses	<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>1,331,533,030</u>	<u>1,448,510,365</u>
Business-type activities:										
Food service	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	28,237,922
Regional Day School	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	5,972,473
Futures After School Program				211,469	149,900	450				
Total business-type activities expense	<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>	<u>34,210,395</u>
Total primary government	<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>\$ 1,365,599,777</u>	<u>\$ 1,482,720,760</u>

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

	Year ended June 30,									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2022
Program Revenues										
Governmental activities:										
Charges for services:										
Instruction (tuition)	\$ 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	\$ 3,931,115
Operating grants and contributions	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	249,733,181
Capital grants and contributions	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	16,734,135
Total governmental activities program revenues	176,300,117	195,088,107	193,288,807	176,417,496	184,146,896	170,977,876	156,788,172	167,644,159	195,446,990	270,398,431
Business-type activities:										
Charges for services:										
Food service	384,120	540,917	160,287	110,268	99,194	38,681	22,895	280	436,856	420,380
Regional Day	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	6,319,942
Operating grants and contributions	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	28,742,026
Total business type activities program revenues	27,216,124	26,190,556	26,234,412	28,000,489	23,715,993	28,191,562	24,978,096	17,446,169	40,792,831	35,482,348
Total district program revenues	\$ 203,516,241	\$ 221,278,663	\$ 219,523,219	\$ 204,417,985	\$ 207,862,889	\$ 199,169,438	\$ 181,766,268	\$ 185,090,328	\$ 236,239,821	\$ 305,880,779
Net (Expense)/Revenue										
Governmental activities	\$ (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)	\$ (1,136,086,040)	\$ (1,178,111,934)
Business-type activities	(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	1,271,953
Total district-wide net expense	\$ (922,030,303)	\$ (991,899,537)	\$ (1,017,537,182)	\$ (1,100,987,536)	\$ (1,139,712,265)	\$ (1,104,469,287)	\$ (1,133,355,140)	\$ (1,198,460,018)	\$ (1,129,359,956)	\$ (1,176,839,981)
General Revenues and Other Changes in Net Position										
Governmental activities:										
Property taxes levied for general purposes	\$ 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	\$ 138,314,942
Federal Sources	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	8,956,635
State Sources	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	1,108,749,893
Investment earnings	337,146	300,577	346,781	367,526	1,255,253	3,130,913	1,924,685	223,265	423,307	11,121,630
Miscellaneous income	3,881,765	6,251,480	6,277,946	7,590,362	13,010,613	10,749,135	7,044,778	18,679,972	19,314,552	13,141,133
Transfers	(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	893,744,994	978,687,380	1,020,494,192	1,107,417,585	1,145,798,530	1,106,443,851	1,086,811,433	1,199,771,275	1,202,318,559	1,280,284,233
Business-type activities:										
Miscellaneous income				329,694	259,254	171,245	111,580	520,120	23,480	(16,052)
Transfers	2,800,000	2,550,000	500,000			2,200,000	4,705,000	5,419,766		
Special items									(182)	
Total business-type activities	2,800,000	2,550,000	500,000	329,694	259,254	2,371,245	4,816,580	5,939,886	23,298	(16,052)
Total district-wide	\$ 896,544,994	\$ 981,237,380	\$ 1,020,994,192	\$ 1,107,747,279	\$ 1,146,057,784	\$ 1,108,815,096	\$ 1,091,628,013	\$ 1,205,711,161	\$ 1,202,341,857	\$ 1,280,268,181
Change in Net Position										
Governmental activities	\$ (25,603,016)	\$ (11,799,253)	\$ 3,153,203	\$ 6,378,752	\$ 9,522,631	\$ 4,353,633	\$ (41,999,126)	\$ 5,759,707	\$ 66,232,519	\$ 102,172,299
Business-type activities	117,707	1,137,096	303,807	380,991	(3,177,112)	(7,824)	271,999	1,491,436	6,749,382	1,255,901
Total district	\$ (25,485,309)	\$ (10,662,157)	\$ 3,457,010	\$ 6,759,743	\$ 6,345,519	\$ 4,345,809	\$ (41,727,127)	\$ 7,251,143	\$ 72,981,901	\$ 103,428,200

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,									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
General Fund										
Restricted	\$ 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	\$ 170,997,823
Unassigned (deficit)	(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)	(46,236,056)
Total general fund (deficit)	<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>	<u>\$ 124,761,767</u>
All Other Governmental Funds										
Restricted	\$ 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	\$ 41,610,484
Unassigned (deficit)	(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)	(9,742,691)
Total all other governmental funds	<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>	<u>\$ 31,867,793</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,									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Revenues										
Tax levy	\$ 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	\$ 138,314,942
Tuition charges	774,303	1,570,989	684,826	1,266,183	2,536,808	2,108,175	1,331,031	910,055	547,307	629,432
Rents and Royalties									1,836,705	2,035,843
Interest earnings	256,594	213,992	253,265	278,304	883,797	2,609,507	1,863,932	177,499	377,542	9,692,696
Miscellaneous	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	15,065,947
State sources	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	1,323,587,712
Federal sources	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	153,327,665
Total revenue	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	1,642,654,237
Expenditures										
Current:										
Instruction	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	364,613,802
Undistributed current:										
Instruction	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	32,994,875
Attendance/social work	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	12,861,511
Health services	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	10,619,478
Support services	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	203,689,384
Improvement of instruction	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	37,932,812
Educational media services / school library	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	2,058,785
Instructional Staff training	1,193,317	750,024	912,927	385,327	792,097	1,055,857	214,659	257,324	243,484	387,175
General administration	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	11,648,160
School administration	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	27,392,396
Central services	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	12,787,818
Administrative information technology	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	8,983,982
Required maintenance of plant services	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	37,253,007
Operation of plant (Custodial services)	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	64,802,274
Security	16,036,490	14,685,671	14,156,969	13,430,729	13,049,551	14,149,823	14,021,593	13,095,802	16,099,649	19,958,630
Student transportation	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	65,711,964
Unallocated Benefits	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	142,488,258
On-behalf TPAF pension contributions	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	146,094,741
On-behalf TPAF social security contrib.	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	25,658,333
Capital outlay	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	43,028,672
Special schools-current	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	2,948,210
Debt service:										
Principal				1,802,473	2,907,483	3,603,148	2,588,894	2,614,172	4,192,476	3,336,840
Interest and other charges				481,524	509,114	523,570	453,148	399,185	196,945	256,373
Transfer to charter schools	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	319,355,370
Total expenditures	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	1,596,862,850
Excess (Deficiency) of revenues over (under) expenditures	(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)	45,791,387
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	1,268,950
Transfers in	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	19,620,326
Transfers out	(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)	(19,620,326)
Total other financing sources (uses)	(2,800,000)	(2,550,000)	10,498,955	-	15,830,617	(244,937)	(1,606,251)	6,824,938	117,562,327	1,268,950
Special items			15,018,126	7,647,592						
Net change in fund balances	\$ (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	\$ 47,060,337
Debt Service as a percentage of noncapital Expenditures	0.00%	0.00%	0.00%	0.21%	0.30%	0.35%	0.24%	0.24%	0.32%	0.23%

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
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
2023	9,692,546	629,432	7,124,940	2,035,843	4,361,289	23,844,050

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,	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
2014	\$ 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	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	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	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	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	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	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	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	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
2023	10,218,407,420	80,172,500	22,935,079,720	10,218,407,420	12,716,672,300	16,175,023,602	1.156

Source: Municipal Tax Assessor

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

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

b Tax Rates are per \$100

N/A- Information not provided by City of Newark

Newark 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
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
2023	1.156	2.044	0.528	3.728

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	2023			2014		
	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	\$ 177,157,500	1	0.78%	\$ 144,516,000	1	0.62%
Anheuser-Busch Companies Inc.	125,000,000	2	0.55%	121,669,300	2	0.52%
Prudential Newark Realty, LLC	108,535,600	3	0.48%			
NJBT Co.	102,197,792	4	0.45%			
80 Park Place SPE LLC	90,000,000	5	0.40%			
Market Halsey Urban Renewal	97,000,000	6	0.43%			
Wells REIT II				85,314,000	3	0.36%
Thirteen Penn Plaza (Horizon)				79,145,696	4	0.34%
I Gatawat Center	78,078,100	7	0.34%			
2 Gateway Center Partners	74,141,800	8	0.33%	54,910,300	7	0.23%
Bell Atlantic/Verizon				72,125,700	5	0.31%
Ivy Hill	63,760,800	9	0.28%			
Delancy SG, LLC	63,035,000	10	0.28%			
707 Broad St. Assoc. LLC				56,952,600	6	0.24%
Centre Market Building LLC				52,006,500	8	0.22%
TPE Gateway II LLC				42,998,500	9	0.18%
Heritage Gateway LLC				42,000,000	10	0.18%
Total	<u>\$ 978,906,592</u>		<u>4.31%</u>	<u>\$ 751,638,596</u>		<u>3.20%</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	
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%	-
2023	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

Governmental Activities								
Fiscal Year Ended June 30,	Bonds Payable	Financed Purchases	Leases Payable	Notes Payable	Total District	Percentage of Personal Income ^a	Per Capita ^a	
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	\$ 112,510,875	14,114,013	\$ 23,143,996	-	149,768,884	0.05%	67,657	
2023	110,400,581	11,016,037	21,202,563	-	142,619,181	0.05%	74,310	

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.

Newark Board of Education
Ratios of Net General Bonded Debt Outstanding-City of Newark
Last Ten Fiscal Years
Unaudited

Fiscal Year Ended June 30,	General Bonded Debt Outstanding			Percentage of Actual Taxable Value ^a of Property	Per Capita ^b
	General Obligation Bonds - Type I	General Obligation Bonds - Type II	Net General Bonded Debt Outstanding		
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%	67,657
2023	48,062,000	92,725,000	140,787,000	1.11%	74,310

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, 2023

Unaudited

<u>Governmental Unit</u>	A	B	A x B = C C Estimated
	Debt Outstanding	Estimated Percentage Applicable ^a	Share of Overlapping Debt
County of Essex	\$ 682,082,185	16.36%	\$ 111,588,645
Passaic Valley Sewerage Commission:			
Senior Bonds	115,070,000	29.43%	33,865,101
Subordinated Bonds	73,157,063	29.43%	21,530,124
Other debt			
North Jersey Water Supply:			
Wanaque South Project	15,440,756	27.91%	4,309,515
Wanaque North Project	15,115,337	40.50%	6,121,711
Subtotal, overlapping debt	<u>900,865,341</u>		<u>177,415,097</u>
Newark Board of Education Direct Debt	142,619,481		142,619,481
Total direct and overlapping debt	<u>\$ 1,043,484,822</u>		<u>\$ 320,034,578</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 2023

Equalized valuation basis	
2023	\$ 12,716,672,300
2022	15,211,130,753
2021	14,960,737,671
Total	<u>\$ 42,888,540,724</u>
Average equalized valuation of taxable property	<u>\$ 14,296,180,241</u>
Debt limit (8% of average equalization value)	\$ 1,143,694,419 ^a
Total Net Debt Applicable to Limit	<u>140,787,000</u>
Legal debt margin	<u>\$ 1,002,907,419</u>

	<u>2014</u>	<u>#</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>	<u>2023</u>
Debt limit	\$ 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	\$ 1,241,583,884	804,583,158	\$ 1,143,694,419
Total net debt applicable to limit*	<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>	<u>140,787,000</u>
Legal debt margin	<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>\$ 1,205,016,884</u>	<u>\$ 684,758,158</u>	<u>\$ 1,002,907,419</u>
Total net debt applicable to the limit as a percentage of debt limit	8.34%		5.50%	5.33%	4.72%	3.99%	3.42%	2.95%	2.95%	14.89%	12.31%

Equalized valuation bases were obtained from the Annual Report of the
Source: 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>
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%
2023	305,344	22,690,112,640	74,310	5.80%

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 2021.

^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	2023			2014		
	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>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>	<u>2023</u>
Instruction										
Regular	3,121	2,847	2,694	2,934	2,941	2,966	2,969	3,031	2,891	3,372
Other instruction	444	416	381	490	427	776	778	846	729	737
Support Services:										
Student and instruction related services	1,230	870	678	858	930	769	601	615	638	842
General administration	65	43	26	42	43	49	114	80	78	48
School administrative services	279	291	398	349	365	95	179	173	217	185
Central services	170	145	110	118	125	85	73	94	90	97
Administrative information technology	32	25	24	25	25	21	25	25	25	27
Plant operations and maintenance	854	775	649	765	815	762	752	746	740	811
Pupil transportation	17	18	16	19	36	38	32	26	22	30
Other support services	56	226	206	133	143	5				
Food Service	133	217	171	239	266	248	266	253	240	188
Total	<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>	<u>6,337</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				
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	1.88%	3,012	1:16	1:18	1:18	37,679	37,572	1.30%	99.72%
2023	55,111	1,550,240,965	28,129	8.15%	3,372	1:16	1:18	1:18	37,381	35,215	0.85%	94.21%

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	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
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	694	701	713	713	665	612	578	616	616	596
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	400	467	450	450	474	504	440	445	445	381
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	1,272	1,407	1,330	1,330	1,551	1,514	1,607	1,597	1,597	1,852
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	828	816	832	832	802	779	774	729	729	851
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	1,558	1,700	1,802	1,802	1,888	2,056	2,126	2,024	2,024	2,107
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	574	787	562	562	466	398	362	360	360	359
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
Enrollment	813	816	847	847	804	827	820	869	869	970
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	591	681	610	610	592	654	643	685	685	654

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

School Facility	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
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	611	601	536	536	539	558	458	489	489	447	
Weequahic											
Square Feet	220,995	220,995	220,995	220,995	220,995	220,995	220,995	220,995	220,995	171,104	Became sr
Capacity (students)	777	777	777	777	777	777	777	777	777	777	
Enrollment	536	454	338	338	375	430	394	385	385	487	
Eagle Academy											
Square Feet										49,891	
Capacity (students)										777	
Enrollment										142	
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	941				714	604	613	619	619	623	
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	924	967	967	967	930	856	834	802	802	787	
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	757	728	728	728	864	887	877	879	879	843	
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	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	1,401	1,361	1,361	1,361	1,255	1,322	1,272	1,243	1,243	1,242	
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	626	631	631	631	529	512	536	551	551	510	

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

School Facility	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
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	497	539	539	539	537	475	481	452	452	547
William H. Brown Academy										
Square Feet	95,494	95,494								
Boylan Street - Alexander Street Annex										
Square Feet	24,083	24,083								
Capacity (students)	31	31								
Enrollment	85									
Bragaw Avenue										
Square Feet	74,240	74,240								
Capacity (students)	390	390								
Enrollment	275									
Branch Brook										
Square Feet	20,542	20,542	20,542	20,542	20,542	20,542	20,542			
Capacity (students)	51	51	51	51	51	51	51			
Enrollment	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	1,026
Enrollment	51	52	47	47	56	61	56	56	56	37
Burnet Street										
Square Feet	84,999	84,999								
Capacity (students)	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	933	933	933	933	933	933	933	933
Enrollment	578	662	629	629	661	625	600	597	597	596

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

School Facility	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
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	680	680	680	680	680	680	680	680
Enrollment	439	774	307	307	344	423	387	407	407	381
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	302	543	537		486	504	522	500	500	625
Chancellor Avenue Annex										
Square Feet	40,813	40,183	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	185				180	176	178			
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	389	424	440	440	493	445	435	418	418	318
Dayton Street										
Square Feet	123,401	123,401								
Capacity (students)	683	683								
Elliott Street										
Square Feet	62,028	62,028	62,028	62,028						
Capacity (students)	471	471	471	471						
Enrollment	450	457	466							
New Elliot Street										
Square Feet			137,000	137,000	137,000	137,000	137,000	137,000	137,000	137,000
Capacity (students)			930	930	930	930	930	930	930	930
Enrollment					740	976	896	945	945	888

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

School Facility	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
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	188,423	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	1,117	1,099	1,121	1,121	1,171	1,156	1,149	1,139	1,139	1,058
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	493	531	503	503	593	478	464	433	433	546
Fourteenth Avenue (Michelle Obama as of 2022-2023)										
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	235	248	245	245	53	96	104	111	111	94
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	662	657	586	586	531	538	557	616	616	738
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	523	555	529	529	477	531	542	509	509	573
Gladys Hillman-Jones (Newark School of Global Studies as of 2022-2023)										
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	800	813	824	824	754	752	779	743	743	731

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

School Facility	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
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	348	356	360	360	393	394	385	373	373	315
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	588	644	698	698	726	663	696	675	675	706
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	77	141	119							
Hawthorne Avenue										
Square Feet	77,046	77,046	63,178	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	328	400	352	352	481	489	463	465	465	437
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	168	181	181	181	165	177	149	143	143	138
Lafayette Street										
Square Feet	82,431	82,431	68,118	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	1,154	1,100	1,169	1,169	1,200	1,233	1,267	1,202	1,202	1,233
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	381	387	387	387	387	387	387	387	387
Enrollment	403	442	415	415	450	419	412	392	392	451
Louise A. Spencer										
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	630	630	630	630	630	630	630	630
Enrollment	828	690	1,157	1,157	1,038	980	728	738	738	764

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

School Facility	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
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	436									
Maple Avenue										
Square Feet	79,522	79,522	58,970	58,970	58,970	58,970	58,970	58,970	58,970	58,970
Capacity (students)	320	320	305	305	305	305	305	305	305	305
Enrollment	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	148,949	148,949	148,949	148,949	148,949			148,949
Capacity (students)	791	791	791	791	791	791	791	791	791	791
Enrollment	919	895	842	842	839	831	849	784	784	778
Miller Street										
Square Feet	79,225	79,225								
Capacity (students)	563	563								
Enrollment	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	670	671	742	742	758	851	844	816	816	880
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	622	689	738	738	789	755	772	704	704	662

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

School Facility	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Newton Elementary										
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	331				30	4				223
Oliver Street										
Square Feet	89,294	89,294	138,000	138,000	138,000	138,000	138,000	138,000	138,000	138,000
Capacity (students)	627	627	930	930	930	930	930	930	930	930
Enrollment	962	962	974	974	1,052	1,114	1,049	1,078	1,078	1,039
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	676	783	743	648	735	763	728	642	642	561
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	595	651	648	678	592	560	551	546	546	744
Ridge Street- includes Ridge Str ECC										
Square Feet	64,359	64,359	42,582	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	607	596	678	531	699	660	664	637	637	604
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	595	575	531		541	593	616	678	678	726
Roseville Avenue School										
Square Feet	14,550	14,550								
Capacity (students)	172	172								
Enrollment	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		181	204	204	240	164	184			

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

School Facility	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
South Street @ old oliver										
Square Feet	29,510	29,510	90,906	89,294	89,294	89,294	89,294	89,294	89,294	89,294
Capacity (students)	266	266	627	627	627	627	627	627	627	627
Enrollment	358	349	380	974	705	276	798	798	798	875
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	463	502	481	481	515	452	451	353	353	334
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	588	654	541	541	129	104	125			
New Speedway										
Square Feet						115,552	115,552	115,552	115,552	115,552
Capacity (students)						881	881	881	881	881
Enrollment						703	633	579	579	552
Sussex Avenue										
Square Feet	71,392	71,392	64,742	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	524	511	481	481	481	506	475	426	426	559
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	831	797	744	744	683	621	629	619	619	584
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	561	548	566	566	567	544	529	517	517	473
Wilson Avenue (including Early Childhood Center)										
Square Feet	92,591	92,591	92,541	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	980	1,031	1,142	1,142	1,142	1,177	1,177	1,135	1,135	1,031
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	503	609	260		6	223	177	388	388	597

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

School Facility	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
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	850	852	898	898	835	893	818	848	848	777
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	152	122	475		83					
Early Childhood Academy South (Clinton Ave)										
Square Feet	43,531	43,531								
Capacity (students)	142	142								
Enrollment	197	128								
Charter School Enrollment										
Square Feet										
Capacity (students)										
Enrollment	10,745	13,070	14,266	14,266	14,266	16,927	17,619	18,908	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	450	457	466		223	339	318	368	368	492
Newark School of Data Science & Information Technology										
Square Feet								39,961	39,961	39,961
Capacity (students)										
Enrollment										303
Newark School of Fashion & Design										
Square Feet								58,340	58,340	58,340
Capacity (students)										
Enrollment										223

* 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									
		2022-2023	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014
Abington Avenue	Various	\$ 324,668	\$ 364,397	\$ 391,188	\$ 303,096	\$ 197,729	\$ 183,001	\$ 125,464	\$ 135,633	\$ 149,024	\$ 137,782
Alexander Street	Various	286,447	321,500	345,137	267,415	174,453	161,458	110,694	119,666	131,481	121,562
American History High (Warrant Street)	Various	449,707	504,738	541,846	419,828	273,881	253,480	173,784	187,869	206,418	190,846
Ann Street	Various	427,128	479,396	514,641	398,749	260,130	240,753	165,059	178,436	196,054	181,260
Arts	Various	758,987	851,864	914,493	708,558	462,239	427,807	293,302	317,073	348,378	322,097
Avon Avenue	Various	352,961	396,153	425,278	329,509	214,961	198,948	136,398	147,452	162,010	149,789
Audio Visual Library	Various	53,674	60,242	64,671	50,108	32,688	30,253	20,742	22,423	24,636	22,778
Barringer	Various	1,135,503	1,274,454	1,368,152	1,060,057	691,545	640,032	438,802	474,366	521,201	481,882
Belmont Runyon	Various	455,169	510,867	548,426	424,926	277,207	256,558	175,895	190,151	208,924	193,163
Branch Brook	Various	78,614	88,234	94,721	73,391	47,878	44,311	30,380	32,842	36,084	33,362
Camden Middle (Bard Early College High School)	Various	587,878	659,816	708,326	548,817	358,030	331,360	227,179	245,591	269,838	249,482
Camden Street	Various	646,817	725,968	779,341	603,841	393,925	364,582	249,955	270,213	296,892	274,495
Central	Various	1,000,230	1,122,628	1,205,163	933,772	609,161	563,785	386,528	417,855	459,110	424,475
Chancellor Avenue	Various	310,749	348,775	374,417	290,102	189,253	175,155	120,085	129,818	142,635	131,875
Chancellor Avenue Annex (ECC South)	Various	156,192	175,305	188,193	145,814	95,124	88,038	60,358	65,250	71,693	66,284
Cleveland	Various	296,398	332,668	357,126	276,704	180,512	167,066	114,540	123,823	136,048	125,784
Dr. E. Alma Flagg	Various	288,579	323,892	347,705	269,405	175,751	162,659	111,518	120,556	132,459	122,466
Dr. William H. Horton	Various	398,345	447,091	479,961	371,878	242,601	224,529	153,936	166,412	182,842	169,049
Eagle Academy	Various	190,933									
East Side	Various	1,157,106	1,298,701	1,394,182	1,080,225	704,702	652,209	447,151	483,391	531,117	491,050
Elliott Street	Various	524,300	588,458	631,721	489,464	319,309	295,524	91,733	99,168	108,959	100,739
Fifteenth Avenue	Various	279,012	313,154	336,177	260,473	169,924	157,266	107,821	116,559	128,067	118,406
First Avenue	Various	721,099	809,340	868,843	673,188	439,165	406,452	278,661	301,245	330,988	306,018
Fourteenth Avenue (Michelle Obama as of 2022-2023)	Various	221,832	248,978	267,283	207,093	135,101	125,037	85,725	92,672	101,822	94,141
Franklin	Various	335,016	376,012	403,656	312,757	204,032	188,834	129,463	139,956	153,774	142,173
George Washington Carver	Various	805,140	903,665	970,103	751,645	490,347	453,822	311,137	336,354	369,563	341,683
Gladys Hillman-Jones (Newark School of Global Studies 2022-2023)	Various	342,276	384,160	412,403	319,534	208,453	192,926	132,269	142,989	157,106	145,254
Harriet Tubman	Various	193,849	217,571	233,566	180,969	118,058	109,264	74,911	80,982	88,978	82,265
Hawkins Street	Various	264,679	297,068	318,909	247,093	161,195	149,188	102,282	110,572	121,489	112,324
Hawthorne Avenue	Various	241,782	271,369	291,320	225,718	147,251	136,282	113,944	123,178	135,340	125,130
Ivy Hill (formerly Valisburg)	Various	451,556	506,813	544,074	421,553	275,007	254,522	174,499	188,641	207,266	191,630
Innovative Academy (Harold Wilson)	Various	280,699	315,048	338,211	262,049	170,952	158,218	108,473	117,265	128,842	119,122
John F. Kennedy	Various	178,247	200,059	214,767	166,403	108,556	100,470	68,881	74,464	81,816	75,644
Lafayette Street	Various	260,688	292,588	314,099	243,367	158,764	146,938	100,740	108,905	144,799	133,876

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									
		2022-2023	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014
Lincoln	Various	\$ 220,202	\$ 247,148	\$ 265,318	\$ 205,571	\$ 134,108	\$ 124,118	\$ 85,095	\$ 91,991	\$ 101,074	\$ 93,449
Louise A. Spencer	Various	735,508	825,512	886,204	686,639	447,940	414,573	284,229	307,265	337,601	312,133
Luis Munoz Marin w/ Broadway	Various	732,301	821,913	882,340	683,645	445,987	412,766	282,990	305,925	336,129	310,772
Madison Elementary	Various	315,892	354,548	380,614	294,904	192,385	178,055	122,073	131,967	144,996	134,058
Malcolm X Shabazz High	Various	1,200,091	1,346,946	1,445,973	1,120,354	730,881	676,438	463,762	501,348	550,847	509,291
Maple Avenue, including annex	Various	225,678	253,295	271,917	210,684	137,443	127,205	87,211	94,279	139,689	129,151
Martin Luther King Jr.	Various	454,985	510,661	548,205	424,754	277,095	256,455	175,824	190,074	208,840	193,085
Mary Wheeler Willis	Various	115,193	129,289	138,794	107,539	70,155	64,929	44,515	48,123	52,874	48,885
McKinley	Various	570,028	639,783	686,820	532,154	347,159	321,300	220,281	238,134	280,694	259,519
Morton Street	Various	382,325	429,110	460,659	356,923	232,844	215,500	147,745	159,720	175,489	162,250
Mt. Vernon	Various	422,076	473,726	508,554	394,033	257,053	237,906	163,107	176,326	193,735	179,120
NJ Regional Day School-Newark	Various	83,100	93,268	100,126	77,578	50,609	46,840	32,113	34,716	38,143	35,266
Newark School of Data Science & Information Technology	Various	152,931									
Newark School of Fashion & Design	Various	223,267									
Newark Vocational West Kinney	Various	596,856	669,893	719,143	557,199	363,498	336,421	230,648	249,342	273,959	253,292
Newton Street	Various	347,898	390,470	419,177	324,782	211,877	196,094	134,441	145,337	159,686	147,640
Oliver Street	Various	528,127	592,753	636,333	493,036	321,640	297,681	204,089	220,629	156,855	145,022
Park School	Various	442,842	497,032	533,574	413,418	269,700	249,610	171,131	185,001	203,266	187,932
Parker Street Warehouse	Various	76,540	85,906	92,222	71,455	46,615	43,142	29,578	31,975	35,132	32,482
Pathway Academy	Various	114,810	128,859	138,333	107,182	69,922	64,713	44,367	47,963	52,698	48,723
Peshine Avenue School	Various	479,730	538,435	578,021	447,856	292,166	270,403	185,386	200,411	220,198	203,587
Quitman Street	Various	467,924	525,184	563,795	436,834	284,976	263,748	180,824	195,479	214,779	198,576
Rafael Hernandez School	Various	431,587	484,400	520,013	402,911	262,845	243,266	166,782	180,299	198,100	183,156
Ridge Street	Various	162,961	182,903	196,350	152,134	99,247	91,854	62,975	68,079	113,054	104,525
Roberto Clemente	Various	269,080	302,008	324,211	251,202	163,876	151,669	103,983	112,411	123,509	114,192
Salome Urena/North 10th St Elementary School	Various	237,381	266,430	286,018	221,609	144,570	133,801				
Samuel L. Berliner (ECC-Central)	Various	148,802	167,010	179,289	138,915	90,623	83,873	57,503	62,163	68,301	63,148
Science High	Various	1,055,270	1,184,405	1,271,480	985,155	642,681	594,809	407,797	440,848	484,373	447,832
South Seventeenth Street	Various	334,323	375,234	402,822	312,110	203,610	188,443	134,441	145,337	153,456	141,879
South Street	Various	341,728	383,546	411,744	319,023	208,120	192,617	43,642	47,180	51,838	47,927
Speedway Avenue	Various	488,058	547,781	588,054	455,630	297,237	275,097	188,604	203,890	224,021	207,121
Sussex Avenue	Various	247,768	278,087	298,532	231,306	150,896	139,656	95,747	103,507	125,408	115,947
Technology High	Various	658,868	739,494	793,862	615,092	401,265	371,375	254,612	275,248	302,423	279,609
Thirteenth Avenue	Various	775,741	870,669	934,680	724,199	472,443	437,251	299,777	324,073	356,069	329,207
University High	Various	565,895	635,144	681,840	528,296	344,642	318,970	218,684	236,408	259,748	240,153
Untermann Stadium & Fieldhouse	Various	13,777	15,463	16,600	12,862	8,391	7,766	5,324	5,756	6,324	5,847
Warehouse Motor Pool	Various	191,350	214,766	230,555	178,636	116,536	107,856	73,945	79,938	87,831	81,205
Weequahic	Various	654,816	949,243	1,019,031	789,555	515,079	476,711	326,830	353,319	388,202	358,917
West Side High	Various	556,833	624,972	670,920	519,835	339,123	313,862	215,182	232,622	255,589	236,307
Wilson Avenue	Various	354,346	397,707	426,947	330,802	215,804	199,729	136,933	148,031	162,646	150,376
Grand Total		\$ 30,833,149	\$ 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

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, 2023
Unaudited

	<u>Coverage</u>	<u>Deductible</u>
School Policies		
All Risk Property - (Travelers Insurance Co.)		
Buildings and Contents (All Locations)	\$2,338,597,483	\$ 100,000
Business Income	81,451,005	
Limits of Liability	\$1M per occ / \$2M agg	100,000 \$250,000 Water Damage
EDP Equipment, Media, and Other 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	5,000,000	above GL& Auto
Per Aggregate	5,000,000	above GL& Auto
Excess Workers Compensation Insurance (State National Insurance)		
Excess Workers' Compensation	2,000,000	1,500,000
Commercial Automobile Insurance - (Selective Insurance Group)		
Auto Liability	2,000,000	
Comprehensive	Actual Cash Value cars	25,000
	Actual Cash Value buses	25,000
	Actual Cash Value cars	25,000
Collision	Actual Cash Value buses	25,000
Fidelity Insurance (Crime) - Travelers Insurance Co.		
Blanket Bond for Forgery & Employee Dishonesty	500,000	
Manuel Vieria, 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, each major fund and the aggregate remaining fund information of the Newark Board of Education, in the County of Essex, New Jersey (the "District") as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated January 22, 2024.

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
January 22, 2024

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 identified as subject to audit 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, 2023. 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, 2023.

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.

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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. Noncompliance 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.

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Other Matters

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items 2023-001 and 2023-002. Our opinion on each major program is not modified with respect to these matters.

Government Auditing Standards requires the auditor to perform limited procedures on the District's response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The District's response was not subjected to the other auditing procedures applied in the audit of compliance and accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control that we consider to be material weaknesses. However, as discussed below, we did identify certain deficiencies in internal controls over compliance that we consider to be significant deficiencies.

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. We consider the deficiencies in internal control over compliance described in the accompanying schedules of findings and questioned costs as items 2023-001 and 2023-002 to be significant deficiencies.

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.

Government Auditing Standards requires the auditor to perform limited procedures on the District's response to the internal control over compliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The District's responses was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

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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
January 22 2024

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, 2023

Federal Grantor/Pass-Through Grantor Program Title	FAIN Number	AL Number	Award Amount	Grant Period		June 30, 2022				June 30, 2023						
				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	Amounts Provided to Subgrantees
General Fund:																
U.S. Department of Health and Human Services																
Pass-Through State Department of Education																
Medical Assistance Program - SEMI	2005NJ5MAP	93.778	\$ 4,415,762	07/01/2022	06/30/2023					\$ 5,030,712	\$ (5,030,712)					
COVID-19 Medical Assistance Program - COVID SEMI	2005NJ5MAP	93.778	461,995	07/01/2022	06/30/2023					461,995	(461,995)					
Medical Assistance Program - SEMI	2005NJ5MAP	93.778	4,415,762	07/01/2021	06/30/2022				\$ (758,228)	758,228						
Subtotal Medical Assistance Program - SEMI - Medicaid Cluster									(758,228)	6,250,935	(5,492,707)					
Epidemiology and Lab Capacity - COVID-19 Testing Reimbursement	NU50CK000525	93.323	13,477,692	10/18/2021	08/30/2022				(3,714,217)	3,917,386	(203,169)					
Subtotal Epidemiology and Lab Capacity - COVID-19 Testing Reimbursement									(3,714,217)	3,917,386	(203,169)					
Total U.S. Department of Health and Human Services Pass-Through State Department of Education									(4,472,445)	10,168,321	(5,695,876)					
U.S. Department of Homeland Security																
Pass-Through New Jersey State Police																
Disaster Grants- Public Assistance Disaster Recovery (Presidentially Declared Disasters) - Superstorm Sandy	4264DRNJ0000001	97.036	209,635	10/29/2012	6/30/2013					209,635	(209,635)					
Disaster Grants- Public Assistance Disaster Recovery (Presidentially Declared Disasters) - Hurricane Ida	4264DRNJ0000001	97.036	115,958	9/2/2021	1/5/2022					115,958	(115,958)					
COVID-19 - Public Assistance Disaster Recovery (Presidentially Declared Disasters) - Corona Virus Pandemic	4264DRNJ0000001	97.036	1,137,932	10/18/2021	08/30/2022					1,137,932	(1,137,932)					
Subtotal Disaster Grants										1,463,525	(1,463,525)					
COVID-19 Corona Virus Relief Fund (CRF) - COVID CRF PA FEMA Reject	SLT0228	21.019	2,000,403	10/18/2021	08/30/2022					2,000,403	(2,000,403)					
Subtotal Corona Virus Relief Fund - CRF										2,000,403	(2,000,403)					
Total U.S. Department of Homeland Security Pass-Through New Jersey State Police										3,463,928	(3,463,928)					
U.S. Department of Labor																
Pass-Through State Department of Labor																
COVID-19 ARPA Unemployment Reimbursement (NC)	N/A	17.000	2,054,059	07/01/2022	06/30/2023					2,054,059	(2,054,059)					
Subtotal ARPA Unemployment Reimbursement										2,054,059	(2,054,059)					
Total U.S. Department of Labor Pass-Through State Department of Labor										2,054,059	(2,054,059)					
Total General Fund									(4,472,445)	15,686,308	(11,213,863)					
Special Revenue Fund:																
U.S. Department of Agriculture																
Pass-Through State Department of Agriculture																
Child And Adult Care Food Program	221NJ304N1099	10.558	4,660,077	07/01/2021	06/30/2022				(1,193,457)	1,193,457						
Child And Adult Care Food Program	231NJ304N1099	10.558	4,607,316	07/01/2022	06/30/2023					\$ 943,488	3,585,369	(4,607,316)		\$ (78,459)		
Total U.S. Department of Agriculture Pass-Through State Department of Agriculture									(1,193,457)	943,488	4,778,826	(4,607,316)		(78,459)		
U.S. Department of Health and Human Services:																
Head Start																
Head Start	02CH3093	93.600	9,577,055	07/01/2021	06/30/2022				(1,531,657)	\$ 72,882	1,458,775					
Head Start	02CH011623	93.600	8,088,658	07/01/2022	06/30/2023					147,915	3,449,965	(7,358,540)		(3,760,660)		
Head Start- COVID 19 (P.L. 116-260)	02HE000315	93.600	1,196,500	04/01/2021	03/31/2023						397,479	(543,813)		(146,334)		
Head Start	02CH3093	93.600	7,705,629	07/01/2019	06/30/2020					\$ 62,236	(62,236)					
Head Start	02CH3093	93.600	8,124,403	07/01/2018	06/30/2019					13,816	(13,816)					
Head Start	02CH3093	93.600	7,060,920	07/01/2017	06/30/2018					22,331	(22,331)					
Subtotal Head Start									(1,531,657)	98,383	122,414	5,306,219	(7,902,353)	(3,906,994)		
The Centers for Disease Control HIV Prevention	21NU87PS004373	93.079	359,000	08/01/2021	07/31/2022				(107,086)	49,442	203,244	(188,382)		(42,782)		
The Centers for Disease Control HIV Prevention- COVID Supplemental	21NU87PS004373	93.079	358,697	08/01/2021	07/31/2022					(31,524)	60,686	(29,162)		(29,162)		
The Centers for Disease Control HIV Prevention	22NU87PS004373	93.079	359,000	08/01/2022	07/31/2023						189,518	(231,373)		(41,855)		
Subtotal The Centers for Disease Control HIV Prevention									(107,086)	17,918	453,448	(448,917)		(64,637)		
Total U.S. Department of Health and Human Services									(1,638,743)	98,383	140,332	5,759,667	(8,351,270)	(3,991,631)		
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	S010A220030	84.010	29,623,264	07/01/2022	09/30/2023					690,133	24,382,679	(27,629,993)		(2,557,181)		
Title I Part A	S010A210030	84.010	23,573,549	07/01/2021	09/30/2022				(612,922)	(3,119,667)	3,732,589			(3,141,385)		
Title I Part A- Carry Over	S010A210030	84.010	23,573,549	07/01/2021	09/30/2022							(3,141,385)		(3,141,385)		
Title I Part A	S010A200030	84.010	23,962,393	07/01/2020	09/30/2021					2,218,431						
Title I Part A	S010A190030	84.010	26,209,633	07/01/2019	09/30/2020					22,936	(22,936)					
Title I Part A- Reallocated	S010A210030	84.010	23,573,549	07/01/2021	09/30/2022					1,128,501		(1,128,501)				
Title I SIA Part A	S010A220030	84.010A	4,129,800	07/01/2022	09/30/2023						1,463,872	(2,005,716)		(541,844)		
Title I SIA Part A	S010A210030	84.010A	3,391,400	07/01/2021	09/30/2022				(1,291,689)	213,193	1,078,921	(2,213,553)		(2,213,128)		
Title I SIA Part A	S010A200030	84.010A	3,454,200	07/01/2020	09/30/2021				(959,475)	19,760	939,715					
Subtotal Title I Grants to Local Education Agencies Cluster									(5,105,453)	1,173,287	31,597,776	(36,119,148)		(6,453,538)		
Title IIA	S367A220029	84.367A	2,263,295	07/01/2022	09/30/2023					19,562	1,851,967	(1,871,549)				
Title IIA	S367A210029	84.367A	1,847,170	07/01/2021	09/30/2022				(213,550)	101,756	157,007	(516,646)		(471,433)		
Title IIA	S367A200029	84.367A	1,964,112	07/01/2020	09/30/2021				(70,347)	70,347						
Subtotal Title IIA Grants									(283,897)	191,665	2,008,994	(2,388,195)		(471,433)		

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, 2023

Federal Grantor/Pass-Through Grantor Program Title	FAIN Number	AL Number	Award Amount	Grant Period		June 30, 2022			June 30, 2023			Amounts Provided to Subgrantees	
				From	To	(Accounts Receivable)	Unearned Revenue	Due to Grantor	Cash Received	Budgetary Expenditures	Repayment of Prior Years Balances		(Accounts Receivable)
Language Instruction for English Learners and Immigrant Students:													
Title III	S365A220030	84.365	\$ 1,383,334	07/01/2022	09/30/2023				\$ 689,804	\$ (835,607)		\$ (145,803)	
Title III	S365A210030	84.365	1,358,472	07/01/2021	09/30/2022	\$ (40,783)		\$ 123,281		(724,053)		(641,555)	
Title III	S365A200030	84.365	1,160,156	07/01/2020	09/30/2021	(669,645)		(85,161)	754,806				
Title III	S365A190030	84.365	1,118,288	07/01/2019	09/30/2020	(8,694)		8,694					
Title III Immigrant	S365A220030	84.365	489,482	07/01/2022	09/30/2023				47,553	(66,461)		(18,908)	
Title III Immigrant	S365A200030	84.365	305,848	07/01/2020	09/30/2021	(18,020)			18,020				
Subtotal Language Instruction for English Learners and Immigrant Students						(737,142)		46,814	1,510,183	(1,626,121)		(806,266)	
Title IV	S424A220031	84.424	771,684	07/01/2022	09/30/2023			(199,628)	776,893	(577,065)			
Title IV	S424A210031	84.424	1,758,308	07/01/2021	09/30/2022			199,728		(1,499,541)		(1,289,813)	
Title IV	S424A200031	84.424	1,777,825	07/01/2020	09/30/2021	(967,991)		154,907	813,084				
Subtotal Title IV Grants						(967,991)		154,807	1,589,977	(2,066,606)		(1,289,813)	
Special Education Grant Cluster:													
COVID-19 American Rescue Plan IDEA, Part B	H027X210100	84.027	2,203,933	7/1/2021	9/30/2023					(1,339,011)		(1,339,011)	
COVID-19 American Rescue Plan IDEA, Preschool	H173X210114	84.173	186,731	7/1/2021	9/30/2023					(153,730)		(153,730)	
IDEA, Part B	H027A220100	84.027	11,057,197	07/01/2022	09/30/2023			(1,036,949)	6,097,443	(10,831,670)		(5,771,176)	
IDEA, Part B	H027A210100	84.027	9,717,225	7/1/2021	9/30/2022	(5,557,893)		1,766,391	4,828,450	(1,952,617)		(915,669)	
IDEA, Part B	H027A200100	84.027	10,802,306	7/1/2020	9/30/2021	(71,410)		71,410					
IDEA, Preschool	H173A220114	84.173	343,114	07/01/2022	09/30/2023				152,054	(225,875)		(73,821)	
IDEA, Preschool	H173A210114	84.173	274,969	7/1/2021	9/30/2022	(39,930)		44,986	32,288	(169,816)		(132,472)	
IDEA, Preschool	H173A200114	84.173	280,765	7/1/2020	9/30/2021	(57,075)		(44,755)	101,830				
Subtotal of Special Education Grant Cluster						(5,726,308)		801,083	11,212,065	(14,672,719)		(6,385,879)	
Career and Technical Education (Perkins)	V048A220030	84.048A	449,196	07/01/2022	09/30/2023				393,730	(447,670)		(53,940)	
Career and Technical Education (Perkins)	V048A210030	84.048A	221,117	07/01/2021	6/30/2022	(50,217)			50,217				
Career and Technical Education (Perkins)	V048A200030	84.048A	382,582	07/01/2020	6/30/2021								
Subtotal Career and Technical Education (Perkins)						(50,217)		\$ 6,389	13,214	443,947	\$ (6,389)	(53,940)	
												\$ 13,214	
COVID-19 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			\$ 15,000	21	45,672	(60,693)		
CRRSA - ESSER II	S425D200027	84.425D	78,956,152	3/13/2020	9/30/2023	(19,221,210)		753,346	36,884,613	(30,722,381)		(12,305,632)	
CRRSA - Learning Acceleration	S425D210027	84.425D	5,067,003	3/13/2021	9/30/2024	(146,200)			4,016,539	(4,281,158)		(410,819)	
CRRSA - Mental Health	S425D210027	84.425D	194,805	3/13/2021	9/30/2024	(156,250)		131,500	156,305	(54)		\$ 131,501	
American Rescue Plan - ESSER	S425U210027	84.425U	177,448,853	3/13/2020	9/30/2024	(2,638,758)			30,683,576	(74,267,049)		(46,222,231)	
American Rescue Plan - ESSER Accelerated learning	S425U210027	84.425U	4,297,693	3/13/2020	9/30/2024	(200,000)			8,900	(8,900)		(200,000)	
American Rescue Plan - ESSER Evidence-based summer	S425U210027	84.425U	293,010	3/13/2020	9/30/2024				87,643	(168,591)		(80,948)	
American Rescue Plan - ESSER Evidence-based comprehensive	S425U210027	84.425U	293,010	3/13/2020	9/30/2024					(18,259)		(18,259)	
American Rescue Plan - ESSER NJTSS Mental health	S425U210027	84.425U	88,501	3/13/2020	9/30/2024				36,807	(44,376)		(7,569)	
American Rescue Plan - Homeless II	S425U210027	84.425U	748,701	3/13/2020	9/30/2024				47,996	(178,643)		(130,647)	
Subtotal Elementary and Secondary School Emergency Relief (ESSER) Cluster						(22,362,418)	15,000	884,867	71,968,051	(109,750,104)		(59,376,105)	
US EPA Reduction in Lead	96245221	66.443	7,475,299	07/01/2021	06/30/2023	(65,239)			582,375	(937,197)		(420,061)	
Subtotal US EPA Reduction in Lead						(65,239)			582,375	(937,197)		(420,061)	
COVID-19 Additional or Compensatory Special Education and Related Services (ACSERS)	SLFRFDOE1SES	21.027	798,986	07/01/2022	06/30/2023			(77,922)		(721,064)		(798,986)	
COVID-19 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			(798,986)	
Subtotal Additional or Compensatory Special Education and Related Services (ACSERS)						(1,272,805)		(77,922)	1,272,805	(721,064)		(798,986)	
Project Prevent Newark	S184M220041	84.184M	987,990	10/01/2022	09/30/2023				689,675	(1,328,660)		(638,985)	
Project Prevent Newark	S184M200041	84.184M	868,003	10/01/2020	09/30/2021	(180,876)		(36,804)	217,680				
Project Prevent Newark	S184M190041	84.184M	851,385	10/01/2019	09/30/2020			(974,341)	984,613	(10,272)			
Subtotal Project Prevent Newark						(180,876)		(321,470)	1,202,293	(1,338,932)		(638,985)	
Supportive School Newark	S184X220029	84.184X	428,265	10/01/2022	09/30/2023			(32,129)	58,411	(235,400)		(209,118)	
Supportive School Newark	S184X210029	84.184X	423,472	10/01/2021	09/30/2022	(150,494)		251,120	60,876	(161,502)			
Supportive School Newark	S184X200029	84.184X	350,829	10/01/2020	09/30/2021	(6,529)		18,188	23,827	(35,486)			
Supportive School Newark	S184X190029	84.184X	342,605	10/01/2019	09/30/2020			(216,845)	221,580	(4,735)			
Subtotal Supportive Schools Newark						(157,023)		20,334	364,694	(437,123)		(209,118)	
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						(36,909,369)	50,897	6,389	2,850,782	123,753,160	(170,504,879)	(6,389)	(80,904,124)
Total Special Revenue Fund						(39,741,569)	149,280	6,389	3,934,602	134,291,653	(183,463,465)	(6,389)	(84,974,214)

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, 2023

Federal Grantor/Pass-Through Grantor Program Title	FAIN Number	AL Number	Award Amount	Grant Period		June 30, 2022				Cash Received	Budgetary Expenditures	Repayment of Prior Years Balances	June 30, 2023			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	\$ (1,066,648)				\$ 1,066,648						
School Breakfast Program	231NJ304N1099	10.553	7,586,598	07/01/2022	06/30/2023					6,923,310	\$ (7,586,598)		\$ (663,288)			
National School Lunch Program	221NJ304N1099	10.555	18,916,329	07/01/2021	06/30/2022	(1,432,379)				1,432,379						
National School Lunch Program	231NJ304N1099	10.555	14,066,974	07/01/2022	06/30/2023					12,924,919	(14,066,974)		(1,142,055)			
Summer Food Service Program For Children	221NJ304N1099	10.559	657,081	07/01/2021	06/30/2023					657,081	(657,081)					
Food Donation Program (NC)	221NJ304N1099	10.555	2,478,701	07/01/2021	06/30/2022		\$ 167,078				(167,078)					
Food Donation Program (NC)	231NJ304N1099	10.555	3,453,945	07/01/2022	06/30/2023					3,453,946	(3,425,424)		\$ 28,522			
COVID-19 - Emergency Operational Cost Program - Schools	221NJ304N1100	10.555	2,224,271	07/01/2022	06/30/2023					1,670,290	(1,670,290)					
Fresh Fruit and Vegetable Program	221NJ304L1603	10.582	340,324	07/01/2021	06/30/2022	(74,792)				74,792						
Fresh Fruit and Vegetable Program	231NJ304L1603	10.582	337,460	07/01/2022	06/30/2023					300,391	(337,460)		(37,069)			
Subtotal Child Nutrition Program Cluster						(2,573,819)	167,078			28,503,756	(27,910,905)		(1,842,412)	28,522		
Total Enterprise Fund						(2,573,819)	167,078			28,503,756	(27,910,905)		(1,842,412)	28,522		
Total Expenditures of Federal Awards						\$ (46,787,833)	\$ 316,358	\$ 6,389	\$ 3,934,602	\$ 178,481,717	\$ (222,588,233)	\$ (6,389)	\$ (86,816,626)	\$ 160,023	\$ 13,214	\$ -

(NC) - non cash expenditures

Newark Board of Education
Schedule of Expenditures of State Financial Assistance
Year ended June 30, 2023

State Grantor/Program Title	State Grant Account #	Award Amount	Grant Period		Balance at June 30, 2022							Balance at June 30, 2023			Memo		
			From	To	(Accounts Receivable)	Unearned Revenue	Due to Grantor	Adjustments/ Carryover	Cash Received	Transfer from General Fund	Budgetary Expenditures	Repayment of Prior Years Balances	(Accounts Receivable)	Unearned Revenue	Due to Grantor	Budgetary Receivable	Cumulative Total Expenditures
State Department of Education																	
General Fund:																	
Categorical Special Education Aid	23-495-034-5120-089	\$ 45,823,149	07/01/2022	06/30/2023					\$ 41,254,433							\$ (4,568,716)	\$ (45,823,149)
Categorical Special Education Aid	22-495-034-5120-089	45,823,149	07/01/2021	06/30/2022		\$ (4,561,181)			4,561,181								
Equalization Aid	23-495-034-5120-078	944,108,877	07/01/2022	06/30/2023					849,978,167								(94,130,710)
Equalization Aid	22-495-034-5120-078	823,229,149	07/01/2021	06/30/2022		(81,943,244)			81,943,244								
Categorical Security Aid	23-495-034-5120-084	24,632,298	07/01/2022	06/30/2023					22,176,378								(2,455,920)
Categorical Security Aid	22-495-034-5120-084	24,632,298	07/01/2021	06/30/2022		(2,451,869)			2,451,869								
Adjustment Aid	23-495-034-5120-085	12,840,459	07/01/2022	06/30/2023					11,560,224								(1,280,235)
Adjustment Aid	22-495-034-5120-085	12,840,459	07/01/2021	06/30/2022		(1,278,124)			1,278,124								
Categorical Transportation Aid	23-495-034-5120-014	8,523,133	07/01/2022	06/30/2023					7,673,349								(849,784)
Categorical Transportation Aid	22-495-034-5120-014	8,523,133	07/01/2021	06/30/2022		(848,382)			848,382								
Extraordinary Aid	23-495-034-5120-044	5,795,017	07/01/2022	06/30/2023					5,675,254								(5,795,017)
Extraordinary Aid	22-495-034-5120-044	5,675,254	07/01/2021	06/30/2022		(5,675,254)											
Additional Non Public Transportation Aid (Aid in Lieu)	23-495-034-5120-014	97,344	07/01/2022	06/30/2023													(97,344)
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								
T.P.A.F. Social Security Aid	23-495-034-5095-003	25,658,333	07/01/2022	06/30/2023					24,446,957								(25,658,333)
T.P.A.F. Social Security Aid	22-495-034-5095-003	23,275,581	07/01/2021	06/30/2022		(1,084,615)			1,084,615								
On-Behalf Teachers' Pension and Annuity Fund	23-495-034-5094-002	115,659,740	07/01/2022	06/30/2023					115,659,740								(115,659,740)
On-Behalf-Teachers' Pension and Annuity Fund – Post Retirement Medical	23-495-034-5094-001	30,383,534	07/01/2022	06/30/2023					30,383,534								(30,383,534)
On-Behalf- Teachers' Pension & Annuity Fund – Non-contributory Insurance	23-495-034-5094-004	51,467	07/01/2022	06/30/2023					51,467								(51,467)
Lead Testing Reimbursement	23-495-034-5120-104	34,350	07/01/2022	06/30/2023					34,350								(34,350)
Alyssa's Law Compliance and School Security Grants	n/a	1,630,378	04/23/2022	06/01/2023		(1,220,807)			1,601,572								(380,765)
Alyssa's Law Compliance and School Security Grants	n/a	1,933,389	04/23/2021	06/01/2022		(182,548)			182,548								
Total General Fund						(99,359,704)			1,202,959,068							(7,103,737)	(103,285,365)
																	(1,213,988,466)
Non-Public Services																	
Special Revenue Fund																	
Chapter 192: Auxiliary Services																	
Compensatory Ed FY 23	23-100-034-5120-067	250,043	07/01/2022	06/30/2023					\$ 250,043								\$ 84,107
Compensatory Ed FY 22	22-100-034-5120-067	281,281	07/01/2021	06/30/2022			\$ 137,147										(165,936)
English as a Second Language FY 23	23-100-034-5120-067	24,555	07/01/2022	06/30/2023					24,555								(21,849)
English as a Second Language FY 22	22-100-034-5120-067	52,984	07/01/2021	06/30/2022			40,104										(40,104)
Home Instruction FY 22	22-100-034-5120-067	3,566	07/01/2021	06/30/2022		(3,566)			3,566								
Chapter 193: Handicapped Services																	
Supplemental Instruction FY23	23-100-034-5120-066	23,954	07/01/2022	06/30/2023					23,954								(22,467)
Supplemental Instruction FY22	22-100-034-5120-066	45,430	07/01/2021	06/30/2022			26,762										(26,762)
Examination & Classification FY 23	23-100-034-5120-066	26,182	07/01/2022	06/30/2023					26,182								(26,182)
Examination & Classification FY 22	22-100-034-5120-066	66,176	07/01/2021	06/30/2022			22,777										(22,777)
Examination & Classification FY 21	21-100-034-5120-066	64,473	07/01/2020	06/30/2021			3,299										3,299
Corrective Speech FY 23	23-100-034-5120-066	30,690	07/01/2022	06/30/2023					30,690								(7,906)
Corrective Speech FY 22	22-100-034-5120-066	28,830	07/01/2021	06/30/2022			22,041										(22,041)
Nursing Services FY 23	23-100-034-5120-070	174,608	07/01/2022	06/30/2023					174,608								(174,608)
Nursing Services FY 22	22-100-034-5120-070	165,088	07/01/2021	06/30/2022			1										(1)
Non-public Textbooks Aid FY 23	23-100-034-5120-064	100,188	07/01/2022	06/30/2023					100,188								19,968
Non-public Textbooks Aid FY 22	22-100-034-5120-064	86,189	07/01/2021	06/30/2022			20,924										(80,220)
Non-public Textbooks Aid FY 21	21-100-034-5120-064	102,143	07/01/2020	06/30/2021			17,652	\$									17,651
Non-public Technology Aid FY 23	23-100-034-5120-373	67,410	07/01/2022	06/30/2023				(1)	67,410								7,644
Non-public Technology Aid FY 22	22-100-034-5120-373	63,798	07/01/2021	06/30/2022			3,103										(59,765)
Non-public Security Aid FY 23	23-100-034-5120-509	341,530	07/01/2022	06/30/2023					341,530								(308,662)
Non-public Security Aid FY 22	22-100-034-5120-509	278,600	07/01/2021	06/30/2022					93,490								(93,490)
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		(6,246)			16,978								\$ 10,732

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, 2023

State Grantor/Program Title	State Grant Account #	Award Amount	Grant Period From	Grant Period To	Balance at June 30, 2022					Balance at June 30, 2023			Memo				
					(Accounts Receivable)	Unearned Revenue	Due to Grantor	Adjustments/Carryover	Cash Received	Transfer from General Fund	Budgetary Expenditures	Repayment of Prior Years Balances	(Accounts Receivable)	Unearned Revenue	Due to Grantor	Budgetary Receivable	Cumulative Total Expenditures
Preschool Education Aid FY 23	23-495-034-5120-086	\$ 99,134,664	07/01/2022	06/30/2023				\$ 2,051,593	\$ 89,221,198	\$ 3,981,117	\$ (101,860,418)		\$ 3,306,956	\$ (9,913,466)	\$ (101,860,418)		
Preschool Education Aid FY 22	22-495-034-5120-086	98,974,681	07/01/2021	06/30/2022	\$ (9,897,468)	\$ 5,803,504		(5,803,504)	9,897,468								
Preschool Education Aid FY 21	21-495-034-5120-086	97,325,356	07/01/2020	06/30/2021		13,852,610		8,464,409					22,317,019				
					(9,897,468)	19,656,114		4,712,498	99,118,666	3,981,117	(101,860,418)		25,623,975	(9,913,466)	(101,860,418)		
Supplemental Wrap Around Program	22-495-034-5120-118	687,888	12/20/202	06/30/2022		1,019		4,956	716,674		(716,674)		5,975		(716,674)		
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				
NJ BPU - HVAC & Ventilation	n/a	6,690,448	07/01/2022	06/30/2023					71,417		(6,690,448)		\$ (6,619,031)		(6,690,448)		
NJ Teach Stem	n/a	25,962	08/08/2022	06/30/2023							(20,967)		(20,967)		(20,967)		
NJ School Climate	n/a	7,659	04/01/2023	06/30/2023					7,655		(7,655)				(7,655)		
NJDCA Local Recreation Imp Grant	n/a	200,000	07/01/2021	06/30/2022		200,000					(100,000)		100,000		(100,000)		
SDA Emergent and Capital Maintenance Grant	20-492-200-500-20-000	7,005,116	07/01/2022	06/30/2023					7,005,116		(4,579,080)		2,426,036		(4,579,080)		
SDA Emergent and Capital Maintenance Grant	20-492-200-500-20-000	6,485,930	07/01/2021	06/30/2022		6,455,930					(6,452,930)		3,000		(6,452,930)		
Total Special Revenue Fund					(9,907,280)	26,326,922	\$ 391,359	4,717,452	107,979,232	3,981,117	(121,295,767)	\$ (366,349)	(6,639,998)	28,183,577	\$196,573	(9,913,466)	(121,295,767)
Capital Projects Fund																	
Schools Development Authority	Various	17,590,144	07/01/2008	completion	(2,057,846)				189,914		(15,430)		(1,883,362)		(44,928,164)		
Schools Development Authority	Various	859,015,161	07/01/2008	completion					16,631,425		(16,631,425)				(851,610,360)		
Total Capital Projects Fund					(2,057,846)				16,821,339		(16,646,855)		(1,883,362)		(896,538,524)		
Debt Service Fund																	
Debt Service Aid	495-034-5120-075	238,865	07/01/2022	06/30/2023					238,865		(238,865)				(238,865)		
Total Debt Service Fund									238,865		(238,865)				(238,865)		
Enterprise Fund																	
School Breakfast Program (State Share)	23-495-010-3350-002	85,432	07/01/2022	06/30/2023					77,579		(85,432)		(7,853)		(85,432)		
Breakfast After the Bell Program	23-495-010-3350-004	334,166	07/01/2022	06/30/2023					307,084		(334,166)		(27,082)		(334,166)		
Summer Food Service Program Supplement (State Share)	23-495-010-3350-005	18,055	07/01/2022	06/30/2023					18,055		(18,055)				(18,055)		
National School Lunch Program (State Share)	23-495-010-3350-002	393,468	07/01/2022	06/30/2023					362,676		(393,468)		(30,792)		(393,468)		
National School Lunch Program (State Share)	22-495-010-3350-002	438,970	07/01/2021	06/30/2022	(37,560)				37,560								
Total Enterprise Fund					(37,560)				802,954		(831,121)		(65,727)		(831,121)		
Total Expenditures of State Financial Assistance					\$(111,362,390)	\$ 26,326,922	\$ 391,359	\$ 4,717,452	\$ 1,328,801,458	\$ 3,981,117	\$(1,353,001,074)	\$ (366,349)	\$(15,692,824)	\$28,183,577	\$196,573	\$(113,198,831)	(2,232,892,743)
State Financial Assistance Not Subject to Single Audit Determination:																	
Schools Development Authority	Various	859,015,161	07/01/2008	completion					16,631,425		(16,631,425)				(851,610,360)		
On-Behalf Teachers' Pension and Annuity Fund	23-495-034-5094-002	115,659,740	07/01/2022	06/30/2023					115,659,740		(115,659,740)				(115,659,740)		
On-Behalf Teachers' Pension and Annuity Fund - Post Retirement Medical	23-495-034-5094-001	30,383,534	07/01/2022	06/30/2023					30,383,534		(30,383,534)				(30,383,534)		
On-Behalf Teachers' Pension & Annuity Fund - Non-contributory Insurance	23-495-034-5094-004	51,467	07/01/2022	06/30/2023					51,467		(51,467)				(51,467)		
Total State Financial Assistance Subject to Single Audit Determination									\$1,166,075,292	\$ 3,981,117	\$(1,190,274,908)	\$ (366,349)	\$(15,692,824)	\$28,183,577	\$196,573	\$(113,198,831)	(1,235,187,642)

Newark Board of Education
Notes to Schedules of Expenditures of
Federal Awards and State Financial Assistance
Year Ended June 30, 2023

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, 2023. 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, 2023. 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, 2023

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 and state accounts receivable balance in the special revenue fund on the budgetary basis differs from the GAAP basis as follows:

Accounts Receivable	Budgetary Basis	Less Encumbrances	Less Deferred State Aid Payments	GAAP Basis
Federal	\$ 84,961,773	\$ 57,353,097		\$ 27,608,676
State	\$ 16,553,464		\$ 9,913,466	\$ 6,639,998

The net adjustment to reconcile from the budgetary basis to the GAAP basis is \$12,202,565 for the general fund and \$51,496,725 for the special revenue fund. See note to required supplementary information for a reconciliation of the budgetary basis to modified accrual basis of accounting for the general and special revenue funds (C-3).

Federal and State award revenues are reported in the District's basic financial statements on a GAAP basis as follows:

	Federal	State	Total
General Fund	\$ 8,956,635	\$ 1,201,751,551	\$ 1,210,487,231
Special Revenue Fund	144,371,030	104,863,161	249,234,191
Capital Projects Fund		16,734,135	16,734,135
Debt Service Fund		238,865	238,865
Food Service Enterprise Fund	27,910,905	831,121	28,742,026
Total financial award revenues	\$ 181,238,570	\$ 1,324,418,833	\$ 1,505,436,448

Newark Board of Education
Notes to Schedules of Expenditures of
Federal Awards and State Financial Assistance
Year Ended June 30, 2023

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, 2023 amounted to \$16,718,705.

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	\$ 14,309,047
Title IIA	<u>1,318,842</u>
Total	<u>\$ 15,627,889</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, 2023

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 \$25,658,333 for the year ended June 30, 2023.

The post-retirement pension, disability insurance and medical benefits received on-behalf of the District for the year ended June 30, 2023 amounted to \$146,094,741. 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.

During fiscal year 2023, the New Jersey Department of Labor notified the District that federal legislation under the CARES Act and the American Rescue Plan Act of 2021 provided for partial federal subsidies related to unemployment insurance benefits attributable to the District's account. The amount of federal subsidies received by the District during fiscal year 2023 amounted to \$2,054,059, which have been included on the schedule of expenditures of federal awards. These subsidies represent amounts paid on behalf of the District for time periods prior to the current fiscal year (third quarter of 2020 through the third quarter of 2021) and therefore have been excluded from the District's basic financial statements.

Newark Board of Education

Schedule of Findings and Questioned Costs

Year ended June 30, 2023

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?

 X Yes _____ None Reported

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

 X Yes _____ No

Newark Board of Education

Schedule of Findings and Questioned Costs (Continued)

Year ended June 30, 2023

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, S425U210027	COVID 19 Education Stabilization Fund – Elementary and Secondary School Emergency Relief
10.558	221NJ301N1099	Child and Adult Care Food Program
84.027A, 84.173A, 84.027X, 84.173X	H027A220100, H173A220114, H027XA210100, H173X210114	Special Education Cluster (COVID-19)
93.778	2005NJ5MAP	Medical Assistance Program – SEMI (COVID-19)
93.600	02CH3093, 02CH011623, 02HE000315	Head Start COVID-19 Head Start

Newark Board of Education

Schedule of Findings and Questioned Costs (Continued)

Year ended June 30, 2023

Part I – Summary of Auditors’ Results (continued)

State Financial Assistance

Dollar threshold used to distinguish between Type A and Type B program:

\$3,570,825

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?

X Yes None Reported

Are any audit findings disclosed that are required to be reported in accordance with NJOMB Circular 15-08?

X Yes 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	Categorical Security Aid (State Aid Cluster)
495-034-5120-085	Adjustment Aid (State Aid Cluster)
495-034-5120-086	Preschool Education Aid
492-200-500-20-000	SDA Emergent and Capital Maintenance Grant
495-034-5095-003	T.P.A.F. Social Security Aid
Not Available	NJ BPU – HVAC & Ventilation

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Schedule of Findings and Questioned Costs (Continued)

Year ended June 30, 2023

Part II – Schedule of Financial Statement Findings

No compliance or internal control findings noted that are required to be reported under *Government Auditing Standards*.

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Schedule of Findings and Questioned Costs (Continued)

Year ended June 30, 2023

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

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

Federal Award Programs

Significant Deficiency/Compliance Finding

Special Education Grant Cluster

Finding 2023-001:

Criteria: In accordance with 2 CFR section 430(i)(1) charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed.

Statement of Condition: During our testing of the I.D.E.A. Part B Program, we identified the District was unable to provide support for payroll charges for 5 employees. Upon further review, it was identified that the 5 employees worked for the Extended School Year (ESY) program outside of the Special Education department. This resulted in improper charges to the grant totaling \$19,297. Based upon this review and discussions with the District it was determined the issue related to the ESY program and as such we opted to verify the entire population of payroll charges to the program and identified 72 additional improperly charged employees resulting in improper charges to the grant of \$497,573. This total is inclusive of the original 5 employees identified in our original sample.

Questioned Costs: A total of \$497,573 questioned costs were identified.

Context: During our testing of Federal grant compliance, we selected a sample of payroll charges submitted for reimbursement and traced to supporting documentation. The

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Schedule of Findings and Questioned Costs (Continued)

Year ended June 30, 2023

District board approves salaried individuals to be charged to the grant, maintains bi-annual certifications of the salary employees, maintains paper timesheets for hourly and stipend employees, and maintains a spreadsheet for all Office of Special Education approved hires for the ESY program to support payroll charges to the grant. The District was unable to provide us with any support that the original 5 employees identified in our testing were appropriately charged to the grant. Based upon discussions with the District personnel, the ESY spreadsheet was reviewed by the Office of Special Education to ensure only employees hired to work the ESY program in the Special Education department were listed. After this review, additional employees that were not on the approved spreadsheet were included in the budget code charged to the I.D.E.A. Part B Program improperly. The Department did not review and compare the additional individuals on the budget position roster to the approved list after the ESY program.

Cause and Effect: The District did not review payroll charges related to the ESY Program periodically to ensure the correct individuals were being charged to the I.D.E.A. Part B Program. This resulted in individuals that were not approved being added to the budget code, expended, and included in grant reimbursement requests. Without proper review of payroll charges, the District can overclaim the actual payroll charges incurred.

Recommendation: We suggest the District determine the most appropriate approach to ensure payroll charges related to the ESY Program related to Special Education only includes individuals approved by the Department to be included in the I.D.E.A budget line.

Views of Responsible Officials and Planned Corrective Actions: District management concurs with the finding and has developed a corrective action plan in response to the recommendations above and has begun to take action to address the finding.

Newark Board of Education

Schedule of Findings and Questioned Costs (Continued)

Year ended June 30, 2023

State Financial Assistance Programs

Significant Deficiency/Compliance Finding

Preschool Education Aid

Finding 2023-002:

Criteria: In accordance with 2 CFR section 430(i)(1) charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed.

Statement of Condition: During our testing of the Preschool Education Aid (PEA) Program, we identified the District was unable to provide support for payroll charges for 4 employees. Upon further review, it was identified that 3 of the 4 employees were teacher-aides who were originally assigned to early childhood classrooms within an elementary school but were moved by school principals to non-early childhood classrooms without the knowledge of the Early Childhood Department. The fourth identified individual had been moved to an elementary position prior to the start of the school year.

Questioned Costs: A total of \$9,385 of the questioned costs were identified in our sample. Total payroll charges to the grants for the improperly included employees identified were \$162,556. When the error is extrapolated across the entire population it could result in questioned costs of \$1,719,562.

Context: During our testing of State grant compliance, we selected a sample of payroll charges submitted for reimbursement and traced to supporting documentation. The District includes approved employees on their annual detail PEA budget, provides a listing of approved employees and their percentage split to the District Budget Department, and completes bi-annual "snapshots" that verify each employee is at their designated PEA/HeadStart location to support payroll charges to the grant. The employees identified were not included in the bi-annual snapshot provided to us. The District was unable to provide us with any additional support that would show the 4 employees identified in our testing were appropriately charged to the grant.

Newark Board of Education

Schedule of Findings and Questioned Costs (Continued)

Year ended June 30, 2023

Cause and Effect: The District did not remove individuals from the budget roster subsequent to performing their biannual snapshot. Without proper review and follow-up related to payroll charges, the District can overclaim the actual payroll charges incurred.

Recommendation: We suggest the District determine the most appropriate approach to ensure payroll charges related to the PEA Program only includes individuals approved to be charged to the related budget line.

Views of Responsible Officials and Planned Corrective Actions: District management concurs with the finding and has developed a corrective action plan in response to the recommendations above and has begun to take action to address the finding.