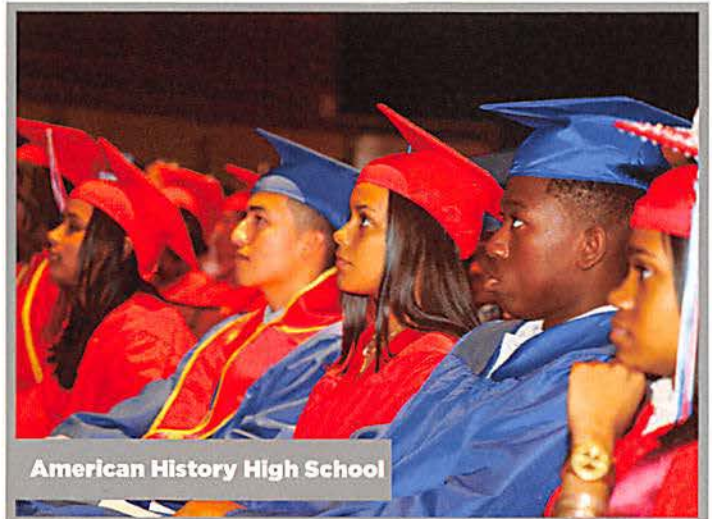




# Comprehensive Annual Financial Report

**Fiscal Year Ended June 30, 2018**



**School District of the  
City of Newark**

**Newark Public Schools  
Newark, New Jersey**

**Comprehensive Annual Financial Report  
For the Year Ended June 30, 2018**

**Prepared by Newark Public Schools  
Business Office  
Ms. Valerie V. Wilson  
School Business Administrator  
Mr. Pablo Canela  
Executive Controller**

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# Introductory Section



Roger León  
Superintendent

# Newark Board of Education

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

Where Passion Meets Progress

February 25, 2019

Dr. Lamont Repollet  
Commissioner of Education  
New Jersey Department of Education  
100 Riverview Executive Plaza CN 500  
Trenton, New Jersey 08625-0500

Dear Dr. Lamont Repollet, School Board Members and Citizens:

The Comprehensive Annual Financial Report of the Newark Public Schools of the City of Newark (District) for the fiscal year ended June 30, 2018, is hereby submitted. Responsibility for both the accuracy of the data and completeness and fairness of the presentation, including all disclosures, rests with the management of the District. To the best of our knowledge and belief, the data presented in this report is accurate in all material respects and is reported in a manner designed to present fairly the financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information at June 30, 2018, and the respective changes in financial position and cash flows, where applicable, for the year then ended. All disclosures necessary to enable the reader to gain an understanding of the District's financial activities have been included.

The Comprehensive Annual Financial Report is presented in four sections: introductory, financial, statistical and single audit. The introductory section includes this transmittal letter (designed to complement Management's discussion and analysis and should be read in conjunction with it), the District's organizational chart, and a roster of officials and list of professionals. The financial section includes Management's discussion and analysis, the basic financial statements, required supplementary information and other supplementary information, as well as the auditor's report thereon. The statistical section, which is unaudited, includes selected financial and demographic information, generally presented on a multi-year basis. The District is required to undergo an annual single audit in conformity with the provisions of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements of Federal Awards (Uniform Guidance)* and the New Jersey State Treasury Circular Letter 15-08 OMB, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*. Information related to this single audit, including the independent auditors' report on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with *Government Audit Standards* and an independent auditors' report on compliance for each major federal and state program and on internal control over compliance required by the Uniform Guidance and New Jersey Circular 15-08 are included in the single audit section of this report.



## 1. Reporting Entity and Its Services

The District is an independent reporting entity within the criteria adopted by the Governmental Accounting Standards Board (GASB). All funds and the Government-wide financial statements of the District are included in this year's report. The District and all its schools constitute the District's reporting entity and do not have any component units and are not considered a component unit of any other governmental unit.

The District provides a full range of educational services appropriate to grade levels Pre-K through 12. These include regular, vocational, as well as special educational services to students with physical and/or mental disabilities. The District has a resident student enrollment of approximately 49,419 students. This figure includes District students requiring out of District placements and students attending charter and community based preschools. The following table details changes in average daily enrollment in District schools over the last five years and the projection for the one subsequent year.

| Fiscal Year | Student Enrollment* | Percent Change |
|-------------|---------------------|----------------|
| *2018-19    | 36,317              | 0.01%          |
| 2017-18     | 35,976              | 0.03           |
| 2016-17     | 35,964              | (0.21)         |
| 2015-16     | 36,041              | 0.18           |
| 2014-15     | 35,976              | (3.23)         |
| 2013-14     | 37,177              | 0.42           |

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

FY 2018-19 is projected average daily enrollments.

## 2. Economic Condition and Outlook

### Economic Condition:

The City of Newark is the largest city in the State. It serves as the county seat for Essex County, with County, State and Federal Courts as well as governmental offices attracting a large number of law firms to the central business district.

Newark is a transportation hub serviced by the Interstate Highway system, NJ Transit, Amtrak Rail Links, and Newark Liberty International Airport, as well as container and cargo facilities at Port Newark-Elizabeth.

It is the insurance, finance and banking capital of the State. Headquartered in Newark are a number of large financial institutions including the Prudential Insurance Company, and Blue Cross Blue Shield of New Jersey, as well as the State's largest public utility, Public Service Electric and Gas Company. Newark is the site of the University of Medicine and Dentistry of New Jersey, the New Jersey Institute of Technology, the Newark campus of Rutgers University, Seton Hall Law School and Essex County

*Continuation of CAFR Report*

College. Covering over 320 acres, these five colleges serve a population of approximately 45,000 students and faculty.

Economic Outlook:

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

The city of Newark entered into several ordinances, including but not limited to, The Inclusionary Zoning for Affordable Housing and The New Jersey Film and TV Tax Credit. The Housing ordinances set-aside 20 percent of their residential units for affordable housing in projects that consist of 30 or more new or substantially rehabilitated units. Additionally, the second measure is the innovation of insuring that long term tax abatements for residential building only go to those containing affordable housing.

In July of this year, Governor Murphy signed The New Jersey Film and TV Tax Credit. This tax credit should incentivize production companies to film in Newark by offering a 30% tax rebate. On any individual project, a production company must incur at least 60% of the total film production expenses in-state (exclusive of postproduction costs) or incur more than \$1 million in qualified production expenses.

Age of School Buildings:

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

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

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|  |      |
|--|------|
| Branch Brook   | 1924 |
| Broadway Elementary  | 1956 |
| Bruce Street / George Washington Carver                    | 1979 |
| Camden Street  | 1968 |
| Central High   | 2008 |
| Chancellor Avenue  | 1930 |
| Cleveland  | 1912 |
| Dr. E. Alma Flagg  | 1984 |
| Dr. William H. Horton                                      | 1894 |
| Eagle Academy for Young Men / Weequahic High               | 1976 |
| Early CC Central / Samuel L. Berliner                      | 1972 |
| Early CC North / Gladys Hillman-Jones                      | 1911 |
| Early CC South / Chancellor Avenue Annex                   | 1959 |
| Early CC West / Old Speedway                               | 1916 |
| East Side High   | 1911 |
| Elliott Street   | 2015 |
| Fourteenth Avenue  | 1906 |
| Harold Wilson  | 1983 |
| Harriet Tubman   | 1888 |
| Hawkins Street   | 1887 |
| Hawthorne Avenue   | 1908 |
| 301 West Kinney  | 1957 |
| Ivy Hill   | 1931 |
| John F. Kennedy  | 1967 |
| Lafayette Street   | 1848 |
| Lincoln  | 1908 |
| Louise A. Spencer  | 1976 |
| Luis Munoz Marin   | 1955 |
| Malcolm X Shabazz  | 1913 |
| McKinley   | 1915 |
| Mount Vernon   | 1955 |
| New First Avenue   | 2007 |
| New Jersey Regional Day                                    | 1984 |
| Newton Street  | 1866 |
| Salome Urena (Formerly North 10 <sup>th</sup> Street Elem) | 1964 |
| Oliver Street  | 2016 |
| Park Elementary  | 2009 |
| Peshine Academy B.R.I.C.K.                                 | 1911 |
| Quitman Street   | 1963 |
| Rafael Hernandez   | 1995 |
| Ridge Street   | 1924 |
| Roberto Clemente   | 1884 |
| Science Park High  | 2006 |

|   |      |
|---|------|
| South Seventeenth Street                            | 1911 |
| Oliver 2 (Formerly South Street/ Oliver St. School) | 1869 |
| Speedway  | 2010 |
| Sussex Avenue                                       | 1900 |
| Technology High                                     | 1912 |
| Thirteenth Avenue                                   | 1971 |
| University High                                     | 1956 |
| West Side Campus                                    | 1926 |
| Wilson Avenue                                       | 1881 |
| * = Charter   |      |

### 3. Teaching & Learning

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

NPS continues to implement the New Jersey Student Learning Standards (NJSLs). For the 2017-18 school year, the Office of Academics continues to operate as a single, unified department since its restructuring in 2016-17. We did this in order to achieve increased coherence and consistency in the delivery of instruction across our 60+ schools and programs. Through that re-organization, we continue to focus on the basics (English Language Arts and mathematics), especially to ensure that students are reading by 3rd grade. We will make instruction more relevant to students’ lives — whether it’s by using culturally relevant curricula or providing real-world experiences in science and other subjects. We will provide more non-academic supports, starting with caring and welcoming schools that help develop students outside the classroom by reinforcing core values. We will provide additional support, including assistance to students who are far behind in reading, learning to speak English, or have special education needs. And we will improve the quantity and quality of our early education programming.

Underlying all of our specific strategies is a belief in consistency and alignment across schools, from Pre-K through high school. All schools will have a common roadmap for success, along with increased clarity and support from the central office.

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



English Language Arts and Mathematics:

Over the past five years, NPS strengthened its curricula in many subjects, especially in literacy and mathematics, to better align with new college and career-ready standards. The new Partnership for Assessment of Readiness for College and Careers (PARCC) end-of-year and end-of-course assessments are more accurate measures of student readiness for college and careers, and our adopted curricula are better preparing students for those assessments. The upward trends in student performance on PARCC assessments in both ELA and Math over the past four years combined with rates of growth exceeding the State median (as measured by mSGP) have led to a conclusion that our curricular selections in ELA/Literacy and Math were wise and that our supports to schools around delivery of those curricula have been successful when taken as a whole. For example, in the area of English Language/Arts, SY 2017-2018, we have made investments in adopting the second version of our adopted curriculum for grades 3 and 5. The second version provides additional resources to support struggling readers and English Language Learners, as well as resources to challenge students. It incorporates strategies based on the Universal Design for Learning in every lesson. There is also additional explicit writing and language instruction included.

In pursuit of accelerating the growth in mathematics student achievement, core curricular instructional resources are continually evaluated, accompanied by professional development that prepares teachers to implement best practices irrespective of the core curricular resource used. For example, in 2017-18 we introduced coaching resources designed to help our teachers get better faster. The Butterfly Feedback and Real-time Coaching resources we implemented support quick focused cycles on teacher actions that create habits, rituals, or routines in the classroom. We also implemented In-Depth Coaching Cycle resources that involve observation, co-planning, co-teaching, and reflection. These resources support implementation of mathematical discourse, frequent and varied checks for understanding, and student engagement with rich tasks in the classroom. They have enhanced our culture of professional enrichment and positively influenced the teaching and learning of mathematics as evidenced by anecdotal feedback from coaches and teachers, and before-and-after videos of teachers facilitating student learning. In 2016-17, we made investments to provide more detailed support for teacher lesson planning in our ELA curriculum in grades 3-8. The results were lesson plan resources that synthesized the grade level standards with the curricular resources available through the adopted curriculum and specific instructional strategies likely to facilitate student learning.

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

To track our progress on how well these supports are translating into improved student outcomes, the District administered formal PARCC-aligned, online interim assessments in grades 3-11 for ELA and Math 2-3 times during the year prior to the PARCC administration. These assessments were developed by a respected external vendor familiar with PARCC and the NJSLs (Measured Progress) to ensure their alignment to the expectations of PARCC. Leaders are trained at the Leadership Institutes referenced above on how to use this data to improve instruction primarily through the use of data teams and teacher

## ***Continuation of CAFR Report***

teams engaged in collaborative inquiry. The District also administered the Reading Inventory (RI) 3 times a year to track student progress with respect to reading comprehension and this was another data point to inform this planning. Moreover, these sessions trained teachers and leaders on how to use other data (e.g., unit assessments from the Common Core-aligned curricula) to reflect on progress and make adjustments to instruction. Finally, the District central leadership team regularly met to review and reflect on data from these assessments to determine where schools need more support as well as where there are models of excellence to be shared.

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

Knowing what the desired outcome looks like is important in any change process. Towards that end, NPS began a long-term project to use technology (specifically video) to ensure every educator across the District has access to examples of excellence. This work began in the math department in 16-17 and will expand in ELA and Science in 18-19. Building upon work from prior years where schools served as lab sites to learn and master the new instructional approaches, the math team built a library of video samples of the most impactful instructional strategies.

### **Science:**

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

The 2014 adoption of the *Next Generation Science Standards (NGSS)*, and subsequent 2016 adoption of the NJSLS-S, necessitated an intense cycle of professional development around the instructional shifts required to implement the spirit and pedagogy of the standards with fidelity. In coherence with the state's adoption timeline, middle school and high school teachers and their administrators began their standards-based professional development cycle in 2014; elementary teachers and their administrators began theirs in 2016.

In addition to the need for professional development, a gap analysis of existing curriculum resulted in a multi-year plan for the adoption new, standards-based core curriculum for K-12 science. In 2016, a year-long review of available programs commenced, and concluded with the identification of potential programs for K-5, the recommendation of an adoption of *Investigating and Questioning our World through Science and Technology (IQWST)* for 6-8, and no options for 9-12.

In 2017-2018, IQWST was implemented in 38 schools district-wide, accompanied with program-specific professional development and new curriculum guidance documents. Updates to K-5 curricular guidance documents, inclusive of the addition of *Mystery Science*, were made; a pilot of the two potential core K-5 programs took place, resulting in the recommendation of the adoption of *Inspire*

## ***Continuation of CAFR Report***

**Science.** Updates to 9-12 curricular guidance documents were made; and an investment in lab technology (i.e. Chromecarts and Vernier probeware) was made to support high school implementation of the standards.

In addition to major advancements in professional development and curriculum, a number of strategic partnerships have been established in order to further advance the vision for science education in Newark Public Schools. Specifically:

- ***Students2Science.*** In 2016, this brought the launch of this new partnership that puts students at the center of scientific learning and in the role of young scientists. Through virtual lab sessions (5-12) and in-person visits (6-12) to a state-of-the-art lab facility in East Hanover, 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. In 2017, NPS began constructing a 10,000 square foot lab facility within its new Central Office, allowing for increased programming and more opportunities to leverage the partnership. The Students2Science Newark Technology Center opened to NPS students in the Spring of 2018.
- ***Liberty Science Center.*** Continued partnership with this renowned local institution in which students get opportunities to do hands-on learning at the Center and extend the learning at their schools.
- ***i2Learning:*** 2017 brought the launch of this partnership that engages students in an immersive week-long STEM course and culminates with a showcase of authentic student work.

## **Social Studies:**

All students receive Social Studies instruction from Preschool through grade 12. The challenges of the 21st century are complex, have global implications, and are connected to people, places, and events of the past. The study of Social Studies focuses on deep understanding of concepts that enable students to think critically and systematically about local, regional, national, and global issues.

Authentic learning experiences that enable students to apply content knowledge, develop citizenship skills, and collaborate with students from around the world prepare Newark students for the 21st-century workplace. The natural integration of technology in Social Studies education allows students to overcome geographic borders, apply scientific and mathematical analysis to historical questions and contemporary issues, appreciate cultural diversity, and experience events through the examination of primary sources.

We will provide culturally relevant curricula across academic areas, but particularly in social studies, implementing the requirements of the State's Amistad legislation and infusing history from overlooked minority groups throughout the curriculum. Given recent efforts in this area, students have more opportunities to study Newark history through the development and implementation of resources related to the celebration of Newark's 350th anniversary and the launch of a new history course on the history of Newark. Moreover, we continue to support the implementation of the *Reading Like a Historian* curricular supplement in the District's middle and high schools. *Reading Like a Historian* is a document-based approach to teaching history. The curriculum exposes students to a multitude of primary source documents from a given historical era. Students are taught the historical skills of close reading, sourcing, contextualizing and corroborating in order to construct viable arguments to historical questions. *Reading Like a Historian* is a Common Core aligned program that provides students with an opportunity to hone their reading, writing, speaking and listening skills.

The Arts:

Art provides opportunities for students to learn in ways that the other core subjects do not. We have worked to expand art offerings in our schools and better integrate creativity throughout our curriculum. To help offer “Arts for Every Child in Every School,” we have begun to develop sequential standards-based curriculum in all art forms, so that students have more chances to create, perform, produce, analyze their work and the work of other artists. School arts programs are also supported through partnerships with art anchor art institutions, art organizations and community resources which provide additional exposure, exploration, and experiences which expand and connect arts learning beyond the classroom.

To support and advance consistent curricular learning goals for arts education during 2017-2018 we focused on the following:

*Artistic Literacy.* District-wide arts professional development for arts teachers and administrators focused on authentic student engagement with the four Artistic Processes (Creating, Responding, Connecting, Performing/Presenting/Producing) as defined by the new National Core Art Standards (NCAS). Additionally, the District is in the beginning stages of arts curriculum development starting with dance, music and visual arts for grades PK-5 consistent with guidance from the NCAS.

*Arts Partnerships.* The district continues to strengthen relationships with community arts partners by collaborating to align partnership activities with District curricular goals. For example, music curriculum development includes students learning the recorder at grade level three. A partnership with the New Jersey Performing Arts Center (NJPAC) provides teacher professional development and the production of a district-wide recorder concert where our students play along with professional string and jazz ensembles from the audience of the Prudential Theater.

*All City Arts Exhibits and Performances.* This district-wide initiative provides opportunity for both teacher and student collaboration at target grade levels across schools in the district. The initiative is consistent with curricular goals around the Artistic Processes with emphasis on Performing/Presenting/Producing. In addition to the Middle School All-City Concert and the High School Teen Arts Annual implemented in 2016-2017, an All-City Dance Performance was added for 2017-2018. While providing motivation and aspirational arts development for students and schools, these programs also bring school communities and families together in celebration of student accomplishments in the arts.

*Renew the Arts.* This initiative was established in 2013 to explore and pilot strategies that ensure all students are receiving rigorous sequential arts programming and exposure to high-quality community arts experiences to help inform a larger, district-wide arts education strategy. Renew the Arts schools continue to provide a deeper understanding of strengths, weaknesses, challenges and opportunities at both the school and district level. Notably, a tiered arts education model (Foundation, Emerging, Model, Exemplary, Incubator) was developed for 2017-2018 based on specific criteria and benchmarks providing supports and incentives for schools to move toward the districts goal of “Arts for Every Child in Every School.”



**Career & Technical Education:**

The Office of Career and Technical Education (CTE) provides experiences for elementary and high school students to make career choices based on the knowledge gained from a variety of academic and career opportunities. In the elementary and middle schools, the program is focused on career awareness, exploration, and preparation. The CTE Office encourages schools to offer students in grades K-8 opportunities to explore careers through career day events, job shadowing experiences, apprenticeships, guest speakers, and field trips to various business.

The secondary level has a more focused approach on specific career pathways in Career and Technical Education. Many students at the secondary level choose a career program by the tenth grade and enroll in a sequence of courses that support their chosen career pathway. Through the career pathway, the students receive highly technical, industry level hands-on training under skilled-trade teachers. Furthermore, several of the more advanced programs of study afford students an opportunity to enroll in credit-bearing, college level courses or to acquire certifications and credentials for additional career development in order to become eligible to transition into the world of work, or post-secondary education.

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

**Student Supports:**

The Office of Student Support Services (OSSS) supports schools to transform and create healthy, positive, and inspiring school climate and cultures that promote social, emotional and character development of young people and the advancement of learning communities that are conducive to student achievement.

Over the past few years, beginning specifically in 2014-15 and continuing through 2017-2018, we organized regular professional development sessions for school leaders around 4 specific objectives in this area:

1. Implement Student Support Teams and rituals to ensure school staff regularly engage in strength-based conversations to proactively support students before they struggle.
2. Structure dedicated time to teach non-academic skills and to promote classroom communities.

### ***Continuation of CAFR Report***

- 3. Improve attendance through connecting students to a primary person, engaging families, and designing school structures to provide additional incentives.**
- 4. Radically reduce out-of-class time through progressive discipline, restorative practices, and student-centered responses to incidents.**

This led in 2016-17 to the creation of an expanded and more robust Office of Student Support Services that launched the work of articulating a vision and developing resources for schools in the four areas above. The result is an influx of resources and training to assist school teams in the development and maintenance of learning environments that are positive, engaging, and caring. With the goal of strengthening scholars' connection to the school community, school and district employees received training in various areas, including 1) trauma informed care, 2) restorative practices, 3) intervention and referral services, 4) supports for undocumented students, 5) homeless students, 6) human trafficking, 7) supports for LGBTQIA students, and 7) suicide prevention. Additionally, we reinforced protocols to respond to grief and loss, hosted a Student Support Resource Fair to bridge the relationships between schools and community partners, and partnered with Newark city's Opportunity Youth Network to expand school options for disaffected youth. During SY 2017-2018, we also implemented the District's first "Decision Week".

### **Early Childhood:**

The Office of Early Childhood (OEC) meets the needs of children ages 3 to 5 in pre-K3 and pre-K4 classrooms across Newark in various settings. The District's preschool program serves over 6,700 children and is offered in 31 District schools, 4 District Early Childhood Schools that serve only pre-k and 56 community-based preschool provider centers. The District has an annual goal of increasing pre-K enrollment in hopes of eventually attaining 100% participation of 3-5 year-olds in a high quality education program prior to the start of Kindergarten.

The Office of Early Childhood supports those 90+ locations where pre-K children are educated. The OEC team provides professional development, coaching, and other support to ensure every pre-K classroom is delivering developmentally appropriate practices, in a nurturing and safe learning environment, that focus on ensuring positive academic and social-emotions outcomes for children. In 17-18, the District continued to implement its federal Head Start grant, which translates to augmented comprehensive academic, social, health, and emotional services to 1,000 students and their families.

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

### **Bilingual/ESL Education:**

The District's Bilingual/ESL education programs provides services to approximately 4,800 English Language Learners (ELLs) in grades K to 12, who speak more than 25 languages. These students have arrived in our great city from more than 55 countries. ELLs participate in one of three program models: dual language programs (at select schools only); transitional bilingual programs (TBE); and, English as a Second Language (ESL). Dual language programs deliver instruction in two languages – half in English and half in a second language (Spanish) – with the goal of students becoming bilingual, biliterate, and bicultural. The language goal for TBE programs are for students to reach English language

### ***Continuation of CAFR Report***

proficiency; students are provided with content area instruction and support in the native language. As students' English proficiency increases, instruction in the native language decreases. All ELL students received a minimum of one daily period of ESL instruction. Instructional and student supports across programs assist newly arrived students in acclimating to their new reality in Newark and in the United States. Using research based effective programs, and best pedagogical practices for language acquisition, the Office of Bilingual Education (OBE) provide schools with support in the implementation of high-quality programs. Our vision is for all ELLs to graduate prepared for college and career success. This is accomplished by providing access to a rigorous curriculum and an education that embraces their languages, cultures and diversity.

### **Expanded Learning Time:**

The Expanded Learning Time (ELT) program oversees the administration and implementation of a majority of the District's afterschool programs, initiatives, and activities including the Dr. Marion A. Bolden Student Center. The District develops and implements comprehensive, structured programs for students that provide academic support/extension, cultural enrichment, personal development, and recreation. Specifically, in 2017-2018, NPS afterschool programs served more than 8,500 students a day in 63 locations across the school district, offering a mix of academic support and enrichment opportunities, including STEM, arts, physical activities, and character development for students from kindergarten through 12th grade. Students are provided a portfolio of activities that support school attendance and motivation for learning. Programming also includes activities that engage family members. In Summer 2017, Summer Plus was a blend of academic and enrichment activities and programs offered by local community organizations and arts providers as part of the District's elementary summer school program. Elementary Sports and Enrichment League provided afterschool programming for 1,200 students, culminating in spring tournaments in basketball, cheerleading, soccer and chess that are extremely well-attended by families. Students are required to show academic goals and gains in order to participate in the leagues, and they have consistently done so. The Bolden Student Center provided a space and place for high school students to learn, socialize, and plan for future endeavors. In 2017-2018, the Bolden Center registered 369 high school students into workshops on the arts, STEM and college and career awareness with our partners, Sounds of Tomorrow, STRIVE Inc. and the Liberty Science Center. Expanded Learning Time also manages a 21<sup>st</sup> Century Community Learning Center Grant from the Department of Education for 160 students in 7<sup>th</sup>-10<sup>th</sup> grades at four schools. All students participating in the ELT programs receive a meal and snack from the Child and Adult Food Care Program.

### **Instructional Technology:**

Over the past several years, NPS has continued to take significant strides to invest in both educational technologies for the classroom as well as the corresponding teacher professional development. The tools, resources, and approach provide students with opportunities to engage in STEM lessons and activities and support academic achievement by increasing collaboration and providing students with the resources they need to intellectually engage in higher-level thinking and problem solving.

Our strategic approach for the use of instructional technology in the classroom incorporates several of the more recognized frameworks including SAMR and TPACK to align to our teacher framework, a tool utilized by all teachers and administered throughout the district to both support and measure educator effectiveness in the classroom. Throughout the year, administrators regularly review areas where teachers struggle by looking for what is both least observed (isn't happening in the class) or lowest

rated (teachers are having difficulty implementing this) and through this analysis, two areas were identified: (1) utilizing data to drive instruction and improving discussion and (2) questioning and intellectual engagement in the classroom. Then, specific uses of technology were selected to assist educators as well as serve as an accelerator for academic achievement. Since these strategies are broad in nature and many educators may have different definitions, the district identified the following six specific research-based instructional strategies to provide clear guidance how technology can be used to assist educators in these two areas and aligned each to various competencies and indicators within our teacher framework (<http://www.nps.k12.nj.us/mdocs-posts/nps-teacher-evaluation-guidebook-2017-18/>) as denoted in the parenthetical references.

**1. Utilize Data to Drive Instruction**

1. Utilize Real-Time Formative Assessments tools (shared collaborative workspaces, quick polls) to determine student progress and adjust instruction accordingly throughout the lesson (1c, 2a, 4a, 4b, 4d)
2. Provide opportunities that leverage technology including the use of adaptive learning platforms to personalize learning to match students' needs and tailor learning to their interests (2a, 2b, 4d, 4e, 4f)

**2. Improving Discussion, Questioning and Intellectual Engagement**

1. Leverage enhanced ways to provide feedback on student writing (1c, 2e, 3f, 4b, 4f)
2. Provide students with Tools to Collaborate and Authentically Demonstrate their Learning (3a, 4c)
3. Utilize instructional technology tools to assist students struggling with reading and writing, develop fluency, understand the text, and gain independence (3b)
4. Use virtual manipulatives and digital visualization tools to explore and deepen students' understanding of mathematical reasoning and concepts (2d)

With these two areas and six strategies as our foundation, student devices and digital content were selected that permit real-time collaboration (2.2) such as the Google Docs and SMARTamp, formative assessment tools like Google Forms and SchoolNet which provide teachers with actionable data to differentiate in the classroom (1.1), tools such as Learning Ally and Read and Write for Google that provide text to speech for web-based content and novels used in our ELA classes which assist all of our struggling readers gain access to complex text (2.3), and adaptive learning platforms including iReady and Newsela to help students personalize their learning (1.2). Our teachers also use Google Classroom as a learning management system (LMS) to help organize the distribution and collection of assignments, teach course standards through technology based curriculum programs such as LearnZillion and the READ 180 and System 44 literacy interventions. Teachers also provide provide immediate feedback to students (2.1) via Google Docs primarily in our literacy classes and regular opportunities for students to publish to both the wider school and global audience through blogs using Google Sites and video broadcast software such as Google Hangouts and YouTube (2.2).

NPS also has a successful track record of district and school curricular leads collaborating with the IT department having deployed over 23,000 Chromebooks to students and classes over the past several years. Support to educators is managed through established processes to minimize the technical hurdles for educators including single sign on with every digital content providers that offers this functionality to minimize the number of usernames and passwords teachers and students need to remember (and reset when someone forgets it) and class roster synchronization with teacher classes in our student information system to insure every teacher's online classes synchronize with their physical classes within 24 hours a student enrolls or transfers out.



The mission of the district's robotics program is to expose students to computational thinking, the design process and programming skills in a collaborative hands-on environment and to provide them with an opportunity to engage in activities which will allow them to research, design and build in order to solve a problem. In 2017-18, Newark Public Schools and FIRST initiated a partnership to help revitalize the programs increasing the participation to 24 teams representing 22 schools across the four levels of FIRST Robotics up from 3 teams in 2016-17. These programs compete at both the elementary and high school levels. Several programs were able to secure grants to assist with the creation of new teams. New coaches received intense professional development working with their robotics teams. High school teams in FIRST Tech Challenge and FIRST Robotics Competition competed in regional events and performed well. Barringer High School was recognized as Rookie All Stars for their first year robotics team. The elementary schools competed in the Newark Public Schools Robotics Expo where over 150 district students representing 12 schools showed their ability to program their robots through a series of challenges. 100% of the teams that competed in the 2017-18 season will return to compete in the 2018-19 season and new teams will be added at all four levels. The district was able to secure a \$110,000 grant from the Overdeck Family Foundation and Panasonic to help fund new teams for the 2018-19 season and is working to continue to grow this exciting learning experience for as many students as possible.

#### **4. Internal Control**

Management of the District is responsible for establishing and maintaining internal controls designed to ensure that the assets of the District are protected from loss, theft or misuse and to ensure that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles (GAAP) in the United States of America as they pertain to governmental entities. Internal control is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

As a recipient of federal awards and state financial assistance, the District also is responsible for ensuring that adequate internal controls are in place to ensure compliance with applicable laws and regulations related to those programs. Internal control is also subject to periodic evaluation by the District management.

As part of the District's single audit, described earlier, tests are made to determine the adequacy of the internal control, including that portion related to federal awards and state financial assistance programs, as well as to determine that the District has complied with applicable laws, regulations, contracts and grants.

#### **5. Budgetary Controls**

In addition to internal control, the District maintains budgetary controls. The legal level of budgetary control is established at line item accounts within each applicable fund. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the Commissioner of Education. Annual appropriated budgets are adopted for the General Fund and the Special Revenue Fund. Project-length budgets are approved for the capital improvement accounted for in the Capital Projects Fund. The final budget amount, as amended, for the fiscal year is

## ***Continuation of CAFR Report***

reflected in the financial section and the analysis of the results thereon is reported in the Management's Discussion and Analysis (MD&A) section of this report.

An encumbrance accounting system is used to record outstanding purchase commitments on a line item basis. Open encumbrances at year-end are either cancelled or are included as re-appropriations of fund balance in the subsequent year. Those amounts to be re-appropriated are reported as fund balance, assigned to other purposes at year-end.

### **6. Accounting System and Reports**

The District's financial statements are presented in conformity with generally accepted accounting principles in the United States of America, as promulgated by the Governmental Accounting Standards Board (GASB). The accounting system of the District is organized on the basis of funds and a government-wide presentation is also included. These funds and government-wide statements are explained in "Notes to the Basic Financial Statements," Note 1.

### **7. Financial Reporting**

The District was awarded the Association of School Business Officials Internationals' (ASBO) Certificate of Excellence in Financial Reporting Award (COE) for excellence in the preparation and issuance of our fiscal year end 2017 Comprehensive Annual Financial Report (CAFR). This was the **thirteenth** 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 2018 CAFR.

The Certificate of Excellence in Financial Reporting Program was designed by ASBO International to enable school business officials to achieve a high standard of financial reporting. The award, the highest recognition for school district financial operations offered by ASBO, is only conferred to school systems that have met or exceed the standards of the program. By preparing and presenting a CAFR, the District has validated the credibility of its school system's operations, measured the integrity and technical competence of the business staff, assisted in strengthening our presentations for bond requests, and provided professional recognition.

The Certificate is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Programs' requirements and we are submitting it to ASBO to determine its eligibility for the fiscal year 2017/2018 certificate.

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


### **8. Other Information**

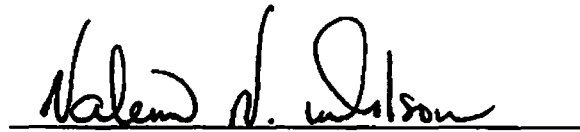
**Independent Audit:** State statutes require an annual audit by independent certified public accountants or registered municipal accountants. The accounting firm of Wiss & Company, LLP was appointed by the District. In addition to meeting the requirements set forth in state statutes, the audit also was designed to meet the requirements of the Uniform Guidance and State Treasury Circular Letter OMB 15-08. The auditors' report on the basic financial statements, required supplementary information, and the other supplementary information are included in the financial report. The auditors' reports related specifically to the single audit are included in the single audit section of this report.

**9. Acknowledgements**

The District would like to thank and acknowledge the members of the School Board and District staff for their hard work and dedication in providing a quality education, setting high academic standards, high expectations, and equal access to programs that provide and motivate a variety of 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

School District of the City of Newark  
Newark, New Jersey

Roster of Officials

June 30, 2018

**Members of the Board of Education**

**Term Expires**

|  |      |
|--|------|
| Ms. Josephine Garcia, Chairperson          | 2020 |
| Ms. Dawn Haynes, Vice Chairperson          | 2021 |
| Mr. Reginald Bledsoe                       | 2020 |
| Ms. Kim Gaddy                              | 2019 |
| Ms. Yambeli Gomez                          | 2021 |
| Ms. Flohisha Hill                          | 2020 |
| Ms. Asia J. Norton                         | 2021 |
| Ms. Leah Owens                             | 2019 |
| Mr. Tave Padilla                           | 2019 |
| Mr. Andre Ferriera, Student Representative | 2019 |

**Other Officials**

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

Newark Public Schools  
Newark, New Jersey

Consultants, Independent Auditors and Advisors

**Architects**

Various- List on file in Office of Design and Construction

**Independent Auditor**  
Wiss & Company, LLP  
354 Eisenhower Parkway  
Livingston, New Jersey 07039

**Attorneys**

Various- List on file in Office of Legal

**Official Depositories**

Santander Bank  
905 Broad Street  
Newark, New Jersey 07102

Hudson United Bank  
155 Halsey Street  
Newark, New Jersey 07102

Bank of America  
790 Broad Street  
Newark, New Jersey 07102

Wells Fargo  
550 Broad Street  
Newark, New Jersey 07102

City National Bank  
900 Broad Street  
Newark, New Jersey 07102

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

Valley National Bank  
1455 Valley Road  
Wayne, New Jersey 07470

PNC Bank  
80 Park Place  
Newark, New Jersey 07102

TD Bank North  
60 Park Place  
Newark, New Jersey 07102

M&T Bank  
One M&T Plaza  
Buffalo, New York, 14203

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

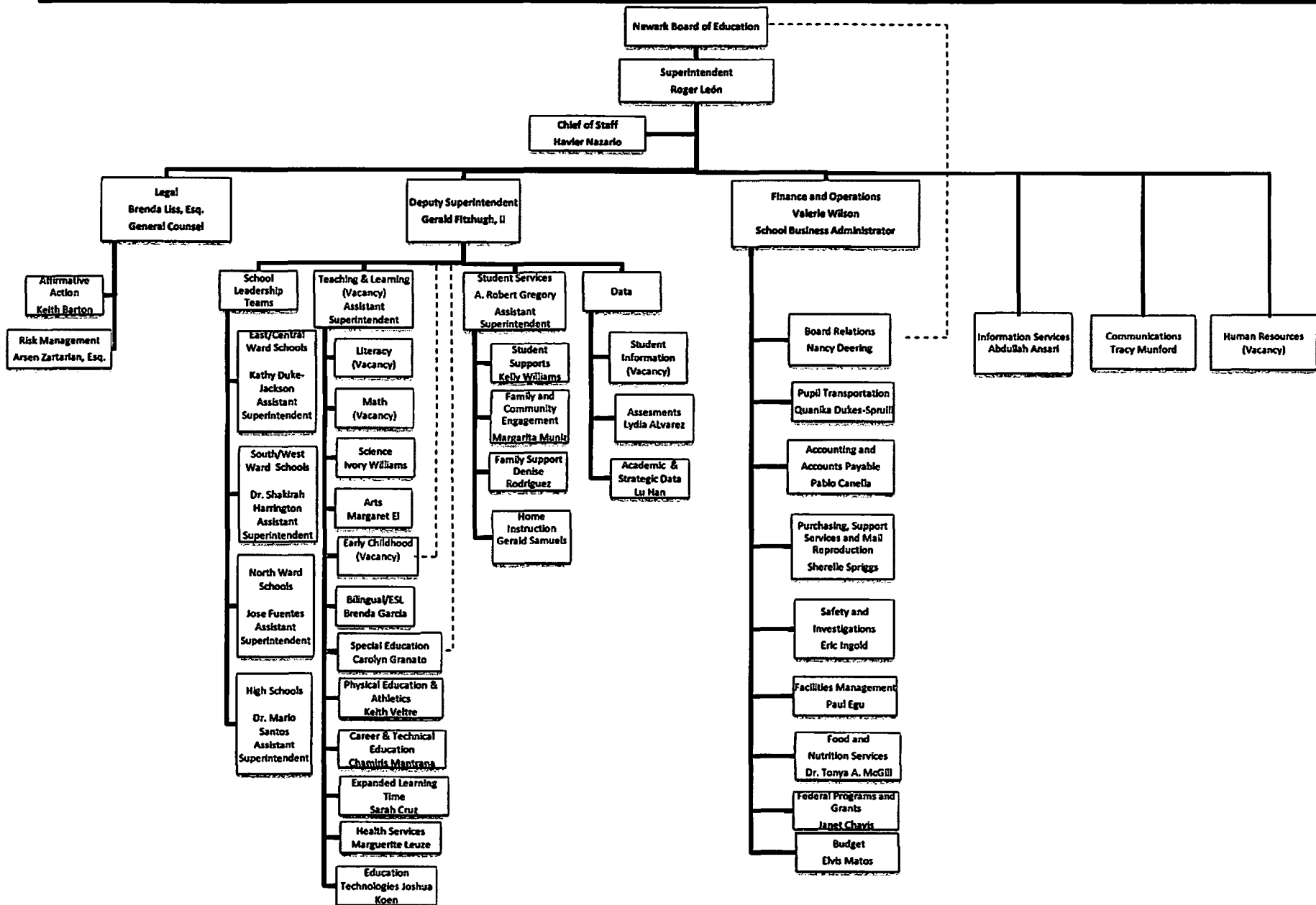
Provident Bank  
239 Washington Avenue  
Jersey City, New Jersey 07302



# Newark Board of Education

Roger León, Superintendent

Where Passion Meets Progress





ASSOCIATION OF  
SCHOOL BUSINESS OFFICIALS  
INTERNATIONAL

The Certificate of Excellence in Financial Reporting  
is presented to

## Newark Public Schools

for its Comprehensive Annual Financial Report (CAFR)  
for the Fiscal Year Ended June 30, 2017.

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



A handwritten signature in cursive script, reading 'Charles E. Peterson, Jr.'.

Charles E. Peterson, Jr., SFO, RSBA, MBA  
President

A handwritten signature in cursive script, reading 'John D. Musso'.

John D. Musso, CAE  
Executive Director



## **Financial Section**

## Independent Auditors' Report

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

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Newark Public Schools, County of Essex, New Jersey (the "District"), as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

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

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

### *Auditors' Responsibility*

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

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

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

### *Opinions*

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the District as of June 30, 2018, and the respective changes in financial position, and, where applicable, cash flows, thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### *Other Matters*

#### *Required Supplementary Information*

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

### *Other Information*

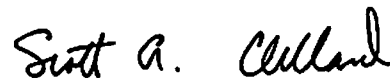
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The accompanying supplementary information such as the combining and individual fund financial statements, school-level schedules, long-term debt schedules and the schedules of expenditures of federal awards and state financial assistance, as required by Title 2 U.S. *Code of Federal Regulations (CFR) Part 200 Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (Uniform Guidance) and New Jersey OMB Circular 15-08, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*, respectively, and the other information, such as the introductory and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

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

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated February 25, 2019 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.



Scott A. Clelland  
Licensed Public School Accountant  
No. 1049



WISS & COMPANY, LLP

February 25, 2019  
Livingston, New Jersey

**Required Supplementary Information  
Part I**

**Management's Discussion and Analysis**

Newark Public Schools  
Newark, New Jersey  
Management's Discussion and Analysis  
Year Ended June 30, 2018

As management of the Newark Public Schools (District), we offer readers of the District's financial statements this narrative discussion, overview, and analysis of the financial activities of the District as of and for the year ended June 30, 2018. 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 can be found on pages 36-37 of this report.

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

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

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

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

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

The basic governmental fund financial statements can be found on pages 38-40 of this report.

**Proprietary funds.** The District maintains two proprietary fund types, enterprise and internal service. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The District uses enterprise funds to account for the operations of its food service program, regional day school and futures after school program, all of which are considered to be major funds of the District. Internal service funds are used as an accounting device to accumulate and allocate costs internally among the District's various functions. The District uses two internal service funds to account for services provided to all the other funds of the District relating to self-insurance and its warehouse, both of which are considered to be major funds of the District. The internal service funds have been included within the governmental activities in the government-wide financial statements. Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The basic proprietary fund financial statements can be found on pages 41-43 of this report.



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

The District utilizes a trust fund to account for resources related to its unemployment compensation claims and private-purpose scholarship funds. The District uses agency funds to account for resources held for student activities, health benefits and payroll related liabilities. The fiduciary fund financial statements can be found on pages 44-45 of this report.

**Notes to the basic financial statements.** The notes provide additional information that is essential for a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found on pages 46-96 of this report.

**Required Supplementary Information (RSI).** The District is required to present certain supplementary information for its participation in the Public Employees' Retirement System ("PERS"), Teachers' Pension and Annuity Fund ("TPAF"), the Board of Education Employee's Pension Fund of Essex County and Other Post Employee Benefits (OPEB) related to PERS and TPAF. Schedules of the District's proportionate share of the PERS net pension liability, contributions made to this program, schedule of the State's proportionate share of the net pension liability related to TPAF, schedule of the District's proportionate share of the net pension liability Board of Education Employee's Pension Fund of Essex County, schedule of the State's proportionate share of the net OPEB liability associated with the District and changes in the total OPEB liability and related ratios – PERS and TPAF are reported as required supplementary information and can be found on pages 97-102 of this report and additional RSI related to the general fund and special revenue fund budgetary comparisons is included on pages 104-122 of this report.

**Other information.** The combining statements referred to earlier in connection with governmental funds, enterprise funds and internal service funds are presented immediately following the notes to the financial statements. Combining and individual fund statements and schedules can be found on pages 124-344 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 \$351,863,686 at the close of 2018. The following table provides a summary of net position relating to the District's governmental and business-type activities at June 30, 2018 and 2017:

|                                  | Governmental Activities |                | Business-type Activities |              | Total          |                |
|----------------------------------|-------------------------|----------------|--------------------------|--------------|----------------|----------------|
|                                  | 2018                    | 2017           | 2018                     | 2017         | 2018           | 2017           |
| Current and other assets         | \$ 131,451,535          | \$ 114,486,849 | \$ 5,501,266             | \$ 8,780,851 | \$ 136,952,801 | \$ 123,267,700 |
| Capital assets, net              | 738,322,302             | 739,205,709    | 1,346,679                | 1,219,577    | 739,668,981    | 740,425,286    |
| Total assets                     | 869,773,837             | 853,692,558    | 6,847,945                | 10,000,428   | 876,621,782    | 863,692,986    |
| Deferred outflow of resources    | 86,303,683              | 117,997,918    |                          |              | 86,303,683     | 117,997,918    |
| Liabilities                      |                         |                |                          |              |                |                |
| Other liabilities                | 144,276,505             | 150,931,858    | 1,870,529                | 2,074,495    | 146,147,034    | 153,006,353    |
| Long term liabilities            | 384,942,304             | 456,977,939    |                          |              | 384,942,304    | 456,977,939    |
| Total liabilities                | 529,218,809             | 607,909,797    | 1,870,529                | 2,074,495    | 531,089,338    | 609,984,292    |
| Deferred inflow of resources     | 79,972,441              | 26,417,040     |                          |              | 79,972,441     | 26,417,040     |
| Net position:                    |                         |                |                          |              |                |                |
| Net investment in capital assets | 724,717,192             | 731,899,036    | 1,346,679                | 1,219,577    | 726,063,871    | 733,118,613    |
| Restricted                       | 47,139,001              | 13,531,706     |                          |              | 47,139,001     | 13,531,706     |
| Unrestricted (deficit)           | (424,969,923)           | (408,067,103)  | 3,630,737                | 6,706,356    | (421,339,186)  | (401,360,747)  |
| Total net position               | \$ 346,886,270          | \$ 337,363,639 | \$ 4,977,416             | \$ 7,925,933 | \$ 351,863,686 | \$ 345,289,572 |

The increase in current and other assets is related to the increase in cash which was the result of increased revenues, specifically the increase in the tax levy and state revenues.

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

The largest portion of the District's net position is its net investment in capital assets (e.g., land, construction-in progress, buildings and improvements, and machinery, equipment, and vehicles), net of depreciation and less any related debt used to acquire those assets that are still outstanding. The District uses these capital assets to provide services to students; consequently, these assets are not available for future spending. Although the District's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the District's net position represents resources that are subject to external restrictions on how they may be used. The remaining (deficit) balance of

unrestricted net position reflects long-term obligations, such as compensated absences, an amount due for prior year pension payments deferral, and net pension liabilities, that are not offset by any assets.

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

The main reason for the increase in restricted net position is due to the District generating excess surplus in the current year and depositing funds into a capital reserve.

**District activities.** The key elements of the District's changes in net position for the years ended June 30, 2018 and 2017 are as follows:

### Changes in Net Position

|  | Governmental<br>Activities |                       | Business-type<br>Activities |                     | Total                 |                       |
|--|----------------------------|-----------------------|-----------------------------|---------------------|-----------------------|-----------------------|
|  | 2018                       | 2017                  | 2018                        | 2017                | 2018                  | 2017                  |
| <b>Revenues:</b>   |                            |                       |                             |                     |                       |                       |
| <b>Program revenues:</b>                                       |                            |                       |                             |                     |                       |                       |
| Charges for services   | \$ 2,536,808               | \$ 1,266,183          | \$ 2,947,460                | \$ 6,841,322        | \$ 5,484,268          | \$ 8,107,505          |
| Operating grants and contributions                             | 152,704,018                | 154,745,179           | 20,997,128                  | 21,372,625          | 173,701,146           | 176,117,804           |
| Capital grants and contributions                               | 28,906,070                 | 20,406,134            |                             |                     | 28,906,070            | 20,406,134            |
| <b>General revenues:</b>                                       |                            |                       |                             |                     |                       |                       |
| Property taxes   | 130,337,259                | 123,185,636           |                             |                     | 130,337,259           | 123,185,636           |
| Federal and state aid not restricted to a<br>specific purpose  | 1,001,195,405              | 968,626,469           |                             |                     | 1,001,195,405         | 968,626,469           |
| Earnings on investments  | 1,255,253                  | 367,526               |                             |                     | 1,255,253             | 367,526               |
| Miscellaneous  | 13,010,613                 | 7,590,362             | 259,254                     | 329,694             | 13,269,867            | 7,920,056             |
| <b>Total revenues</b>  | <b>1,329,945,426</b>       | <b>1,276,187,489</b>  | <b>24,203,842</b>           | <b>28,543,641</b>   | <b>1,354,149,268</b>  | <b>1,304,731,130</b>  |
| <b>Expenses:</b>   |                            |                       |                             |                     |                       |                       |
| Instructional services   | 582,815,480                | 558,679,819           |                             |                     | 582,815,480           | 558,679,819           |
| Support services   | 492,722,199                | 482,853,405           |                             |                     | 492,722,199           | 482,853,405           |
| Special Schools  | 3,713,931                  | 3,718,510             |                             |                     | 3,713,931             | 3,718,510             |
| Charter Schools  | 240,505,028                | 231,865,260           |                             |                     | 240,505,028           | 231,865,260           |
| Interest on long-term debt                                     | 666,157                    | 339,335               |                             |                     | 666,157               | 339,335               |
| Business-Type Activities                                       |                            |                       | 27,152,359                  | 27,949,192          | 27,152,359            | 27,949,192            |
| <b>Total expenses</b>  | <b>1,320,422,795</b>       | <b>1,277,456,329</b>  | <b>27,152,359</b>           | <b>27,949,192</b>   | <b>1,347,575,154</b>  | <b>1,305,405,521</b>  |
| <b>Increase (Decrease) in net position before special item</b> | <b>9,522,631</b>           | <b>(1,268,840)</b>    | <b>(2,948,517)</b>          | <b>594,449</b>      | <b>6,574,114</b>      | <b>(674,391)</b>      |
| Special item - reversal of prior year accrual                  |                            | 7,647,592             |                             |                     | -                     | 7,647,592             |
| <b>Total special items</b>                                     | <b>-</b>                   | <b>7,647,592</b>      | <b>-</b>                    | <b>-</b>            | <b>-</b>              | <b>7,647,592</b>      |
| <b>Change in net position</b>                                  | <b>9,522,631</b>           | <b>6,378,752</b>      | <b>(2,948,517)</b>          | <b>594,449</b>      | <b>6,574,114</b>      | <b>6,973,201</b>      |
| <b>Net position - beginning</b>                                | <b>337,363,639</b>         | <b>330,984,887</b>    | <b>7,925,933</b>            | <b>7,331,484</b>    | <b>345,289,572</b>    | <b>338,316,371</b>    |
| <b>Net position - ending</b>                                   | <b>\$ 346,886,270</b>      | <b>\$ 337,363,639</b> | <b>\$ 4,977,416</b>         | <b>\$ 7,925,933</b> | <b>\$ 351,863,686</b> | <b>\$ 345,289,572</b> |

Charges for services decreased approximately \$2.6 million or 32.36%, mainly as a result of a decrease in revenues in the enterprise fund for regional day school tuition as the District issued refunds, at the direction of the State, to the sending districts due to the significant fund balance in the prior year.

Capital grants and contributions increased approximately \$8.5 million or 41.65%, as a result of the receipt of \$1.2 million from the City of Newark for bonds issued on behalf of the District and an increase in state revenues of approximately \$7.2 million based upon current year construction activity related to School Development Authority projects.

Federal and state aid increased approximately \$32.5 million or 3.36%, as a result of the District implementing GASB Statement No. 75 (GASB 75), *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, during the 2018 fiscal year, which required the District to record revenues for contributions made by the state on-behalf of the District for retired employees in the current year amount of \$92,819,522. This was offset with a decrease in the TPAF on-behalf pension contributions of approximately \$53.9 million.

Earnings on investments increased approximately \$888,000 or 241.54% as a result of the District obtaining better interest rates on their bank accounts through negotiation with several banks.

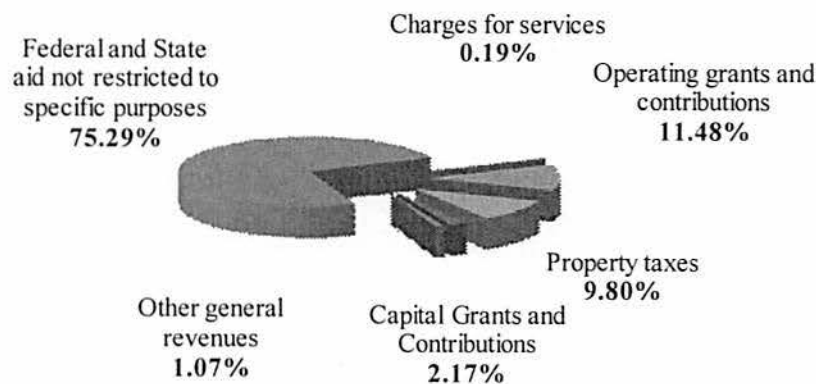
Under New Jersey reporting guidelines, many programs that could be considered instructional programs are categorized under support services such as tuition paid for special education students placed in private or regional day schools and library/media services. Health benefits, at the option of the District,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

In the prior year, there was one special item identified pertaining to the reversal of the prior year retro accrual, which was cancelled during fiscal year 2016-2017.

### Financial Analysis of the District's Funds

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

Revenue by Source - Governmental Activities



**Governmental funds.** The focus of the District's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the District's financing requirements. The fund balance is divided between restricted balances and unassigned balances. The District has designated portions of the unassigned fund balance to earmark resources for the payment of certain government-wide liabilities that are not recognized in the governmental funds.

*General Fund.* The general fund is the main operating fund of the District. The total unassigned fund balance deficit is (\$30,450,005), while the total fund balance is a balance of \$15,786,582. 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 and expenditures for the current fiscal year decreased approximately \$2.04 million attributable mostly to decreases in local grants and state grants, offset by an increase in federal grants, specifically the school improvement grant, IDEA, and Impact Aid.

*Capital Projects Fund.* The capital projects fund is used to account for and report financial resources that are restricted, committed, or assigned to an expenditure for capital outlays, including the acquisition or construction of major capital facilities and other assets (other than those financed by proprietary funds). There were expenditures of \$34,205,893 in the current fiscal year compared to expenditures of \$25,559,074 in the prior year. This is mainly attributable to the increased construction work at Peshine Avenue, Malcolm X. Shabazz, Newark Vocational, Fourteenth Avenue, and Avon Avenue. The majority of these projects were in the design phase in prior years.

The following schedule presents a summary of the General Fund and Special Revenue Fund revenues for the fiscal year ended June 30, 2018, 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, 2018**

| Revenue         | Amount                  | Percent<br>of Total | Increase<br>from 2017 | Percent of<br>Increase |
|-----------------|-------------------------|---------------------|-----------------------|------------------------|
| Local sources   | \$ 148,612,848          | 13.01%              | \$ 10,780,229         | 7.82%                  |
| State sources   | 932,689,671             | 81.63               | 15,244,608            | 1.66                   |
| Federal sources | 61,229,651              | 5.36                | 5,980,528             | 10.82                  |
| Total           | <u>\$ 1,142,532,170</u> | <u>100.00%</u>      | <u>\$ 32,005,365</u>  | <u>2.88%</u>           |

The increase in revenue from local sources of approximately \$10.7 million is mainly the result of an increase in the tax levy of approximately \$7.1 million, an increase in tuition of approximately \$1.2 million, and an increase in miscellaneous revenue of approximately \$5.4 million due to the District receiving their portion of the sale of buildings from the Housing Authority, offset by a decrease in local grants of approximately \$3.9 million.

The increase of approximately \$15.2 million of state sources is attributable mainly to increased General State Aid of approximately \$8.1 million and an increase of approximately \$9 million in On-behalf TPAF Pension and Medical benefits, offset by a decrease in Preschool Education Aid (carryover funds) of approximately \$2.6 million.

The following schedule presents a summary of General Fund and Special Revenue Fund expenditures for the fiscal year ended June 30, 2018 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, 2018**

| Expenditures                 | Amount                  | Percent<br>of Total | Increase<br>From 2017 | Percent of<br>Increase |
|------------------------------|-------------------------|---------------------|-----------------------|------------------------|
| <b>Current expenditures:</b> |                         |                     |                       |                        |
| Direct Instruction           | \$ 262,031,309          | 23.34 %             | \$ 7,599,588          | 2.99 %                 |
| Support Services             | 614,003,029             | 54.67               | 22,660,050            | 3.83                   |
| Special schools              | 2,879,950               | 0.26                | 31,354                | 1.10                   |
| Charter schools              | 240,505,028             | 21.42               | 8,639,768             | 3.73                   |
| <b>Debt service:</b>         |                         |                     |                       |                        |
| Principal                    | 2,907,483               | 0.26                | 1,105,010             | 61.31                  |
| Interest                     | 509,114                 | 0.05                | 27,590                | 5.73                   |
| Total                        | <u>\$ 1,122,835,913</u> | <u>100.00%</u>      | <u>\$ 40,063,360</u>  | <u>3.70 %</u>          |

The increase in debt service is the result of the current year principal and interest payments made pertaining to the energy savings improvement plan lease, which was entered into in the 2015-2016 fiscal year, as well as principal payments on the other technology equipment capital lease.

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

The increase in support services is the result of moving central office during the 2017-2018 fiscal year.

### **General Fund Budgetary Highlights**

The District budget is prepared according to New Jersey Statutes. The most significant budgeted fund is the general fund. During the fiscal year, there were several differences between the original budget and the final amended budget as a result of transfers being applied to certain line items. These transfers were made between line items as part of the normal process as permitted by State guidelines. Readers should refer to Section C of the financial report for comparisons between actual and budgeted amounts.

Described below are explanations for variations in revenues and expenditures for those lines where the modified budgeted amounts differ from the original budget by more than \$2,000,000 and 10%.

#### **Revenues**

There were no revenue fluctuations between the original and modified budgets in the excess of the scope listed above.

#### **Expenditures**

- The modified budget for Regular Programs – Instruction – Purchased technical services decreased from the original budgeted amounts by approximately \$4.3 million or 84.43 % as a result of the District reallocating funds to the proper accounts for the relocating of the central office headquarters and reallocation within the new location.
- The modified budget for Regular Programs – Instruction – General Supplies – decreased from the original budgeted amounts by approximately \$7.9 million or 41% as a result of the District utilizing a conservative budget approach to ensure that all necessary supplies would be purchased. Upon commencement of the school year it was determined there were still supplies on hand from the previous year that would be able to be utilized during the current fiscal year.
- The modified budget for Other Support Services – Student Related Services – Purchased Professional Educational Services increased approximately \$2.9 million or 75% as the result of the District reallocating funding to the underfunded account.
- The modified budget for Support Services – School Administration – Salaries of secretarial/clerical assistants increased approximately \$3.7 million or 251% as the result of contractual increases and new positions created or reclassified.
- The modified budget for Support Services – School Administration – Other Salaries decreased approximately \$3.4 million or 33% as the positions were reclassified.



- The modified budget for Undistributed Expenditures – Custodial Services – Rental of land/buildings increased from the original budgeted amount by approximately \$6.4 million or 125% as the District incurred additional costs moving the central office in the current fiscal year.
- The modified budget for Undistributed Expenditures – Custodial Services – Energy (electricity) increased from the original budgeted amount by approximately \$5.7 million or 104% as the District anticipated utilizing more electricity than natural gas.
- The modified budget for Undistributed Expenditures – Custodial Services – Energy (natural gas) decreased from the original budgeted amount by approximately \$5.76 million or 91% as the District anticipated utilizing more electricity than natural gas.
- The modified budget for Undistributed Expenditures – Student Transportation Services – Contracted Services (between home and school)-vendor decreased from the original budgeted amounts by approximately \$2 million or 36% due to the identification of \$2 million in savings from student and route analysis.
- The modified budget for Undistributed Expenditures – Student Transportation Services – Contracted Services (Special Education) – Esc. increased from the original budgeted amounts by approximately \$4.1 million or 15% as the number of special education students enrolled has increased and therefore the transportation services required increased.

Described below are explanations for variations in revenues and expenditures for those lines where the modified budgeted amounts differ from the actual amounts by more than \$2,000,000 and 10%.

### **Revenues**

- Actual On-behalf TPAF pension and reimbursed social security contributions are unbudgeted revenue sources. Consequently, actual revenues as well as the related expenditures exceeded the final budgeted amount by approximately \$87.6 million.

### **Expenditures**

- Actual Undistributed Expenditures – Instruction - Tuition to County Special Services and Regional Day expenditures were less than the modified budget by approximately \$2.03 million or 43% as a result of a decrease in tuition due to regional day school. The Regional Day School provided refunds to sending districts, at the direction of the State, due to significant prior year fund balances.
- Actual Undistributed Expenditures – Support Services – Improvement of Instructional services/Instructional Staff – Other Salaries were less than the modified budget by approximately \$2.6 million or 41% as the District did not fill all vacant positions.

- Actual Undistributed Expenditures – Support Services – General Administration – Communications/Telephone were less than the modified budget by approximately \$2.6 million or 70% as the District converted to a VoIP system which required less expense.
- Actual Undistributed Expenditures – Support Services – Required Maintenance for School Facilities – Cleaning, Repair and Maintenance Services were less than the modified budget by approximately \$2 million or 40% because the District entered into a bond and equipment lease agreement, expenditures were less than anticipated.
- Actual Unallocated Benefits – Unemployment Compensation were less than the modified budget by approximately \$2.1 million or 49% which was due to the District retaining more employees in the current year and increasing documentation of employee records in order to defend against illegitimate claims.
- Actual Unallocated Benefits – Health Benefits Expenditures were less than the modified budget by approximately \$8.9 million or 11% which was due to the District changing health insurance providers during the prior year from the state health benefit plan to Aetna, which allowed for continued cost savings.

The above analysis is on a budgetary basis and does not include the results of encumbered funds.

### Capital Assets Administration

*Capital Assets.* As of June 30, 2018, the District has capital assets, net of accumulated depreciation, of \$739,668,981, including land, school buildings, machinery, equipment, vehicles and construction in progress noted as follows:

|   | Governmental<br>Activities |                | Business-type<br>Activities |              | Total          |                |
|---|----------------------------|----------------|-----------------------------|--------------|----------------|----------------|
|   | 2018                       | 2017           | 2018                        | 2017         | 2018           | 2017           |
| Non Depreciable:  |                            |                |                             |              |                |                |
| Land  | \$ 26,452,459              | \$ 26,452,459  |                             |              | \$ 26,452,459  | \$ 26,452,459  |
| Construction in progress                                | 217,067,867                | 182,968,395    |                             |              | 217,067,867    | 182,968,395    |
| Depreciable:  |                            |                |                             |              |                |                |
| Buildings and building improvements                     | 929,000,046                | 926,070,395    |                             |              | 929,000,046    | 926,070,395    |
| Machinery, equipment, and vehicles                      | 16,695,560                 | 15,883,510     | \$ 6,195,140                | \$ 5,957,816 | 22,890,700     | 21,841,326     |
| Total capital assets                                    | 1,189,215,932              | 1,151,374,759  | 6,195,140                   | 5,957,816    | 1,195,411,072  | 1,157,332,575  |
| Accumulated Depreciation                                | (450,893,630)              | (412,169,050)  | (4,848,461)                 | (4,738,239)  | (455,742,091)  | (416,907,289)  |
| Total Capital Assets net of<br>Accumulated Depreciation | \$ 738,322,302             | \$ 739,205,709 | \$ 1,346,679                | \$ 1,219,577 | \$ 739,668,981 | \$ 740,425,286 |

Additional detailed information on the Newark Public Schools' capital assets can be found in Note 4 to the basic financial statements.

## Debt Administration and Long-term Liabilities

The District's long-term liabilities at June 30, 2018 and 2017 are as follows for governmental activities:

|                             | Governmental<br>Activities |                      |
|-----------------------------|----------------------------|----------------------|
|                             | 2018                       | 2017                 |
| Capital Lease Obligations   | \$ 25,896,516              | \$ 14,221,482        |
| Deferred Pension Liability  | 1,983,100                  | 2,287,015            |
| Compensated absences        | 36,002,339                 | 35,556,305           |
| Total long-term liabilities | <u>\$ 63,881,955</u>       | <u>\$ 52,064,802</u> |

The District also has a net pension liability of \$325,644,022 and \$404,913,137 at June 30, 2018 and 2017, respectively.

Additional detailed information on the Newark Public Schools' long-term liabilities can be found in Note 5 to the basic financial statements.

## Economic Factors and Next Year's Budget

- The District budgeted \$26,845,509 of its 2018 unassigned fund balance to partially fund the 2018/2019 operations, an increase of \$6,601,311 from the prior year.
- The tax levy increased to \$130,337,259 for the 2017/18 fiscal year. This was an increase of \$7,151,623 from the 2016/17 levy. For 2018/19, the District has increased the amount of revenue from local taxes by \$2,606,745 to \$132,944,004.

All of these factors were considered in preparing the District's budget for the 2018-2019 fiscal year. The reduction and/or stabilization of state aid and the increase in students attending charter schools has caused difficulty in balancing the District's budgets and is expected to be more difficult in the future years.

## Requests for Information

This financial report is designed to provide a general overview of the Newark Public School's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the School Business Administrator, 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, 2018.**

## Newark Public Schools

## Statement of Net Position

June 30, 2018

|  | Governmental<br>Activities | Business-type<br>Activities | Total                 |
|--|----------------------------|-----------------------------|-----------------------|
| <b>Assets</b>                                      |                            |                             |                       |
| Cash and cash equivalents                          | \$ 86,501,379              | \$ 2,865,211                | \$ 89,366,590         |
| Cash held with fiscal agents                       | 1,337,007                  |                             | 1,337,007             |
| Internal balances                                  | (730,562)                  | 730,562                     | -                     |
| Accounts receivable                                | 23,571,156                 | 1,667,449                   | 25,238,605            |
| Inventories  | 340,492                    | 238,044                     | 578,536               |
| Restricted:  |                            |                             |                       |
| Cash and cash equivalents                          | 2,509,941                  |                             | 2,509,941             |
| Cash held with fiscal agents                       | 17,922,122                 |                             | 17,922,122            |
| Capital assets, non-depreciable                    | 243,520,326                |                             | 243,520,326           |
| Capital assets, depreciable, net                   | 494,801,976                | 1,346,679                   | 496,148,655           |
| Total assets                                       | <u>869,773,837</u>         | <u>6,847,945</u>            | <u>876,621,782</u>    |
| <b>Deferred Outflow of Resources</b>               |                            |                             |                       |
| Pension deferrals                                  | 86,303,683                 |                             | 86,303,683            |
| Total assets and deferred outflow of resources     | <u>956,077,520</u>         | <u>6,847,945</u>            | <u>962,925,465</u>    |
| <b>Liabilities</b>                                 |                            |                             |                       |
| Accounts payable and other liabilities             | 49,456,390                 | 1,752,972                   | 51,209,362            |
| Accrued liabilities                                | 18,230,275                 | 91,945                      | 18,322,220            |
| Accrued interest payable                           | 326,822                    |                             | 326,822               |
| Intergovernmental payables:                        |                            |                             |                       |
| State  | 203,670                    |                             | 203,670               |
| Federal  | 66,988                     |                             | 66,988                |
| Notes payable                                      | 30,000,000                 |                             | 30,000,000            |
| Accrued liabilities for insurance claims           | 28,931,631                 |                             | 28,931,631            |
| Unearned revenue                                   | 12,477,056                 | 25,612                      | 12,502,668            |
| Net pension liability                              | 325,644,022                |                             | 325,644,022           |
| Current portion of long-term obligations           | 4,583,673                  |                             | 4,583,673             |
| Noncurrent portion of long-term obligations        | 59,298,282                 |                             | 59,298,282            |
| Total liabilities                                  | <u>529,218,809</u>         | <u>1,870,529</u>            | <u>531,089,338</u>    |
| <b>Deferred Inflow of Resources</b>                |                            |                             |                       |
| Pension deferrals                                  | 79,972,441                 |                             | 79,972,441            |
| Total liabilities and deferred inflow of resources | <u>609,191,250</u>         | <u>1,870,529</u>            | <u>611,061,779</u>    |
| <b>Net position</b>                                |                            |                             |                       |
| Net investment in capital assets                   | 724,717,192                | 1,346,679                   | 726,063,871           |
| Restricted for:                                    |                            |                             |                       |
| Capital projects                                   | 902,414                    |                             | 902,414               |
| Capital reserve                                    | 2,509,941                  |                             | 2,509,941             |
| Excess surplus - current year                      | 31,107,049                 |                             | 31,107,049            |
| Excess surplus - prior year                        | 12,619,597                 |                             | 12,619,597            |
| Unrestricted (deficit)                             | (424,969,923)              | 3,630,737                   | (421,339,186)         |
| Total net position                                 | <u>\$ 346,886,270</u>      | <u>\$ 4,977,416</u>         | <u>\$ 351,863,686</u> |

See accompanying notes to basic financial statements.

## Newark Public Schools

## Statement of Activities

Year ended June 30, 2018

| Functions/Programs                          | Expenses                | Program Revenues        |  |  | Net (Expense) Revenue and<br>Changes in Net Position |                             | Total                  |
|---|-------------------------|-------------------------|--|--|--|-----------------------------|------------------------|
|   |                         | Charges for<br>Services | Operating<br>Grants and<br>Contributions | Capital<br>Grants and<br>Contributions | Governmental<br>Activities                           | Business-type<br>Activities |                        |
| <b>Governmental activities</b>              |                         |                         |  |  |  |                             |                        |
| Instruction                                 | \$ 582,815,480          | \$ 2,536,808            | \$ 37,425,813                            |  | \$ (542,852,859)                                     |                             | \$ (542,852,859)       |
| Support services:                           |                         |                         |  |  |  |                             |                        |
| Attendance/social work                      | 10,132,024              |                         |  |  | (10,132,024)   |                             | (10,132,024)           |
| Health services                             | 12,688,438              |                         |  |  | (12,688,438)   |                             | (12,688,438)           |
| Support services                            | 190,214,020             |                         | 111,500,544                              |  | (78,713,476)   |                             | (78,713,476)           |
| Improvement of instruction                  | 39,009,776              |                         |  |  | (39,009,776)   |                             | (39,009,776)           |
| Educational media services                  | 1,994,671               |                         |  |  | (1,994,671)  |                             | (1,994,671)            |
| Instructional staff training                | 841,347                 |                         |  |  | (841,347)  |                             | (841,347)              |
| General administration                      | 9,966,860               |                         |  |  | (9,966,860)  |                             | (9,966,860)            |
| School administration                       | 56,568,020              |                         |  |  | (56,568,020)   |                             | (56,568,020)           |
| Central services                            | 16,161,791              |                         |  |  | (16,161,791)   |                             | (16,161,791)           |
| Administration information technology       | 7,595,822               |                         |  |  | (7,595,822)  |                             | (7,595,822)            |
| Operation and maintenance of plant services | 106,675,148             |                         |  | \$ 28,906,070                          | (77,769,078)   |                             | (77,769,078)           |
| Student transportation                      | 40,874,282              |                         |  |  | (40,874,282)   |                             | (40,874,282)           |
| Special schools                             | 3,713,931               |                         |  |  | (3,713,931)  |                             | (3,713,931)            |
| Charter schools                             | 240,505,028             |                         | 3,777,661                                |  | (236,727,367)  |                             | (236,727,367)          |
| Interest on long-term debt                  | 666,157                 |                         |  |  | (666,157)  |                             | (666,157)              |
| Total governmental activities               | <u>1,320,422,795</u>    | <u>2,536,808</u>        | <u>152,704,018</u>                       | <u>28,906,070</u>                      | <u>(1,136,275,899)</u>                               |                             | <u>(1,136,275,899)</u> |
| <b>Business-type activities</b>             |                         |                         |  |  |  |                             |                        |
| Food service                                | 21,184,175              | 99,194                  | 20,997,128                               |  |  | \$ (87,853)                 | (87,853)               |
| Regional day school                         | 5,818,284               | 2,619,671               |  |  |  | (3,198,613)                 | (3,198,613)            |
| Futures after school program                | 149,900                 | 228,595                 |  |  |  | 78,695                      | 78,695                 |
| Total business-type activities              | <u>27,152,359</u>       | <u>2,947,460</u>        | <u>20,997,128</u>                        |  |  | <u>(3,207,771)</u>          | <u>(3,207,771)</u>     |
| Total primary government                    | <u>\$ 1,347,575,154</u> | <u>\$ 5,484,268</u>     | <u>\$ 173,701,146</u>                    | <u>\$ 28,906,070</u>                   | <u>(1,136,275,899)</u>                               | <u>(3,207,771)</u>          | <u>(1,139,483,670)</u> |
| <b>General revenues:</b>                    |                         |                         |  |  |  |                             |                        |
| Property taxes, levied for general purposes |                         |                         |  |  | 130,337,259  |                             | 130,337,259            |
| Federal sources                             |                         |                         |  |  | 3,284,349  |                             | 3,284,349              |
| State sources                               |                         |                         |  |  | 997,911,056  |                             | 997,911,056            |
| Interest earnings                           |                         |                         |  |  | 1,255,253  |                             | 1,255,253              |
| Miscellaneous income                        |                         |                         |  |  | 13,010,613   | 259,254                     | 13,269,867             |
| Total general revenues                      |                         |                         |  |  | <u>1,145,798,530</u>                                 | <u>259,254</u>              | <u>1,146,057,784</u>   |
| Change in net position                      |                         |                         |  |  | 9,522,631  | (2,948,517)                 | 6,574,114              |
| Net Position—beginning                      |                         |                         |  |  | 337,363,639  | 7,925,933                   | 345,289,572            |
| Net Position—ending                         |                         |                         |  |  | <u>\$ 346,886,270</u>                                | <u>\$ 4,977,416</u>         | <u>\$ 351,863,686</u>  |

See accompanying notes to basic financial statements.



# **Fund Financial Statements**

## **Governmental Funds**

Newark Public Schools  
Governmental Funds

Balance Sheet

June 30, 2018

|  | Major Funds          |                            |                             | Total<br>Governmental<br>Funds |
|--|----------------------|----------------------------|-----------------------------|--------------------------------|
|  | General<br>Fund      | Special<br>Revenue<br>Fund | Capital<br>Projects<br>Fund |                                |
| <b>Assets</b>                              |                      |                            |                             |                                |
| Cash and cash equivalents                  | \$ 56,385,898        | \$ 204,719                 | \$ 869,212                  | \$ 57,459,829                  |
| Accounts receivable:                       |                      |                            |                             |                                |
| State                                      | 2,227,717            |                            | 2,841,448                   | 5,069,165                      |
| Federal                                    |                      | 16,507,696                 |                             | 16,507,696                     |
| Other                                      | 1,982,811            |                            |                             | 1,982,811                      |
| Interfund                                  | 13,589,307           |                            | 118,532                     | 13,707,839                     |
| Restricted Assets:                         |                      |                            |                             |                                |
| Cash and cash equivalents                  | 2,509,941            |                            |                             | 2,509,941                      |
| Cash held with fiscal agents               |                      | 10,045,872                 | 7,876,250                   | 17,922,122                     |
| <b>Total assets</b>                        | <b>\$ 76,695,674</b> | <b>\$ 26,758,287</b>       | <b>\$ 11,705,442</b>        | <b>\$ 115,159,403</b>          |
| <b>Liabilities and Fund Balances</b>       |                      |                            |                             |                                |
| Liabilities:                               |                      |                            |                             |                                |
| Accounts payable                           | \$ 24,921,971        | \$ 6,383,816               | \$ 1,507,852                | \$ 32,813,639                  |
| Accrued liabilities                        | 4,849,691            | 279,046                    |                             | 5,128,737                      |
| Notes payable                              | 30,000,000           |                            |                             | 30,000,000                     |
| Intergovernmental payables:                |                      |                            |                             |                                |
| State                                      |                      | 203,670                    |                             | 203,670                        |
| Federal                                    |                      | 66,988                     |                             | 66,988                         |
| Interfunds payable                         | 849,094              | 13,487,846                 | 100,940                     | 14,437,880                     |
| Other liabilities                          | 47,304               |                            |                             | 47,304                         |
| Unearned revenue                           | 241,032              | 9,256,773                  | 2,979,251                   | 12,477,056                     |
| <b>Total liabilities</b>                   | <b>60,909,092</b>    | <b>29,678,139</b>          | <b>4,588,043</b>            | <b>95,175,274</b>              |
| Fund balances:                             |                      |                            |                             |                                |
| Restricted for:                            |                      |                            |                             |                                |
| Excess surplus - current year              | 31,107,049           |                            |                             | 31,107,049                     |
| Excess surplus - prior year                | 12,619,597           |                            |                             | 12,619,597                     |
| Capital reserve                            | 2,509,941            |                            |                             | 2,509,941                      |
| Capital projects                           |                      |                            | 7,117,399                   | 7,117,399                      |
| Unassigned (deficit)                       | (30,450,005)         | (2,919,852)                |                             | (33,369,857)                   |
| <b>Total fund balances (deficit)</b>       | <b>15,786,582</b>    | <b>(2,919,852)</b>         | <b>7,117,399</b>            | <b>19,984,129</b>              |
| <b>Total liabilities and fund balances</b> | <b>\$ 76,695,674</b> | <b>\$ 26,758,287</b>       | <b>\$ 11,705,442</b>        | <b>\$ 115,159,403</b>          |

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

Total fund balances per above \$ 19,984,129

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. The cost of the assets is \$1,189,215,932 and the accumulated depreciation is \$450,893,630. 738,322,302

Deferred pension costs in governmental activities are not financial resources and are therefore not reported in the funds. 6,331,242

Net pension liability is not due and payable in the current period and therefore is not reported as a liability in the funds. (325,644,022)

Accrued pension contributions for the June 30, 2018 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. (15,830,658)

Internal service funds are used by the District to charge the costs of the warehouse and self-insurance programs to the individual funds. The assets and liabilities of the internal service funds are included with governmental activities. 1,033,591

Liabilities, including capital leases payable, deferred pension liability and compensated absences are not due and payable in the current period and therefore are not reported as liabilities in the funds. (63,881,955)

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

Accrued interest on long-term debt is not due and payable in the current period and therefore is not reported as a liability in the funds. (326,822)

Net position of governmental activities \$ 346,886,270

See accompanying notes to basic financial statements.

Newark Public Schools  
Governmental Funds

Statement of Revenues, Expenditures and Changes in Fund Balances

Year ended June 30, 2018

|  | Major Funds          |                            |                             | Total<br>Governmental<br>Funds |
|--|----------------------|----------------------------|-----------------------------|--------------------------------|
|  | General<br>Fund      | Special<br>Revenue<br>Fund | Capital<br>Projects<br>Fund |                                |
| <b>Revenues:</b>   |                      |                            |                             |                                |
| <b>Local sources:</b>  |                      |                            |                             |                                |
| Local tax levy   | \$ 130,337,259       |                            |                             | \$ 130,337,259                 |
| Tuition  | 2,536,808            |                            |                             | 2,536,808                      |
| Interest on investments  | 855,569              |                            | \$ 28,228                   | 883,797                        |
| Miscellaneous  | 13,382,069           | \$ 1,501,143               |                             | 14,883,212                     |
| <b>Total local sources</b>                                       | <b>147,111,705</b>   | <b>1,501,143</b>           | <b>28,228</b>               | <b>148,641,076</b>             |
| State sources  | 839,432,098          | 93,257,573                 | 27,657,969                  | 960,347,640                    |
| Federal sources  | 3,284,349            | 57,945,302                 |                             | 61,229,651                     |
| <b>Total revenues</b>  | <b>989,828,152</b>   | <b>152,704,018</b>         | <b>27,686,197</b>           | <b>1,170,218,367</b>           |
| <b>Expenditures:</b>   |                      |                            |                             |                                |
| <b>Current:</b>  |                      |                            |                             |                                |
| Instruction  | 227,026,796          | 35,004,513                 |                             | 262,031,309                    |
| <b>Support services:</b>   |                      |                            |                             |                                |
| Instruction  | 44,020,289           |                            |                             | 44,020,289                     |
| Attendance/social work   | 6,820,021            |                            |                             | 6,820,021                      |
| Health services  | 8,595,609            |                            |                             | 8,595,609                      |
| Support services   | 46,544,753           | 103,771,905                |                             | 150,316,658                    |
| Improvement of instruction                                       | 22,851,843           |                            |                             | 22,851,843                     |
| Educational media services / school library                      | 1,432,599            |                            |                             | 1,432,599                      |
| Instructional staff training                                     | 792,097              |                            |                             | 792,097                        |
| General administration   | 7,792,249            |                            |                             | 7,792,249                      |
| School administration  | 29,260,655           |                            |                             | 29,260,655                     |
| Central services   | 11,822,795           |                            |                             | 11,822,795                     |
| Administration information technology                            | 6,290,372            |                            |                             | 6,290,372                      |
| Required maintenance of plant services                           | 19,425,679           |                            |                             | 19,425,679                     |
| Custodial services   | 51,782,638           |                            |                             | 51,782,638                     |
| Security   | 13,049,551           |                            |                             | 13,049,551                     |
| Student transportation   | 38,698,675           |                            |                             | 38,698,675                     |
| Unallocated benefits   | 112,868,643          |                            |                             | 112,868,643                    |
| On-behalf TPAF pension, medical and disability                   | 65,326,206           |                            |                             | 65,326,206                     |
| Reimbursed TPAF social security contributions                    | 22,341,450           |                            |                             | 22,341,450                     |
| Capital outlay   |                      | 515,000                    | 34,205,893                  | 34,720,893                     |
| Special schools-current  | 2,879,950            |                            |                             | 2,879,950                      |
| Charter schools-current  | 236,971,767          | 3,533,261                  |                             | 240,505,028                    |
| <b>Debt service:</b>   |                      |                            |                             |                                |
| Principal  | 2,907,483            |                            |                             | 2,907,483                      |
| Interest   | 509,114              |                            |                             | 509,114                        |
| <b>Total expenditures</b>  | <b>980,011,234</b>   | <b>142,824,679</b>         | <b>34,205,893</b>           | <b>1,157,041,806</b>           |
| <b>Excess (deficiency) of revenues over (under) expenditures</b> | <b>9,816,918</b>     | <b>9,879,339</b>           | <b>(6,519,696)</b>          | <b>13,176,561</b>              |
| <b>Other financing sources (uses):</b>                           |                      |                            |                             |                                |
| Capital lease proceeds   |                      | 9,982,516                  | 4,600,000                   | 14,582,516                     |
| City of Newark debt issuance                                     |                      |                            | 1,248,101                   | 1,248,101                      |
| Transfers in   | 14,139,509           |                            |                             | 14,139,509                     |
| Transfers out  |                      | (14,111,281)               | (28,228)                    | (14,139,509)                   |
| <b>Total other financing sources (uses)</b>                      | <b>14,139,509</b>    | <b>(4,128,765)</b>         | <b>5,819,873</b>            | <b>15,830,617</b>              |
| <b>Net change in fund balance</b>                                | <b>23,956,427</b>    | <b>5,750,574</b>           | <b>(699,823)</b>            | <b>29,007,178</b>              |
| Fund balances, July 1 (deficit)                                  | (8,169,845)          | (8,670,426)                | 7,817,222                   | (9,023,049)                    |
| <b>Fund balances, June 30 (deficit)</b>                          | <b>\$ 15,786,582</b> | <b>\$ (2,919,852)</b>      | <b>\$ 7,117,399</b>         | <b>\$ 19,984,129</b>           |

The reconciliation of the fund balances of governmental funds to the net position of governmental activities in the statement of activities is presented in the accompanying schedule (B-3).

See accompanying notes to basic financial statements.

Newark Public Schools  
Governmental Funds

Reconciliation of the Statement of Revenues, Expenditures  
and Changes in Fund Balances of Governmental Funds to the Statement of Activities

Year ended June 30, 2018

|   |                            |
|---|----------------------------|
| <b>Total net change in fund balances - governmental funds (from B-2)</b>  | <b>\$ 29,007,178</b>       |
| Amounts reported for governmental activities in the statement of activities (A-2) are different because:  |                            |
| Capital additions are reported in governmental funds as expenditures. However, in the statement of activities, the costs of those assets are allocated over their estimated useful lives as depreciation expense.<br>This is the amount by which depreciation expense exceeded capital additions and the loss on disposal of capital assets in the period.  |                            |
| Depreciation expense  | \$ (39,410,461)            |
| Capital additions   | 38,529,978                 |
| Loss on disposal of capital assets  | <u>(2,924)</u>             |
|   | (883,407)                  |
| Repayment of capital lease principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position and is not reported in the statement of activities. Issuance of long-term debt (capital lease) provide current financial resources to governmental funds, which the repayment of the principal of the long-term debt consumes the current financial resources of governmental funds. |                            |
| Obligations under capital leases  | 2,907,482                  |
| Capital lease proceeds  | <u>(14,582,514)</u>        |
|   | (11,675,032)               |
| 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.   |                            |
|   | 50,501                     |
| 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.   |                            |
|   | 303,915                    |
| 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.<br>Pension expense  |                            |
|   | (6,677,448)                |
| 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.  |                            |
|   | (157,042)                  |
| In the statement of activities, certain operating expenses, e.g., compensated absences (vacations) are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are reported in the amount of financial resources used (paid).  |                            |
|   | (446,034)                  |
| <b>Change in net position of governmental activities (A-2)</b>  | <b><u>\$ 9,522,631</u></b> |

See accompanying notes to basic financial statements.

# Proprietary Funds

Newark Public Schools  
Proprietary Funds

Statement of Net Position

June 30, 2018

|                                  | Major Funds         |                        |                                 |                     | Internal<br>Service<br>Funds |
|----------------------------------|---------------------|------------------------|---------------------------------|---------------------|------------------------------|
|                                  | Enterprise Funds    |                        |                                 | Totals              |                              |
|                                  | Food<br>Service     | Regional Day<br>School | Futures After<br>School Program |                     |                              |
| <b>Assets</b>                    |                     |                        |                                 |                     |                              |
| <b>Current assets:</b>           |                     |                        |                                 |                     |                              |
| Cash and cash equivalents        | \$ 968,581          | \$ 1,815,946           | \$ 80,684                       | \$ 2,865,211        | \$ 29,041,550                |
| Cash held with fiscal agents     |                     |                        |                                 |                     | 1,337,007                    |
| Accounts receivable:             |                     |                        |                                 |                     |                              |
| Federal                          | 1,271,909           |                        |                                 | 1,271,909           |                              |
| Other                            | 39,898              | 353,985                |                                 | 393,883             | 11,484                       |
| Interfund                        | 732,219             |                        |                                 | 732,219             |                              |
| Inventories                      | 238,044             |                        |                                 | 238,044             | 340,492                      |
| <b>Total current assets</b>      | <u>3,250,651</u>    | <u>2,169,931</u>       | <u>80,684</u>                   | <u>5,501,266</u>    | <u>30,730,533</u>            |
| <b>Capital assets:</b>           |                     |                        |                                 |                     |                              |
| Machinery and equipment          | 5,950,947           | 244,193                |                                 | 6,195,140           |                              |
| Accumulated depreciation         | (4,748,515)         | (99,946)               |                                 | (4,848,461)         |                              |
| <b>Total capital assets, net</b> | <u>1,202,432</u>    | <u>144,247</u>         | <u>-</u>                        | <u>1,346,679</u>    |                              |
| <b>Total assets</b>              | <u>4,453,083</u>    | <u>2,314,178</u>       | <u>80,684</u>                   | <u>6,847,945</u>    | <u>30,730,533</u>            |
| <b>Liabilities</b>               |                     |                        |                                 |                     |                              |
| <b>Current liabilities:</b>      |                     |                        |                                 |                     |                              |
| Accounts payable                 | 1,606,046           | 146,926                |                                 | 1,752,972           | 764,790                      |
| Accrued liabilities              | 50,968              | 40,977                 |                                 | 91,945              | 28,931,631                   |
| Interfund payable                |                     |                        |                                 |                     | 521                          |
| Unearned revenue                 | 25,612              |                        |                                 | 25,612              |                              |
| <b>Total current liabilities</b> | <u>1,682,626</u>    | <u>187,903</u>         | <u>-</u>                        | <u>1,870,529</u>    | <u>29,696,942</u>            |
| <b>Net Position</b>              |                     |                        |                                 |                     |                              |
| Investment in capital assets     | 1,202,432           | 144,247                |                                 | 1,346,679           |                              |
| Unrestricted                     | 1,568,025           | 1,982,028              | 80,684                          | 3,630,737           | 1,033,591                    |
| <b>Total net position</b>        | <u>\$ 2,770,457</u> | <u>\$ 2,126,275</u>    | <u>\$ 80,684</u>                | <u>\$ 4,977,416</u> | <u>\$ 1,033,591</u>          |

See accompanying notes to basic financial statements.

Newark Public Schools  
Proprietary Funds

Statement of Revenues, Expenses and  
Changes in Fund Net Position

Year ended June 30, 2018

|  | Major Funds         |                        |                                 |                     |                              |
|--|---------------------|------------------------|---------------------------------|---------------------|------------------------------|
|  | Enterprise Funds    |                        |                                 |                     | Internal<br>Service<br>Funds |
|  | Food<br>Service     | Regional Day<br>School | Futures After<br>School Program | Totals              |                              |
| Operating revenues:                        |                     |                        |                                 |                     |                              |
| Local sources:                             |                     |                        |                                 |                     |                              |
| Daily food sales- non-reimbursable program | \$ 99,194           |                        |                                 | \$ 99,194           |                              |
| Tuition                                    |                     | \$ 2,619,671           | \$ 228,595                      | 2,848,266           |                              |
| Miscellaneous                              | 182,241             | 77,013                 |                                 | 259,254             |                              |
| Total local sources                        | 281,435             | 2,696,684              | 228,595                         | 3,206,714           |                              |
| Services provided to other funds           |                     |                        |                                 |                     | \$ 16,512,726                |
| Total operating revenues                   | 281,435             | 2,696,684              | 228,595                         | 3,206,714           | 16,512,726                   |
| Operating expenses:                        |                     |                        |                                 |                     |                              |
| Salaries                                   | 6,029,391           | 3,963,362              | 147,407                         | 10,140,160          | 927,833                      |
| Employee benefits                          | 2,764,613           | 1,236,539              |                                 | 4,001,152           | 392,159                      |
| Purchased professional services            | 178,558             | 367,263                |                                 | 545,821             |                              |
| Other purchased services                   | 370,082             |                        |                                 | 370,082             |                              |
| Energy                                     |                     | 79,267                 |                                 | 79,267              |                              |
| Transportation                             |                     | 18,057                 |                                 | 18,057              |                              |
| Supplies and materials                     | 2,015,112           | 91,228                 | 2,493                           | 2,108,833           | 281,514                      |
| Insurance                                  |                     |                        |                                 |                     | 15,232,175                   |
| Textbooks                                  |                     | 1,915                  |                                 | 1,915               |                              |
| Depreciation                               | 217,812             | 17,296                 |                                 | 235,108             |                              |
| Cost of sales - reimbursable program       | 9,559,645           |                        |                                 | 9,559,645           |                              |
| Cost of sales - non-reimbursable program   | 27,846              |                        |                                 | 27,846              |                              |
| Construction services                      |                     | 17,490                 |                                 | 17,490              |                              |
| Miscellaneous                              | 9,965               | 25,867                 |                                 | 35,832              |                              |
| Total operating expenses                   | 21,173,024          | 5,818,284              | 149,900                         | 27,141,208          | 16,833,681                   |
| Operating (loss) income                    | (20,891,589)        | (3,121,600)            | 78,695                          | (23,934,494)        | (320,955)                    |
| Nonoperating revenues (expenses):          |                     |                        |                                 |                     |                              |
| State sources:                             |                     |                        |                                 |                     |                              |
| State school lunch program                 | 217,522             |                        |                                 | 217,522             |                              |
| Federal sources:                           |                     |                        |                                 |                     |                              |
| Fresh fruit and vegetable program          | 277,938             |                        |                                 | 277,938             |                              |
| School breakfast program                   | 6,803,617           |                        |                                 | 6,803,617           |                              |
| National school lunch program              | 11,623,890          |                        |                                 | 11,623,890          |                              |
| After school snack program                 | 148,624             |                        |                                 | 148,624             |                              |
| Food donation program                      | 1,496,750           |                        |                                 | 1,496,750           |                              |
| Summer food service program                | 428,787             |                        |                                 | 428,787             |                              |
| Investment income                          |                     |                        |                                 |                     | 371,456                      |
| Loss on disposal of capital assets         | (11,151)            |                        |                                 | (11,151)            |                              |
| Total nonoperating revenues (expenses)     | 20,985,977          |                        |                                 | 20,985,977          | 371,456                      |
| Change in net position                     | 94,388              | (3,121,600)            | 78,695                          | (2,948,517)         | 50,501                       |
| Total net position - beginning             | 2,676,069           | 5,247,875              | 1,989,000                       | 7,925,933           | 983,090                      |
| Total net position - ending                | <u>\$ 2,770,457</u> | <u>\$ 2,126,275</u>    | <u>\$ 80,684</u>                | <u>\$ 4,977,416</u> | <u>\$ 1,033,591</u>          |

See accompanying notes to basic financial statements.



Newark Public Schools  
Proprietary Funds

Statement of Cash Flows

Year ended June 30, 2018

|  | Major Funds            |                        |                                 |                        | Internal<br>Service<br>Funds |
|--|------------------------|------------------------|---------------------------------|------------------------|------------------------------|
|  | Enterprise Funds       |                        |                                 | Totals                 |                              |
|  | Food<br>Service        | Regional Day<br>School | Futures After<br>School Program |                        |                              |
| <b>Cash flows from operating activities</b>  |                        |                        |                                 |                        |                              |
| Receipts from services provided  |                        |                        |                                 |                        | \$ 16,512,726                |
| Receipts from customers  | \$ 320,349             | \$ 2,942,829           | \$ 228,595                      | \$ 3,491,773           |                              |
| Payments to employees  | (6,230,447)            | (4,139,678)            | (147,407)                       | (10,517,532)           | (927,833)                    |
| Payments for employee benefits   | (2,764,613)            | (1,236,539)            |                                 | (4,001,152)            | (392,159)                    |
| Payments to suppliers  | (11,966,201)           | (624,351)              | (2,493)                         | (12,593,045)           | (320,089)                    |
| Payments for insurance   |                        |                        |                                 |                        | (15,287,351)                 |
| Net cash (used in) provided by operating activities  | <u>(20,640,912)</u>    | <u>(3,057,739)</u>     | <u>78,695</u>                   | <u>(23,619,956)</u>    | <u>(414,706)</u>             |
| <b>Cash flows from noncapital financing activities</b>   |                        |                        |                                 |                        |                              |
| Cash received from state and federal reimbursements  | 22,549,626             |                        |                                 | 22,549,626             |                              |
| Cash received from other funds   | (3,083,045)            |                        |                                 | (3,083,045)            | (10,963)                     |
| Cash received from food donation program   | 1,489,732              |                        |                                 | 1,489,732              |                              |
| Net cash provided by (used in) noncapital financing activities   | <u>20,956,313</u>      |                        |                                 | <u>20,956,313</u>      | <u>(10,963)</u>              |
| <b>Cash flows from capital and related financing activity</b>  |                        |                        |                                 |                        |                              |
| Acquisition of capital assets  | (277,356)              | (96,005)               |                                 | (373,361)              |                              |
| Net cash (used in) capital and related financing activity  | <u>(277,356)</u>       | <u>(96,005)</u>        |                                 | <u>(373,361)</u>       |                              |
| <b>Cash flows from investing activity</b>  |                        |                        |                                 |                        |                              |
| Cash received from investments   |                        |                        |                                 |                        | 371,456                      |
| Net cash provided by investing activity  |                        |                        |                                 |                        | <u>371,456</u>               |
| Net increase (decrease) in cash and cash equivalents   | 38,045                 | (3,153,744)            | 78,695                          | (3,037,004)            | (54,213)                     |
| Cash and cash equivalents, beginning of year   | 930,536                | 4,969,690              | 1,989                           | 5,902,215              | 29,095,763                   |
| Cash and cash equivalents, end of year   | <u>\$ 968,581</u>      | <u>\$ 1,815,946</u>    | <u>\$ 80,684</u>                | <u>\$ 2,865,211</u>    | <u>\$ 29,041,550</u>         |
| <b>Reconciliation of operating (loss) income to net cash (used in) provided by operating activities:</b> |                        |                        |                                 |                        |                              |
| Operating (loss) income  | \$ (20,891,589)        | \$ (3,121,600)         | \$ 78,695                       | \$ (23,934,494)        | \$ (320,955)                 |
| Adjustments to reconcile operating (loss) income to net cash (used in) provided by operating activities: |                        |                        |                                 |                        |                              |
| Depreciation   | 217,812                | 17,296                 |                                 | 235,108                |                              |
| Change in assets and liabilities:  |                        |                        |                                 |                        |                              |
| Decrease in accounts receivable - other  | 38,914                 | 246,145                |                                 | 285,059                |                              |
| (Increase) in inventory  | (8,681)                |                        |                                 | (8,681)                | (1,716)                      |
| Increase (decrease) in accounts payable  | 203,688                | (23,264)               |                                 | 180,424                | (1,251,474)                  |
| (Decrease) increase in accrued liabilities   | (201,056)              | (176,316)              |                                 | (377,372)              | 1,159,439                    |
| Net cash (used in) provided by operating activities  | <u>\$ (20,640,912)</u> | <u>\$ (3,057,739)</u>  | <u>\$ 78,695</u>                | <u>\$ (23,619,956)</u> | <u>\$ (414,706)</u>          |

**Non-cash from non capital financing activities**

The District received \$1,489,732 of food commodities from the U.S. Department of Agriculture for the year ended June 30, 2018.

See accompanying notes to basic financial statements.

## Fiduciary Funds

**Newark Public Schools  
Fiduciary Funds**

**Statement of Fiduciary Net Position**

June 30, 2018

|  | <u>Unemployment<br/>Compensation<br/>Trust</u> | <u>Private -<br/>Purpose<br/>Scholarship<br/>Fund</u> | <u>Agency<br/>Funds</u> |
|--|--|---|-------------------------|
| <b>Assets</b>                                  |  |   |                         |
| Cash and cash equivalents                      | \$ 5,448,451                                   | \$ 12,132   | \$ 14,388,567           |
| Accounts receivable                            |  |   | 18,100                  |
| Loans receivable                               | 688,689  | 416,704   |                         |
| Total assets                                   | <u>6,137,140</u>                               | <u>428,836</u>  | <u>\$ 14,406,667</u>    |
| <b>Liabilities</b>                             |  |   |                         |
| Payroll deductions and<br>withholdings payable |  |   | \$ 5,569,732            |
| Summer escrow payroll payable                  |  |   | 7,024,071               |
| Accounts payable                               | 238,723  |   | 3,710                   |
| Loans payable                                  |  |   | 1,107,052               |
| Due to student groups                          |  |   | 702,102                 |
| Total liabilities                              | <u>238,723</u>                                 |   | <u>\$ 14,406,667</u>    |
| <b>Net Position</b>                            |  |   |                         |
| Held in trust for unemployment claims          | <u>\$ 5,898,417</u>                            |   |                         |
| Held in trust for scholarships                 |  | <u>\$ 428,836</u>                                     |                         |

*See accompanying notes to basic financial statements.*

Newark Public Schools  
Fiduciary Funds

Statement of Changes in Fiduciary Net Position

Year ended June 30, 2018

|                                      | <b>Unemployment<br/>Compensation<br/>Trust</b> | <b>Private-Purpose<br/>Scholarship<br/>Fund</b> |
|--------------------------------------|--|---|
| <b>Additions</b>                     |  |   |
| Interest on investments              |  | \$ 18   |
| Contributions:                       |  |   |
| Board contributions                  | \$ 2,180,941                                   |   |
| Employee contributions               | 688,689  |   |
| Total additions                      | 2,869,630                                      | 18  |
| <b>Deductions</b>                    |  |   |
| Unemployment payments                | 1,981,497                                      |   |
| Total deductions                     | 1,981,497                                      |   |
| Change in net position               | 888,133  | 18  |
| Net position - beginning of the year | 5,010,284                                      | 428,818   |
| Net position - end of the year       | \$ 5,898,417                                   | \$ 428,836                                      |

*See accompanying notes to basic financial statements.*

# Newark Public Schools

## Notes to the Basic Financial Statements

Year ended June 30, 2018

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

The financial statements of the Board of Education (Board) of the Newark Public Schools (District) have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

The more significant of the District's accounting policies are described below.

#### **A. Reporting Entity**

The financial reporting entity consists of a) the primary government, b) organizations for which the primary government is financially accountable, and c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

The definition of the reporting entity is based primarily on the notion of financial accountability. A primary government is financially accountable for the organizations that make up its legal entity. It is also financially accountable for legally separate organizations if its officials appoint a voting majority of an organization's governing body and either it is able to impose its will on that organization or there is a potential for the organization to provide specific financial benefits to, or to impose specific financial burdens on, the primary government. A primary government may also be financially accountable for governmental organizations that are fiscally dependent on it.

The District, as the primary government for financial reporting entity purposes, has oversight responsibility and control over all activities related to the Newark Public Schools, in Newark, New Jersey. The District receives funding from local, state, and federal government sources and must comply with the requirements of these funding source entities.

The District is an instrumentality of the State of New Jersey, established to function as an educational institution. In 1988, the State of New Jersey approved, through the legislature and the State Board of Education, the authority for the State Department of Education to take over school districts that were failing according to the established monitoring process. In 1995, the State of New Jersey took control of the Newark Public Schools. The takeover legislation intended to authorize an intervention that would be temporary in nature. The State of New Jersey was in control of some of the District operations and as such the District operated as a local education agency under N.J.S.A. 18A:7A-34 to 52, "State Operated School District."

## Newark Public Schools

### Notes to the Basic Financial Statements (continued)

Year ended June 30, 2018

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

The State District Superintendent is responsible for the fiscal and administrative control of the District. The Superintendent is appointed by the Commissioner of the New Jersey Department of Education. In June of 2014, the New Jersey State Board of Education approved returning control of fiscal management to the Newark Public Schools Advisory Board. In August of 2014, the New Jersey State Board of Education approved returning of personnel to the Newark Public Schools Advisory Board. In September of 2017, the two remaining areas of the District administration and education that remained under State Control, governance and instruction and programming, were approved to be returned to the Newark Public Schools Advisory Board. The operations of the District include pre-K, kindergarten, elementary, junior and senior high schools located in the City of Newark.

The District has no component units that are required to be included within the reporting entity, as set forth in Section 2100 of the GASB Codification of Governmental Accounting and Financial Reporting Standards.

#### B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the District. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

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

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

## Newark Public Schools

### Notes to the Basic Financial Statements (continued)

Year ended June 30, 2018

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

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

#### C. Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

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

Property taxes, interest, and state aid associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal year. All other revenues are considered to be measurable and available only when the District receives cash.

The District has reported the following major governmental funds:

*General Fund:* The general fund is the general operating fund of the District and is used to account for all financial resources except those required to be accounted for in another fund. Included are certain expenditures for vehicles and movable instructional or non-instructional equipment, which are classified in the capital outlay subfund.

*Special Revenue Fund:* The District maintains one combined special revenue fund, which includes the proceeds of specific revenue sources (other than fiduciary funds or major capital projects) that are restricted or committed to expenditures for specified purposes.

# Newark Public Schools

## Notes to the Basic Financial Statements (continued)

Year ended June 30, 2018

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

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

The District reports the following major proprietary funds:

*Enterprise Funds (Food Service, Regional Day School and The Futures After School Program):* The food service fund accounts for all revenues and expenses pertaining to cafeteria operations. The food service fund is utilized to account for operations that are financed and operated in a manner similar to private business enterprises. The stated intent is that the cost (i.e., expenses including depreciation and indirect costs) of providing goods or services to the students on a continuing basis are financed or recovered primarily through user charges. The Regional Day School and The Futures After School Program funds account for all revenues and expenses in the operation of the school and after-school program, respectively, similar to a private business enterprise. Subsequent to the end of the year, the District has decided to no longer run the Futures After School Program Enterprise Fund, as the parents will no longer be charged for these services.

Internal Service Funds include the following:

*Self-Insurance Fund:* The self-insurance fund is used to cover the self-insured limits of the various insurance policies for all funds.

*Warehouse Fund:* The warehouse fund provides goods to other departments. The purpose of this fund is to achieve a level of efficiency and economy by purchasing items in bulk and responding expeditiously to the needs of the schools and departments.

Additionally, the District reports the following fund types:

Fiduciary Funds of the District include the unemployment compensation and private-purpose scholarship trust funds and agency funds. The measurement focus of the Trust Funds are the economic resources measurement focus. Agency funds are purely custodial (assets equal liabilities) and thus do not involve measurements of results of operations. The following is a description of the fiduciary funds of the District:



# Newark Public Schools

## Notes to the Basic Financial Statements (continued)

Year ended June 30, 2018

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

*Trust Funds:* The unemployment compensation and private-purpose scholarship funds are accounted for in essentially the same manner as governmental funds. The unemployment compensation trust fund is used to account for contributions from employees and the employer (Newark Public Schools) and interest earned on the balance as well as payments to the State for reimbursement of unemployment claims. The private-purpose scholarship fund is utilized to provide scholarships to students and to account for the related transactions.

*Agency Funds (Payroll Agency and Student Activity Fund):* These agency funds are used to account for the assets that the District holds on behalf of others as their agent. Agency funds are custodial in nature and do not involve measurement of results of operations.

As a general rule, the effect of internal activity has been eliminated from the government-wide financial statements.

Amounts reported as program revenues include 1) fees charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

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

## Newark Public Schools

### Notes to the Basic Financial Statements (continued)

Year ended June 30, 2018

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

measurable and available. The District is entitled to receive moneys under the established payment schedule and the unpaid amount is considered to be an "account receivable."

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

#### D. Budgets/Budgetary Control

Annual appropriated budgets are prepared in the spring of each year for the general and special revenue funds. The budgets are submitted to the County Office and the Commissioner for approval. Budgets, except for the special revenue fund which is prepared using a non-GAAP budgetary basis, are prepared using the modified accrual basis of accounting. The legal level of budgetary control is established at line item accounts within each fund. Line item accounts are defined as the lowest (most specific) level of details as established pursuant to the minimum chart of accounts referenced in N.J.A.C. 6A:23. The District must approve all budget amendments. The District did make transfers during the year which are identified on schedules C-1, C-1a and C-2. Some of the transfers made were in significant amounts, but all were in the normal course of operations. Budgetary transfers were made during the current year in accordance with statutory guidelines. The over-expenditures related to on-behalf payments in the general fund are due to the inclusion of the non-budgeted on-behalf payments made by the State of New Jersey as District expenditures. These amounts are offset by related revenues and as such do not represent budgetary over-expenditures.

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

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

# Newark Public Schools

## Notes to the Basic Financial Statements (continued)

Year ended June 30, 2018

### 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, 2018, the unused Food Donation Program commodities of \$25,612 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 2017-2018 fiscal year were based on rates established by the receiving District. These rates are subject to change when the actual costs have been determined.

Newark Public Schools

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2018

1. Summary of Significant Accounting Policies (continued)

I. Capital Assets

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

The costs of normal repairs and maintenance that do not add to the value of the asset or materially extend the assets lives are not capitalized.

Land and construction in progress are not depreciated. Property, plant and equipment of the District are depreciated using the straight line method. The following estimated useful lives are used to compute depreciation:

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

J. Deferred Outflows/Inflows of Resources

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

## Newark Public Schools

### Notes to the Basic Financial Statements (continued)

Year ended June 30, 2018

#### **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, 2018, the amount earned by these employees but not disbursed was \$7,024,071 and is included in liabilities – summer escrow payroll payable in the Payroll Agency fiduciary fund.

##### **L. Compensated Absences**

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

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

The liability for vested compensated absences of the District is recorded in the Government-wide financial statements and amounted to \$36,002,339 at June 30, 2018. A liability for these amounts is reported in the governmental funds only if they have matured at June 30, 2018, for example, as a result of employee resignations and retirements.

##### **M. Unearned Revenue**

Unearned revenue in the general fund represents cash which has been received, but is not yet earned for upcoming field trips. Unearned revenue in the special revenue and capital project funds represents cash which has been received, but is not yet earned and certain outstanding encumbrances in the special revenue fund. Unearned revenue in the food service enterprise fund represents the value of unused donated food commodities.

# Newark Public Schools

## Notes to the Basic Financial Statements (continued)

Year ended June 30, 2018

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

#### N. Long-Term Obligations

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position, where applicable.

#### O. Fund Balances

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

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

## Newark Public Schools

### Notes to the Basic Financial Statements (continued)

Year ended June 30, 2018

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

- 5) Unassigned - includes all spendable amounts not contained in the other classifications in the general fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed or assigned to specific purposes within the general fund. The general fund is the only fund that reports a positive unassigned fund balance amount. In the other governmental funds, if expenditures incurred for specific purposes exceed the amounts restricted, committed or assigned to those purposes, it may be necessary to report a negative unassigned fund balance.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed. For the unrestricted fund balance, the District first spends committed funds, then assigned funds, and finally, unassigned funds.

Of the \$15,786,582 fund balance in the General Fund, \$12,203,079 of assigned for year-end encumbrances, \$14,225,912 designated for subsequent years expenditures and the unassigned portion of (\$56,878,996) are included in the unassigned deficit of (\$30,450,005), \$2,509,941 has been restricted for capital reserve, \$31,107,049 has been restricted for excess surplus – current year, and \$12,619,597 has been restricted for prior year excess surplus – which has been designated for subsequent year's expenditures.

The special revenue fund undesignated deficit fund balance in the amount of \$2,919,852 is due to preschool education funds not being recognized as revenue in the financial statements due to the State's deferral of the last two state aid payments. The capital projects fund fund balance in the amount of \$7,117,399 is restricted and available for use on capital projects in future years.

#### P. Net Position

Net position represents the difference between assets, deferred outflows of resources, deferred inflows of resources and liabilities in the government-wide and proprietary fund financial statements. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balance of any long-term debt used to build or acquire the capital assets. Net positions are reported as restricted in the government-wide and fund financial statements when there are limitations imposed on their use through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.

## Newark Public Schools

### Notes to the Basic Financial Statements (continued)

Year ended June 30, 2018

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

##### **Q. Management Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

##### **R. On-Behalf Payments**

Revenues and expenditures of the general fund include payments made by the State of New Jersey for social security contributions and post-retirement pension, 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 contributions in the government-wide financial statements have been increased by \$91,270,451 to adjust for the full accrual basis expense incurred by the State of New Jersey during the most recent measurement period. The amounts are not required to be included in the District's annual budget.

##### **S. Regional Day School**

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

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

All expenses for the Regional Day School are funded through tuition and not through the local tax rate of City of Newark.

The Regional Day School budget is developed annually in conjunction with the School principal and officials from the District administration. Local school districts who anticipate sending children to the Regional Day School for the following school year are notified in advance of the anticipated tuition costs so that their own budgets may be properly constructed to reflect the tuition costs.



## Newark Public Schools

### Notes to the Basic Financial Statements (continued)

Year ended June 30, 2018

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

##### T. Calculation of Excess Surplus

In accordance with N.J.S.A. 18A:7F-7, the restricted fund balance - excess surplus is a required calculation pursuant to the New Jersey Comprehensive Educational Improvement and Financing Act of 1996 (CEIFA). New Jersey school districts are required to reserve a general fund fund balance at the fiscal year end of June 30 if they do not appropriate a required minimum amount as budgeted fund balance in their subsequent years' budget. The excess fund balance at June 30, 2018 was \$31,107,049, which will be appropriated in the 2019/20 budget and \$12,619,597 of prior year excess surplus which was appropriated in the 2018/19 budget.

##### U. GASB Pronouncements

###### GASB Pronouncements Implemented in the 2018 Fiscal Year

GASB Statement No. 75, "*Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*" ("GASB No. 75"). This Statement replaces the requirements of Statement 45 and the primary objective of this Statement is to improve accounting and reporting by state and local governments for postemployment benefits other than pensions (other postemployment benefits or OPEB). It also improves information provided by state and local government employers about financial support for OPEB that is provided by other entities. The requirements of this Statement are effective for financial statements for reporting periods beginning after June 15, 2017. The District has adopted GASB No. 75 during the year ended June 30, 2018 which resulted in an increase in full accrual revenues and expenses and additional disclosures.

In March, 2017, GASB issued Statement No. 85, *Omnibus 2017*. This Statement establishes accounting and financial reporting requirements for blending component units, goodwill, fair value measurement and application, and postemployment benefits (pensions and other postemployment benefits). The requirements of this Statement are effective for periods beginning after June 15, 2017. The District has adopted GASB Statement No. 85 during the year ended June 30, 2018, which did not have a significant impact on the financial statements.

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

The GASB issued Statement No. 84, *Fiduciary Activities* in January 2017. This Statement establishes standards of accounting and financial reporting for fiduciary activities. The requirements of this Statement are effective for periods beginning after December 15, 2018. Management has not yet determined the impact of the statement on the financial statements.

# Newark Public Schools

## Notes to the Basic Financial Statements (continued)

Year ended June 30, 2018

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

The GASB issued Statement No. 87, *Leases* in June 2017. This Statement establishes standards of accounting and financial reporting for leases by lessees and lessors. The requirements of this Statement are effective for periods beginning after December 15, 2019. Management has not yet determined the impact of the statement on the financial statements.

### V. Subsequent Events

Management has reviewed and evaluated all events and transactions that occurred between June 30, 2018 through February 25, 2019, the date that the financial statements were issued for possible disclosure and recognition in the financial statements, and no items other than noted below and those already included in Note 12 - Contingencies have come to the attention of the District that would require disclosure.

On July 27, 2018, the District received \$4,641,000 from the Housing Authority of the City of Newark for the sale of a school, in accordance with the Conditional Conveyance Agreement the District and the Authority entered into on June 30, 2016.

### 2. Reconciliation of Government-wide and Fund Financial Statements

#### Explanation of Certain Differences between the Governmental Fund Balance Sheet and the Government-wide Statement of Net Position

The governmental fund balance sheet includes reconciliation between fund balance – total governmental funds and net position – governmental activities as reported in the Government-wide statement of net position. One element of that reconciliation explains that long-term liabilities, including capital leases payable, deferred pension liability and compensated absences payable are not due and payable in the current period and therefore are not reported in the funds. The details of this \$63,881,955 difference are as follows:

|  |                      |
|--|----------------------|
| Deferred pension liability   | \$ 1,983,100         |
| Capital lease payable  | 25,896,516           |
| Compensated absences   | 36,002,339           |
|  | <hr/>                |
| Net adjustment to reduce fund balance-total governmental funds to arrive at net position – governmental activities | <u>\$ 63,881,955</u> |

## Newark Public Schools

### Notes to the Basic Financial Statements (continued)

Year ended June 30, 2018

#### **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 (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).

## Newark Public Schools

### Notes to the Basic Financial Statements (continued)

Year ended June 30, 2018

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

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.

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, 2018, the District's carrying amount of deposits was \$111,725,681 and the bank balance was \$135,964,293. Of the bank balance on June 30, 2018, \$1,062,061 of the District's cash deposits were secured by federal depository insurance. The New Jersey Governmental Unit Deposit Protection Act ("GUDPA") covered the bank balance of \$72,502,906. \$21,566,023 held in the District agency accounts are not covered by GUDPA. In addition, the District has \$19,259,128 of funds held by fiscal agents in the name of the District at June 30, 2018.

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

## Newark Public Schools

### Notes to the Basic Financial Statements (continued)

Year ended June 30, 2018

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

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.
- 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, 2018 or during the fiscal year ended June 30, 2018.

## Newark Public Schools

### Notes to the Basic Financial Statements (continued)

Year ended June 30, 2018

#### 4. Capital Assets

The following schedule is a summarization of the governmental activities changes in capital assets for the year ended June 30, 2018:

|   | Balance<br>June 30, 2017 | Increases           | Decreases         | Dispositions/<br>Transfers | Balance<br>June 30, 2018 |
|---|--------------------------|---------------------|-------------------|----------------------------|--------------------------|
| <b>Governmental activities</b>                      |                          |                     |                   |                            |                          |
| Capital assets, not being depreciated:              |                          |                     |                   |                            |                          |
| Land  | \$ 26,452,459            |                     |                   |                            | \$ 26,452,459            |
| Construction in progress – SDA                      | 171,376,670              | \$ 20,344,315       |                   |                            | 191,720,985              |
| Construction in progress – District                 | 11,591,725               | 16,684,808          |                   | \$ (2,929,651)             | 25,346,882               |
| <b>Total capital assets, not being depreciated</b>  | <b>209,420,854</b>       | <b>37,029,123</b>   | <b>-</b>          | <b>(2,929,651)</b>         | <b>243,520,326</b>       |
| Capital assets, being depreciated:                  |                          |                     |                   |                            |                          |
| Buildings and building improvements                 | 926,070,395              |                     |                   | 2,929,651                  | 929,000,046              |
| Machinery, equipment and vehicles                   | 15,883,510               | 1,500,855           | \$ (688,805)      |                            | 16,695,560               |
| <b>Total capital assets being depreciated</b>       | <b>941,953,905</b>       | <b>1,500,855</b>    | <b>(688,805)</b>  | <b>2,929,651</b>           | <b>945,695,606</b>       |
| Less accumulated depreciation for:                  |                          |                     |                   |                            |                          |
| Buildings and building improvements                 | 401,160,714              | 37,977,738          |                   |                            | 439,138,452              |
| Machinery, equipment and vehicles                   | 11,008,336               | 1,432,723           | (685,881)         |                            | 11,755,178               |
| <b>Total accumulated depreciation</b>               | <b>412,169,050</b>       | <b>39,410,461</b>   | <b>(685,881)</b>  | <b>-</b>                   | <b>450,893,630</b>       |
| <b>Total capital assets, being depreciated, net</b> | <b>529,784,855</b>       | <b>(37,909,606)</b> | <b>(2,924)</b>    | <b>2,929,651</b>           | <b>494,801,976</b>       |
| <b>Governmental activities capital assets, net</b>  | <b>\$ 739,205,709</b>    | <b>\$ (880,483)</b> | <b>\$ (2,924)</b> | <b>\$ -</b>                | <b>\$ 738,322,302</b>    |

## Newark Public Schools

### Notes to the Basic Financial Statements (continued)

Year ended June 30, 2018

#### 4. Capital Assets (continued)

Depreciation expense related to governmental activities was charged to functions/programs of the District for the year ended June 30, 2018 as follows:

|   | <u>Amount</u>        |
|---|----------------------|
| <b>Current:</b>                             |                      |
| Instruction                                 | \$ 16,292,330        |
| <b>Support Services:</b>                    |                      |
| Attendance / Social Work                    | 424,049              |
| Health services                             | 534,449              |
| Support services                            | 9,346,244            |
| Improvement of instructional services       | 1,420,860            |
| Educational media services / school library | 89,075               |
| Instructional staff training                | 49,250               |
| General administration                      | 484,499              |
| School administration                       | 1,819,341            |
| Central services                            | 735,106              |
| Administration information technology       | 391,117              |
| Operation and maintenance of plant          | 5,238,905            |
| Student transportation                      | 2,406,169            |
| Special schools                             | 179,067              |
|   | <u>\$ 39,410,461</u> |

The District acquired capital assets through capital leases for energy conservation equipment for several schools located in the territorial boundaries governed by the school district. The net book value of the capital assets held under these capital leases as of June 30, 2018 is \$13,361,580.

Newark Public Schools

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2018

**4. Capital Assets (continued)**

The following is a schedule of the business-type activities changes in capital assets for the year ended June 30, 2018:

|  | Balance<br>June 30, 2017 | Increases         | Disposals          | Balance<br>June 30, 2018 |
|--|--------------------------|-------------------|--------------------|--------------------------|
| Business-type activities:                          |                          |                   |                    |                          |
| Equipment  | \$ 5,957,816             | \$ 373,361        | \$ (136,037)       | \$ 6,195,140             |
| Less accumulated depreciation for equipment        | (4,738,239)              | (235,108)         | 124,886            | (4,848,461)              |
| Total Business-type activities capital assets, net | <u>\$ 1,219,577</u>      | <u>\$ 138,253</u> | <u>\$ (11,151)</u> | <u>\$ 1,346,679</u>      |

**5. Long-Term Liabilities**

**General Obligation Bonds**

The Newark Public School District is currently a Type I School District. As mandated by State Statutes, all Type I debt service of the District is considered the direct obligation of the City of Newark and therefore, is recorded within the City's financial statements and not on the School District's financial statements. As of June 30, 2018, debt outstanding and recorded in the financial statements of the City of Newark amounted to \$46,397,000.



## Newark Public Schools

### Notes to the Basic Financial Statements (continued)

Year ended June 30, 2018

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

##### Changes in Long-Term Liabilities

During the year ended June 30, 2018, the following changes occurred in governmental activities long-term liabilities:

|  | Balance<br>June 30, 2017 | Additions            | Reductions           | Balance<br>June 30, 2018 | Due within<br>One Year |
|--|--------------------------|----------------------|----------------------|--------------------------|------------------------|
| Governmental activities:                               |                          |                      |                      |                          |                        |
| Deferred pension liability                             | \$ 2,287,015             |                      | \$ 303,915           | \$ 1,983,100             | \$ 332,686             |
| Capital leases payable                                 | 14,221,482               | \$ 14,582,516        | 2,907,482            | 25,896,516               | 3,386,170              |
| Compensated absences                                   | 35,556,305               | 1,310,851            | 864,817              | 36,002,339               | 864,817                |
| Sub-total  | 52,064,802               | 15,893,367           | 4,076,214            | 63,881,955               | 4,583,673              |
| Net pension liability                                  | 404,913,137              | 5,720,444            | 84,989,559           | 325,644,022              | -                      |
| Total governmental activities<br>Long-term liabilities | <u>\$ 456,977,939</u>    | <u>\$ 21,613,811</u> | <u>\$ 89,065,773</u> | <u>\$ 389,525,977</u>    | <u>\$ 4,583,673</u>    |

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

##### Obligation Under Capital Leases

A lease with a bank was issued on December 30, 2015 in the amount of \$12,669,000 to finance energy conservation measures pursuant to an Energy Savings Improvement Plan ("ESIP") at an interest rate of 3.304%. The first payment of this capital lease was paid on January 15, 2017. During the year ended June 30, 2018, \$5,284,824 of project costs were expended for the project, for a total amount to date of \$11,039,015, with a remaining balance of \$1,629,985. The District will be utilizing the savings from the energy plan to make the future lease payments. Principal and interest due on the lease are included in the future minimum lease payment schedule below.

A lease with a bank was issued on February 22, 2018 in the amount of \$4,600,000 to finance energy conservation measures pursuant to an ESIP at an interest rate of 3.64%. The first payment of this capital lease is due on February 22, 2019. During the year ended June 30, 2018, \$15,000 of project costs were expended for this project, with a remaining balance of \$4,585,000. The District will be utilizing the savings from the energy plan to make the future lease payments. Principal and interest due on the lease are included in the future minimum lease payment schedule below.

## Newark Public Schools

### Notes to the Basic Financial Statements (continued)

Year ended June 30, 2018

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

A lease with a bank was issued on August 31, 2017 in the amount of \$9,982,516 to finance the acquisition of various equipment of 1.69%. The first principal payment of this capital lease is due on September 1, 2018. During the year ended June 30, 2018, \$3,969,451 of project costs were expended for this project, with a remaining balance of \$6,013,065. The District will be utilizing the interest earned from the lease proceeds to make the future lease payments. Principal and interest due on the lease are included in the future minimum lease payment schedule below.

The following is a schedule of the future minimum lease payments under the all capital leases and the present value of the net future minimum lease payments at June 30, 2018:

|  | <u>Amount</u>        |
|--|----------------------|
| Fiscal year ending June 30:                        |                      |
| 2019   | \$ 4,077,180         |
| 2020   | 3,398,167            |
| 2021   | 3,378,423            |
| 2022   | 3,407,947            |
| 2023   | 3,436,501            |
| 2024-2028  | 6,857,548            |
| 2029-2033  | <u>6,101,631</u>     |
| Total minimum lease payment                        | 30,657,397           |
| Less amount representing interest                  | <u>(4,760,881)</u>   |
| Present value of net future minimum lease payments | <u>\$ 25,896,516</u> |

#### 6. Pension Plans

##### Plan Descriptions

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

## Newark Public Schools

### Notes to the Basic Financial Statements (continued)

Year ended June 30, 2018

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

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

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

##### **Public Employee's Retirement System**

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

## Newark Public Schools

### Notes to the Basic Financial Statements (continued)

Year ended June 30, 2018

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

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

#### **Board of Education Employees' Pension Fund of Essex County**

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

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

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

## Newark Public Schools

### Notes to the Basic Financial Statements (continued)

Year ended June 30, 2018

#### 6. Pension Plans (continued)

##### Funding Policy

The contribution policy is set by New Jersey State Statutes and contributions are required by active members and contributing members. Plan member and employer contributions may be amended by State of New Jersey legislation. Under the provisions of Chapter 78, P.L. 2011, employee contribution rates for TPAF and PERS increased from 5.5% to 6.5% of employees' annual compensation. An additional increase is to be phased in annually through July 2018 that will bring the total pension contribution rate to 7.5% of employees' annual compensation. Employers are required to contribute at an actuarially determined rate in both the TPAF and PERS. The actuarially determined contribution includes funding for noncontributory death benefits and post-retirement medical premiums. Under current statute the Board is a non-contributing employer of the TPAF.

The BOEPPFEC plan requires employee contributions of 3% of annual base salary. Funding by the Essex County Boards of Education is determined by recommendation of the actuary pursuant to an actuarial evaluation. The funding method used is the frozen entry age actuarial cost method. Under this method, the unfunded past service liability as of June 30, 1981 was frozen and funded over the remaining amortization period. The remaining portion of pension costs are calculated in such a way as to spread the required contribution, known as the normal cost over the remaining lifetime of the active members as a level percentage salary.

The District's actuarially determined contribution to PERS (not including the deferred pension liability) for the years ended June 30, 2018, 2017 and 2016 were \$12,962,795, \$11,941,917 and \$11,454,571, 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 2018 contribution above in the amount of \$590,036, which included \$303,915 of principal and \$286,121 of interest costs. The balance at June 30, 2018 is \$1,983,100.

During the year ended June 30, 2018, the State of New Jersey contributed \$65,326,206 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 \$22,341,450 during the year ended June 30, 2018 for the employer's share of social security contributions for TPAF members as calculated on their base salaries. These amounts have been included in the Government-wide and fund financial statements.

## Newark Public Schools

### Notes to the Basic Financial Statements (continued)

Year ended June 30, 2018

#### 6. Pension Plans (continued)

The District's COLA contribution to BOEPPFEC for the years ended June 30, 2018, 2017 and 2016 were \$3,191,814, \$3,323,590 and \$4,204,879, respectively. Based on the actuarial evaluations, normal costs and administrative charges have not been charged to various Boards of Education for the last four years. For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of PERS and additions to/deductions from PERS fiduciary net position have been determined on the same basis as they are reported by PERS. For the purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

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

##### Public Employee's Retirement System (PERS)

At June 30, 2018, the District reported a liability of \$300,076,403 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation July 1, 2016, which was rolled forward to June 30, 2017. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating school districts, actuarially determined. At June 30, 2017, the District's proportion was 1.2890764944 percent, which was a decrease of 0.0002926142 from its proportion measured as of June 30, 2016.

For the year ended June 30, 2018, the District recognized full accrual pension expense of \$14,902,275 in the government-wide financial statements. At June 30, 2018, the District reported deferred outflows of resources and deferred inflows of resources related to PERS from the following sources:

Newark Public Schools

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2018

6. Pension Plans (continued)

|  | <u>Deferred<br/>Outflows<br/>of Resources</u> | <u>Deferred<br/>Inflows<br/>of Resources</u> |
|--|---|--|
| Changes of assumptions   | \$ 60,455,054                                 | \$ 60,233,415                                |
| Difference between expected and actual experience  | 7,065,753                                     |  |
| Net difference between projected and actual earnings on<br>pension plan investments                              | 2,043,318                                     |  |
| Changes in proportion and differences between District<br>contributions and proportionate share of contributions |   | 19,739,026                                   |
| District contributions subsequent to the measurement date  | <u>12,962,795</u>                             |  |
|  | <u>\$ 82,526,920</u>                          | <u>\$ 79,972,441</u>                         |

\$12,962,795 is reported as deferred outflows of resources related to pensions resulting from school district contributions subsequent to the measurement date. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

| Year ended June 30: |                        |
|---------------------|------------------------|
| 2019                | \$ 249,627             |
| 2020                | 4,249,988              |
| 2021                | 1,402,585              |
| 2022                | (10,050,554)           |
| 2023                | <u>(6,259,962)</u>     |
|                     | <u>\$ (10,408,316)</u> |

*Actuarial Assumptions*

The total pension liability for the June 30, 2017 measurement date was determined by an actuarial valuation as of July 1, 2016, which was rolled forward to June 30, 2017. This actuarial valuation used the following actuarial assumptions, applied to all periods included in the measurement:

Newark Public Schools

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2018

**6. Pension Plans (continued)**

|                              |              |
|------------------------------|--------------|
| Inflation rate               | 2.25%        |
| Salary increase through 2026 | 1.65 - 4.15% |
|                              | based on age |
| Thereafter                   | 2.65 - 5.15% |
|                              | based on age |
| Investment rate of return    | 7.00%        |

The actuarial assumptions used in the July 1, 2016 valuation were based on the results of an actuarial experience study for the period July 1, 2011 to June 30, 2014. It is likely that future experience will not exactly conform to 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 RP-2000 Preretirement Mortality Table for male and female active participants. For State employees, mortality tables are set back 4 years for males and females. For local employees, mortality tables are set back 2 years for males and 7 years for females. In addition, the tables provide for future improvements in mortality from the base year of 2013 using a generational approach based on the plan actuary's modified MP-2014 projection scale. Post-retirement mortality rates were based on the RP-2000 Combined Healthy Male and Female Mortality Tables (set back 1 year for males and females) for service retirements and beneficiaries of former members and a one-year static projection based on mortality improvement Scale AA. In addition, the tables for service retirements and beneficiaries of formers members provide for future improvements in mortality from the base year of 2013 using a generational approach based on the plan actuary's modified MP-2014 projection scale. Disability retirement rates used to value disabled retirees were based on the RP-2000 Disabled Mortality Table (set back 3 years for males and set forward 1 year for females).



## Newark Public Schools

### Notes to the Basic Financial Statements (continued)

Year ended June 30, 2018

#### 6. Pension Plans (continued)

##### *Long-Term Rate of Return*

In accordance with State statute, the long-term expected rate of return on plan investments (7.00% at June 30, 2017) is determined by the State Treasurer, after consultation with the Directors of the Division of Investments and Division of Pensions and Benefits, the board of trustees and the actuaries. The long-term expected rate of return was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in PERS's target asset allocation as of June 30, 2017 are summarized in the following table:

| <u>Asset Class</u>                | <u>Target Allocation</u> | <u>Long-Term Expected Real Rate of Return</u> |
|-----------------------------------|--------------------------|---|
| Absolute return/risk mitigation   | 5.00%                    | 5.51%   |
| Cash equivalents                  | 5.50%                    | 1.00%   |
| U.S. Treasuries                   | 3.00%                    | 1.87%   |
| Investment grade credit           | 10.00%                   | 3.78%   |
| Public high yield                 | 2.50%                    | 6.82%   |
| Global diversified credit         | 5.00%                    | 7.10%   |
| Credit oriented hedge funds       | 1.00%                    | 6.60%   |
| Debt related private equity       | 2.00%                    | 10.63%  |
| Debt related real estate          | 1.00%                    | 6.61%   |
| Private real asset                | 2.50%                    | 11.83%  |
| Equity related real estate        | 6.25%                    | 9.23%   |
| U.S. Equity                       | 30.00%                   | 8.19%   |
| Non-U.S. developed markets equity | 11.50%                   | 9.00%   |
| Emerging markets equity           | 6.50%                    | 11.64%  |
| Buyouts / venture capital         | 8.25%                    | 13.08%  |
|                                   | <u>100.00%</u>           |   |

Newark Public Schools

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2018

**6. Pension Plans (continued)**

*Discount rate*

The discount rate used to measure the total pension liability was 5.00% as of June 30, 2017 and 3.98% as of June 30, 2016. This single blended discount rate was based on the long-term expected rate of return on pension plan investments of 7.00% and a municipal bond rate of 3.58% as of June 30, 2017 based on the Bond Buyer GO 20-Bond Municipal Bond Index which includes tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made based on the contribution rate in the most recent fiscal year. The State employer contributed 40% of the actuarially determined contributions and the local employers contributed 100% of their actuarially determined contributions. Based on those assumptions, the plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members through 2040. Therefore, the long-term expected rate of return on plan investments was applied to projected benefit payments through 2040 and the municipal bond rate was applied to projected benefit payments after that date in determining the total pension liability.

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

The following presents the District's proportionate share of the net pension liability as of June 30, 2017 calculated using the discount rate as disclosed above as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (4.00 percent) or 1-percentage-point higher (6.00 percent) than the current rate:

|  | At 1%<br>decrease<br>(4.00%) | At current<br>discount rate<br>(5.00%) | At 1%<br>increase<br>(6.00%) |
|--|------------------------------|--|------------------------------|
| District's proportionate share of<br>the net pension liability | \$ 372,265,143               | \$ 300,076,403                         | \$ 239,934,236               |

## Newark Public Schools

### Notes to the Basic Financial Statements (continued)

Year ended June 30, 2018

#### 6. Pension Plans (continued)

##### *Pension Plan Fiduciary Net Position*

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

##### *Additional Information*

Collective balances of the Local Group at June 30, 2017 are as follows:

|                                |                   |
|--------------------------------|-------------------|
| Deferred outflows of resources | \$ 6,424,455,842  |
| Deferred inflows of resources  | \$ 5,700,625,981  |
| Net pension liability          | \$ 23,278,401,588 |
| District's Proportion          | 1.2890764944%     |

Collective pension expense for the Local Group for the measurement period ended June 30, 2017 is \$1,694,305,613.

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, 2017, 2016, 2015 and 2014 is 5.48, 5.57, 5.72, and 6.44 years, respectively.

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

The employer contributions for local participating employers are legally required to be funded by the State in accordance with N.J.S.A. 18:66-33. Therefore, these local participating employers are considered to be in a special funding situation as defined by GASB Statement No. 68 and the State is treated as a 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, 2017 was \$1,889,910,321. The District's proportionate share was \$0.

## Newark Public Schools

### Notes to the Basic Financial Statements (continued)

Year ended June 30, 2018

#### 6. Pension Plans (continued)

The net pension liability was measured as of June 30, 2017 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2016, which was rolled forward to June 30, 2017. 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, 2017, the State's proportionate share of the TPAF net pension liability associated with the District was 2.8030395285 percent, which was a decrease of 0.1873123487 from its proportion measured as of June 30, 2016.

For the year ended June 30, 2018, the District recognized on-behalf pension expense and revenue in the government-wide financial statements of \$91,270,451 for contributions incurred by the State.

#### *Actuarial assumptions*

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

|                                |                               |
|--------------------------------|-------------------------------|
| Inflation rate                 | 2.25%                         |
| Salary increases:<br>2012-2021 | Varies based<br>on experience |
| Thereafter                     | Varies based<br>on experience |
| Investment rate of return      | 7.00%                         |

#### *Mortality Rates*

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

The actuarial assumptions used in the July 1, 2016 valuation were based on the results of an actuarial experience study for the period July 1, 2012 to June 30, 2015.

Newark Public Schools

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2018

**6. Pension Plans (continued)**

*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, 2017) is determined by the State Treasurer, after consultation with the Directors of the Division of Investments and Divisions of Pensions and Benefits, the board of trustees and the actuaries. The long-term expected rate of return was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in TPAF's target asset allocation as of June 30, 2017 are summarized in the following table:

| <b>Asset Class</b>                | <b>Target Allocation</b> | <b>Long-Term Expected Real Rate of Return</b> |
|-----------------------------------|--------------------------|---|
| Absolute return/risk mitigation   | 5.00%                    | 5.51%   |
| Cash equivalents                  | 5.50%                    | 1.00%   |
| U.S. Treasuries                   | 3.00%                    | 1.87%   |
| Investment grade credit           | 10.00%                   | 3.78%   |
| Public high yield                 | 2.50%                    | 6.82%   |
| Global diversified credit         | 5.00%                    | 7.10%   |
| Credit oriented hedge funds       | 1.00%                    | 6.60%   |
| Debt related private equity       | 2.00%                    | 10.63%  |
| Debt related real estate          | 1.00%                    | 6.61%   |
| Private real asset                | 2.50%                    | 11.83%  |
| Equity related real estate        | 6.25%                    | 9.23%   |
| U.S. Equity                       | 30.00%                   | 8.19%   |
| Non-U.S. developed markets equity | 11.50%                   | 9.00%   |
| Emerging markets equity           | 6.50%                    | 11.64%  |
| Buyouts/venture capital           | 8.25%                    | 13.08%  |
|                                   | 100.00%                  |   |

Newark Public Schools

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2018

**6. Pension Plans (continued)**

*Discount Rate*

The discount rate used to measure the total pension liability was 4.25% as of June 30, 2017 and 3.22% as of June 30, 2016. This single blended discount rate was based on the long-term rate of return on pension plan investments of 7.00%, and a municipal bond rate of 3.58% as of June 30, 2017 based on the Bond Buyer GO 20-Bond Municipal Bond Index which includes tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made based on the contribution rate in the most recent fiscal year. The State contributed 40% of the actuarially determined contributions. Based on those assumptions, the plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan member through 2036. Therefore, the long-term expected rate of return on plan investments was applied to projected benefit payments through 2036, and the municipal bond rate was applied to projected benefit payments after that date in determining the total pension liability.

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

The following presents the State's proportionate share of the net pension liability associated with the District as of June 30, 2017 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 (3.25 percent) or 1-percentage-point higher (5.25 percent) than the current rate:

|   | At 1%<br>decrease<br>(3.25%) | At current<br>discount rate<br>(4.25%) | At 1%<br>increase<br>(5.25%) |
|---|------------------------------|--|------------------------------|
| State's proportionate share of the net pension liability associated with the District | \$ 2,245,272,744             | \$ 1,889,910,321                       | \$ 1,597,161,213             |

## Newark Public Schools

### Notes to the Basic Financial Statements (continued)

Year ended June 30, 2018

#### 6. Pension Plans (continued)

##### **Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (continued)**

###### *Pension plan fiduciary net position*

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

###### **Additional Information**

Collective balances of the Local Group at June 30, 2017 are as follows:

|                                |                   |
|--------------------------------|-------------------|
| Deferred outflows of resources | \$ 14,251,854,934 |
| Deferred inflows of resources  | \$ 11,807,238,433 |
| Net pension liability          | \$ 67,423,605,859 |
| <br>                           |                   |
| District's Proportion          | 2.8030395285%     |

Collective pension expense-Local Group for the plan for the measurement period ended June 30, 2017 is \$4,682,493,081.

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, 2017, 2016, 2015 and 2014 is 8.3, 8.3, 8.3, and 8.5 years, respectively.

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

At June 30, 2018, the District reported a liability of \$25,567,619 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation June 30, 2018. 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, 2018, the District's proportion was 81.3568524 percent, which was an increase of 0.7450683 from its proportion measured as of June 30, 2017.

Newark Public Schools

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2018

**6. Pension Plans (continued)**

For the year ended June 30, 2018 the District recognized full accrual pension expense of \$3,191,814 in the government-wide financial statements. At June 30, 2018, the District reported deferred outflows of resources related to BOEPPFEC from the following sources:

|   | <b>Deferred<br/>Outflows<br/>of Resources</b> |
|---|---|
| Net difference between projected and actual earnings<br>on pension plan investments | \$ 3,776,753                                  |
| District contributions subsequent to the<br>measurement date                        | <u>2,867,863</u>                              |
|   | <u>\$ 6,644,616</u>                           |

At June 30, 2018, the District reported \$2,867,863 as deferred outflows of resources related to BOEPPFEC pension resulting from school district contributions subsequent to the measurement date.

This amount will be recognized in pension expense as follows:

| <b>Year ended June 30:</b> |                     |
|----------------------------|---------------------|
| 2019                       | \$ 1,281,746        |
| 2020                       | 1,281,746           |
| 2021                       | 1,281,746           |
| 2022                       | (30,041)            |
| 2023                       | <u>(38,444)</u>     |
|                            | <u>\$ 3,776,753</u> |

*Actuarial Assumptions*

The total pension liability was determined by an actuarial valuation as of June 30, 2018, using the following actuarial assumptions, applied to all periods included in the measurement:



Newark Public Schools

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2018

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

|                            |  |
|----------------------------|--|
| Salary increases           | 4.50%  |
| Investment rate of return  | 6.00%, net of fund investment expense, including inflation |
| Cost-of-living adjustments | 2.00%  |

*Mortality Rates*

For active members, inactive members and healthy retirees, mortality rates were based on the RP-2000 separate annuitant and nonannuitant tables with static projections using Scale AA through the valuation year plus 7 years for annuitants and the valuation year plus 15 years for nonannuitants. For disabled retirees, mortality rates are based on the 1994 Group Annuity Mortality Table, set forward 10 years.

*Long-Term Rate of Return*

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investments expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2018 are summarized in the following table:

| <u>Asset Class</u>           | <u>Target Allocation</u> | <u>Long-Term Expected Real Rate of Return*</u> |
|------------------------------|--------------------------|--|
| Cash equivalents             | 0 - 5.00 %               |  |
| Domestic fixed income        | 30.00 - 50.00 %          | 1.75%  |
| U.S. large cap growth equity | 15.00 -30.00 %           | 6.40%  |
| U.S. large cap value equity  | 15.00 -30.00 %           |  |
| U.S. small cap equity        | 5.00 - 15.00 %           | 6.40%  |
| Foreign equity               | 0 - 10.00 %              |  |
|                              | <u>100.00%</u>           |  |

\* Net of 2.0% inflation assumption.

*Discount rate*

The discount rate used to measure the total pension liability was 6.00% in 2018. The projection of cash flows used to determine the discount rate assumed that contributions will be made at the

## Newark Public Schools

### Notes to the Basic Financial Statements (continued)

Year ended June 30, 2018

#### 6. Pension Plans (continued)

actuarially determined amount, including the reimbursement of administrative expenses and COLA payments. Based on those assumptions, the Fund's fiduciary net position was projected to be available to make all projected future benefit payments of current fund members. Therefore, the long-term expected rate of return on fund investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

The following presents the District's proportionate share of the net pension liability as of June 30, 2018 calculated using the discount rate as disclosed above as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.00 percent) or 1-percentage-point higher (7.00 percent) than the current rate:

|  | At 1%<br>Decrease<br>(5.00%) | At Current<br>Discount Rate<br>(6.00%) | At 1%<br>Increase<br>(7.00%) |
|--|------------------------------|--|------------------------------|
| District's proportionate share of<br>the net pension liability | \$34,889,275                 | \$ 25,567,619                          | \$17,460,455                 |

#### *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, 2018 are as follows:

|  |    |             |
|--|----|-------------|
| Total pension liability  | \$ | 138,817,926 |
| Plan fiduciary net position for retirement benefits                        | \$ | 107,391,416 |
| Life insurance benefits excluded from the fiduciary net position           | \$ | 22,656,498  |
| School districts' net pension liability                                    | \$ | 31,426,510  |
| Plan fiduciary net position as a percentage of the total pension liability |    | 77.36%      |
| District's Proportion  |    | 81.3568524% |

## Newark Public Schools

### Notes to the Basic Financial Statements (continued)

Year ended June 30, 2018

#### **7. Deferred Compensation**

The District offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, which is administered by the Division of Pensions, permits participants of TPAF and PERS to defer a portion of their salary for pension contributions to their respective plans until future years. The BOEPPFEC is not included in the State plan. Amounts deferred under either plan are not available to employees until termination, retirement, death or unforeseeable emergency. Individuals are one hundred percent vested.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property or rights are solely property and rights of the individual contributors and are not subject to the claims of the District's general creditors.

#### **8. Post-Retirement Benefits**

##### *Plan description and benefits provided*

The School District contributes to the New Jersey State Health Benefits Program (the "SHBP"), a multiple-employer defined benefit postemployment healthcare plan administered by the State of New Jersey Division of Pension and Benefits. SHBP provide medical, prescription drug, mental health/substance abuse and Medicare Part B reimbursement to retirees and their covered dependents. The State Health Benefits Program Act is found in New Jersey Statutes Annotated, Title 52, Article 17.25 et.seq. Rules governing the operation and administration of the program are found in Title 17, Chapter 9 of the New Jersey Administrative Code. The State of New Jersey Division of Pension and Benefits issues a publicly available financial report that includes financial statements and required supplementary information for SHBP. That report may be obtained by writing to Division of Pension and Benefits, PO Box 295, Trenton, NJ 08625-0295.

The State's contributions to the SHBP Fund for TPAF retirees' post-retirement benefits on behalf of the District for the years ended June 30, 2018, 2017 and 2016 were \$25,611,015, \$26,270,559 and \$28,508,211 respectively, which equaled the required contributions for each year.

P.L. 1987, c.384 and P.L. 1990, c.6 required Teachers' Pensions and Annuity Fund (TPAF) and the Public Employees' Retirement System (PERS), respectively, to fund post-retirement medical benefits for those state employees who retire after accumulating 25 years of credited service or on a disability retirement. P.L. 2007, c.103 amended the law to eliminate the funding of post-retirement medical benefits through the TPAF and PERS. It created separate funds outside of the pension plans for the funding and payment of post-retirement medical benefits for retired state

## Newark Public Schools

### Notes to the Basic Financial Statements (continued)

Year ended June 30, 2018

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

employees and retired educational employees. The cost of these benefits is funded through contributions by the State in accordance with P.L. 1994, c.62. Funding of post-retirement medical benefits changed from a pre-funding basis to a pay-as-you-go basis beginning in Fiscal Year 1994. As the employer contributions for local government education employers are legally required to be funded by the State, this constitutes a special funding situation as defined by GASB Statement No. 75 (GASB 75) and the State is treated as a non-employer contributing entity.

The State is also responsible for the cost attributable P.L. 1992, c.126, which provides employer paid health benefits to members of PERS and the Alternate Benefit Program (APB) who retired from a board of education or county college with 25 years of service.

The School Employees Health Benefits Program (SEHBP) Act is found in New Jersey Statutes Annotated, Title 52, Article 17.25 et.seq. Rules governing the operation and administration of the program are found in Title 17, Chapter 9 of the New Jersey Administrative Code.

The State provides OPEB benefits through a defined benefit OPEB plan that is not administered through a trust that meets the criteria in paragraph 4 of GASB 75. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB 75.

#### *Total OPEB Liability*

The net OPEB liability from New Jersey's plan is \$53,639,841,858.

#### *Changes in the District's Total OPEB Liability*

Below represents the changes in the District's total OPEB liability for the year ended June 30, 2017:

|   | <u>Total OPEB Liability</u> |
|---|-----------------------------|
| Beginning Total OPEB Liability, June 30, 2016 | \$ 1,918,689,646            |
| Changes for the year:                         |                             |
| Service cost                                  | 62,509,159                  |
| Interest                                      | 55,906,221                  |
| Changes in assumptions or other inputs        | (230,197,810)               |
| Member contributions                          | 1,507,458                   |
| Benefit payments                              | (40,938,499)                |
| Net changes                                   | (151,213,471)               |
| Ending Total OPEB Liability, June 30, 2017    | \$ 1,767,476,175            |

Newark Public Schools

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2018

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

*Employees covered by benefit terms*

The following employees were covered by the benefit terms:

| Local Education   | June 30, 2017 |
|---|---------------|
| Active Plan Members   | 223,747       |
| Inactive Plan Members or Beneficiaries Currently Receiving Benefits | 142,331       |
| Inactive Plan Members Entitled to but Not Yet Receiving Benefits    | -             |
| Total Plan Members  | 366,078       |

The State, a nonemployer contributing entity, is the only entity that has a legal obligation to make employer contributions to OPEB for qualified retired PERS and TPAF participants. The District's proportionate share percentage determined under paragraphs 193 and 203 through 205 of GASBS No. 75 is zero percent. Accordingly, the District did not recognize any portion of the collective net OPEB liability on the Statement of Net Position. The State's proportionate share of the net OPEB liability associated with the District as of June 30, 2017 was \$1,767,476,175. Additional information can be obtained from the State of New Jersey's comprehensive annual financial report.

*Actuarial assumptions and other inputs*

The total OPEB liability in the June 30, 2018 actuarial valuation reported by the State in the State's most recently issued CAFR was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified.

|                              | TPAF                      | PERS         |
|------------------------------|---------------------------|--------------|
| Inflation rate               | 2.50%                     | 2.50%        |
| Salary increase through 2026 | 1.55 - 4.55%              | 2.15 - 4.15% |
|                              | based on years of service | based on age |
| Thereafter                   | 2.00 - 5.45%              | 3.15 - 5.15% |
|                              | based on years of service | based on age |

## Newark Public Schools

### Notes to the Basic Financial Statements (continued)

Year ended June 30, 2018

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

The actuarial assumptions used in the June 30, 2017 valuation were based on the results of the actual experience studies for the periods July 1, 2012 – June 30, 2015 and July 1, 2011 – June 30, 2014 for TPAF and PERS, respectively.

##### *Discount Rate*

The discount rate for June 30, 2017 and 2016 was 3.58% and 2.85%, respectively. This represents the municipal bond return rate as chosen by the Division. The source is the Bond Buyer Go 20-Bond Municipal Bond Index, which includes tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher.

##### *Mortality Rates*

Preretirement mortality rates were based on the RP-2014 Headcount-Weighted Healthy Employee Male/Female Mortality table for males or females, as appropriate, with adjustments for mortality improvements based on MP-2017 scale. Postretirement mortality rates were based on the RP-2014 Headcount-Weighted Healthy Annuitant Male/Female mortality table with fully generational improvement projections from the central year using the MP-2017 scale. Disability mortality was based on the RP-2014 Headcount-Weighted Disabled Male/Female mortality table with fully generational improvement projections from the central year using the MP-2017 scale.

##### *Health Care Trend Assumptions*

For pre-Medicare preferred provider organization (PPO) medical benefits, this amount initially is 5.9% and decreases to a 5.0% long-term trend rate after nine years. For self-insured post-65 PPO medical benefits, the trend rate is 4.5%. For health maintenance organization (HMO) medical benefits, the trend rate is initially 5.9% and decreases to a 5.0% long-term trend rate after nine years. For prescription drug benefits, the initial trend rate is 10.5% decreasing to a 5.0% long-term trend rate after eight years. For the Medicare Part B reimbursement, the trend rate is 5.0%. The Medicare Advantage trend rate is 4.5% and will continue in all future years.

*The following represents sensitivity of the State's proportionate share of the net OPEB liability associated with the District to changes in the discount rate and healthcare cost trend rate.*

The following presents the State's proportionate share of the net OPEB liability associated with the District as of June 30, 2017 calculated using a discount rate that is 1-percentage-point lower (2.58%) or 1-percentage-point higher (4.58%) than the current discount rate:

Newark Public Schools

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2018

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

| At 1%<br>decrease<br>(2.58%) | At current<br>discount rate<br>(3.58%) | At 1%<br>increase<br>(4.58%) |
|------------------------------|--|------------------------------|
|------------------------------|--|------------------------------|

|  |                  |                  |                  |
|--|------------------|------------------|------------------|
| Net OPEB Liability (Allocable to the District and the responsibility of the State) | \$ 2,098,121,737 | \$ 1,767,476,175 | \$ 1,505,204,973 |
|--|------------------|------------------|------------------|

The following presents the State's proportionate share of the net OPEB liability associated with the District as of June 30, 2017 calculated using a healthcare cost trend rate that is 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rate:

| At 1%<br>decrease | Healthcare Cost<br>Trend Rates | At 1%<br>increase |
|-------------------|--------------------------------|-------------------|
|-------------------|--------------------------------|-------------------|

|  |                  |                  |                  |
|--|------------------|------------------|------------------|
| Net OPEB Liability (Allocable to the District and the responsibility of the State) | \$ 1,453,578,292 | \$ 1,767,476,175 | \$ 2,184,328,870 |
|--|------------------|------------------|------------------|

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

For the year ended June 30, 2018, the District recognized on-behalf OPEB expense and revenue in the government-wide financial statements of \$92,819,522 for OPEB expenses incurred by the State.

Collective balances of the Education Group at June 30, 2017 are as follows:

|                                |                  |
|--------------------------------|------------------|
| Deferred outflows of resources | \$ 99,843,255    |
| Deferred inflows of resources  | \$ 6,443,612,287 |
| Collective OPEB Expense        | \$ 3,348,490,523 |
| <br>District's Proportion      | <br>3.29%        |

## Newark Public Schools

### Notes to the Basic Financial Statements (continued)

Year ended June 30, 2018

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

##### *Special Funding Situation*

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

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

The interfund accounts receivable, payable and loan balances for the District amounted to the following as of June 30, 2018:

| Receivable Fund                        | Payable Fund                    | Amount        |
|--|---------------------------------|---------------|
| General Fund                           | Special Revenue Fund            | \$ 13,487,846 |
| General Fund                           | Capital Projects Fund           | 100,940       |
| General Fund                           | Warehouse Internal Service Fund | 521           |
| Capital Projects Fund                  | General Fund                    | 118,532       |
| Food Service Enterprise Fund           | General Fund                    | 730,562       |
| Food Service Enterprise Fund           | Payroll Agency Fund             | 1,657         |
| Unemployment Compensation Trust Fund   | Payroll Agency Fund             | 688,689       |
| Private-Purpose Scholarship Trust Fund | Payroll Agency Fund             | 416,704       |
|  |                                 | \$ 15,545,451 |

The interfund between the general fund and the special revenue fund represents expenditures paid by the general fund on-behalf of the special revenue fund where grant monies were not received as of June 30, 2018. The interfund between the capital projects fund and the general fund represents monies received in the general fund from the SDA which are due to the capital projects fund as they offset prior year receivables for projects that were completed during the current year. This amount is offset with interest earned in the capital projects fund that had not been remitted to the general fund as of June 30, 2018. The interfund between the food service enterprise fund and the general fund represents receipts in the general fund for state and federal reimbursements which will be remitted to the food service enterprise fund. The interfund between the food service enterprise fund and the payroll agency fund represents charges that were recorded in the food service enterprise fund that were supposed to be charged in the payroll agency fund for assessments. The interfund between the unemployment compensation trust fund and the payroll agency fund represents collections for unemployment purposes still held in the



## Newark Public Schools

### Notes to the Basic Financial Statements (continued)

Year ended June 30, 2018

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

payroll agency fund. The interfund between the private-purpose scholarship trust fund and the payroll agency fund represents scholarship receipts deposited in agency, on-behalf of the scholarship fund that were not turned over at year end. All interfunds and loans are expected to be liquidated within one year.

#### 10. Transfers

The following represents a reconciliation of transfers made during the 2018 fiscal year:

| Fund                  | Transfers<br>In | Transfers<br>Out |
|-----------------------|-----------------|------------------|
| General Fund          | \$ 14,139,509   |                  |
| Special Revenue Fund  |                 | \$ 14,111,281    |
| Capital Projects Fund |                 | 28,228           |
|                       | \$ 14,139,509   | \$ 14,139,509    |

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.

#### 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, 2018 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

## Newark Public Schools

### Notes to the Basic Financial Statements (continued)

Year ended June 30, 2018

#### **12. Contingencies (continued)**

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, 2018 may be impaired. In the opinion of District management, there are no material accounts receivable that are not collectible.

During the 2018 fiscal year, the District was involved in various law suits that have been settled, resulting in damages being awarded to the defendants. The District is currently appealing these judgments. In addition, there are several pending complaints involving discrimination and other matters filed with the Division on Civil Rights and the Equal Employment Opportunity Commission. The status of the cases are either on appeal after having been successfully litigated by the District, or in stages too early to assess, however, management intends to vigorously defend against each complaint. At June 30, 2018, the District has reserved funds for these and future potential legal settlements as part of the accrued liabilities recorded in the internal service fund for self-insurance (see additional disclosure in Note to Financial Statement 13).

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

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

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets, errors and omissions, employee health and accident claims, and natural disasters. As of June 30, 2018, claims of \$28,931,631 are included in the Incurred but Not Reported (IBNR) claims liability, which is subject to modification and/or assessment of existing or additional claims, were outstanding against the District, which is currently recorded as accrued liabilities in the Self Insurance Internal Service Fund. Reserves and IBNR's are discounted at 3%, which is consistent with the prior year.

The District is self-insured for amounts limited to \$250,000 per occurrence, depending upon the year the liability was incurred for certain types of claims, and any excess is covered by insurance. The District is insured for errors and omissions claims with a \$50,000 deductible for each wrongful act with a total \$5,000,000 limit. The liability above was estimated by categorizing the various claims and reviewing past history based primarily on actual settlements by type of claim during the preceding fiscal years, for which information was available, and

## Newark Public Schools

### Notes to the Basic Financial Statements (continued)

Year ended June 30, 2018

#### 13. Risk Management (continued)

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, 2018.

Changes in the funds incurred but not reported claims liability amount in fiscal years 2018, 2017 and 2016 were:

|         | <b>Beginning<br/>of Year Liability</b> | <b>Current Year<br/>Claims and Changes<br/>In Estimates</b> | <b>Claim<br/>Payments</b> | <b>Balance<br/>at End<br/>of Year</b> |
|---------|--|---|---------------------------|---------------------------------------|
| 2017-18 | \$ 27,772,192                          | \$ 16,391,614   | \$ 15,232,175             | \$ 28,931,631                         |
| 2016-17 | 26,830,247                             | 15,043,658  | 14,101,713                | 27,772,192                            |
| 2015-16 | 25,637,448                             | 12,852,995  | 11,660,196                | 26,830,247                            |

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

#### 14. Lease Commitments - Operating Lease

The District leased office space from Hartz 707 Broad Limited Partnership (Landlord) under a fifteen-year lease. The initial non-cancelable five-year period commenced on October 1, 1990.

On March 7, 2007, the Newark Public Schools signed the second amendment to the original lease agreement extending the lease through July 31, 2015. On August 25, 2015 the Newark Public Schools signed the third amendment to the original lease extending the lease through July 31, 2017. On June 2, 2017 the District signed the fifth amendment extending the lease through November 30, 2017. The rent expense, excluding additional operating expenses, net of tax credits, amounted to \$2,004,068 for fiscal year 2018.

As of December 15, 2018, the District is leasing office space from NJ Urban Realty Partners, LLC (Landlord) under a sixteen-year lease. The lease agreement contains two successive options of give years each to renew the term of the lease. The terms of the agreement state that the base rent for the first twelve months of the lease shall be abated for the first ten months of the lease, amounting to savings of \$1,347,819 in year one. Additionally, base rent for years two through six will be partially abated.

## Newark Public Schools

### Notes to the Basic Financial Statements (continued)

Year ended June 30, 2018

#### **15. Deficit Fund Balance – Special Revenue Fund (GAAP Basis)**

The District has a deficit fund balance of \$2,919,852 in the Special Revenue Fund as of June 30, 2018 as reported in the fund statements (modified accrual basis). N.J.S.A. 18A:22-44.2 provides that in the event a state school aid payment is not made until the following school budget year, districts must record the delayed state aid payments as revenue for budget purposes only, in the current budget year. The bill provides legal authority for school districts to recognize this revenue in the current budget year.

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

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

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

The District has a Comprehensive Facilities Plan approved by the New Jersey Schools Development Authority (SDA). The District is utilizing the New Jersey Schools Development Authority ("NJSDA") to administer the costs and award of construction projects as approved by the SDA as permitted under the Educational Facilities Construction Financing Act. As of June 30, 2018, \$835,888,281 has been approved by the SDA and \$825,750,427 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, 2018, SDA is holding \$459,098 on behalf of the District, to be utilized on future projects.

Newark Public Schools

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2018

**17. Restricted Assets**

The funds set aside in the general fund for the capital reserve are classified as restricted assets (cash and cash equivalents) as they are restricted for use for future capital requirements. Funds held by a fiscal agent in the capital projects fund are restricted for the payment of future capital projects.

**18. Net Position - Net Investment in Capital Assets**

Net investment in capital assets, Governmental Activities, consists of capital assets, net of accumulated depreciation, reduced by the outstanding balance of any long-term debt used to build or acquire the capital assets. The net investment in capital assets of \$724,717,192 indicated as part of the Governmental Activities net position is calculated as follows:

|   |                       |
|---|-----------------------|
| Capital assets, net of depreciation                       | \$ 738,322,302        |
| Capital Projects Fund Fund Balance- Capital Lease Portion | 12,291,406            |
| Capital leases  | <u>(25,896,516)</u>   |
| Total net investment in capital assets                    | <u>\$ 724,717,192</u> |

**19. Note Payable**

In accordance with N.J.S.A. 18A:22-44.2, the District received proceeds from a note from Bank of America in the amount of \$30,000,000 (Interest rate of 4.00%). The note was for cash flow needs and was repaid on July 9, 2018. The following presents the changes for the year ended June 30, 2018:

| Beginning<br>Balance | Increase      | Decrease      | Ending<br>Balance |
|----------------------|---------------|---------------|-------------------|
| \$ 30,000,000        | \$ 30,000,000 | \$ 30,000,000 | \$ 30,000,000     |

**20. Commitments**

The District has contractual commitments at June 30, 2018 to various vendors, which are recorded as part of the unassigned deficit in the general fund in the amount of \$12,203,079.

## Newark Public Schools

### Notes to the Basic Financial Statements (continued)

Year ended June 30, 2018

#### **20. Commitments (continued)**

There were \$13,428,892 of contractual commitments at June 30, 2018 to vendors related to the ongoing construction projects that is included in restricted for capital projects in the capital projects fund and is offset by an unrestricted deficit.

#### **21. GASB 77 Tax Abatements**

As defined by the Governmental Accounting Standards Board (GASB), a tax abatement is an agreement between a government and an individual or entity in which the government promises to forgo tax revenues and the individual or entity promises to subsequently take a specific action that contributes to economic development or otherwise benefits the government or its citizens. However, the county or municipality in which the school district is situated may have entered into tax abatement agreements, and that potential must be disclosed in these financial statements. If the county or municipality entered into tax abatement agreements, those agreements will not directly affect the school district's local tax revenue because N.J.S.A. 54:4-75 and N.J.S.A. 54:4-76 require that amounts so forgiven must effectively be recouped from other taxpayers and remitted to the school district.

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

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

#### **22. Capital Reserve Account**

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

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

Newark Public Schools

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2018

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

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

The activity of the capital reserve for the period July 1, 2017 to June 30, 2018 fiscal year is as follows:

|   |                     |
|---|---------------------|
| Beginning balance, July 1, 2017               | \$ 9,968            |
| Increases:                                    |                     |
| Board approved deposit - June 2018 resolution | 2,500,000           |
| Return of unexpended capital outlay           | 243                 |
| Ending balance, June 30, 2018                 | <u>\$ 2,509,941</u> |

The June 30, 2018 LRFP balance of local support costs of uncompleted capital projects exceeded the June 30, 2018 capital reserve balance. The withdrawals from the capital reserve were for DOE approved facilities projects.

**Required Supplementary Information**  
**Part II**

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



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

Last Ten Fiscal Years

|  | Year Ended June 30, |                |                |                |                |                |                |                |                |                |
|--|---------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
|  | 2018                | 2017           | 2016           | 2015           | 2014           | 2013           | 2012           | 2011           | 2010           | 2009           |
| District's proportion of the net pension liability (asset) - Local Group                                   | 1.2890764944%       | 1.2893691086%  | 1.3509544425%  | 1.4341157014%  | 1.4925909571%  | n/a            | n/a            | n/a            | n/a            | n/a            |
| District's proportionate share of the net pension liability (asset)  | \$ 300,076,403      | \$ 381,874,148 | \$ 303,262,201 | \$ 268,505,682 | \$ 285,263,788 | n/a            | n/a            | n/a            | n/a            | n/a            |
| District's covered payroll   | \$ 87,904,360       | \$ 86,817,099  | \$ 85,972,208  | \$ 91,354,242  | \$ 97,711,063  | \$ 101,429,454 | \$ 104,884,012 | \$ 109,391,874 | \$ 110,173,534 | \$ 106,760,395 |
| District's proportionate share of the net pension liability (asset) as a percentage of its covered payroll | 341.37%             | 439.86%        | 352.74%        | 293.92%        | 291.95%        | n/a            | n/a            | n/a            | n/a            | n/a            |
| Plan fiduciary net position as a percentage of the total pension liability - Local Group                   | 48.10%              | 40.14%         | 47.93%         | 52.08%         | 48.72%         | n/a            | n/a            | n/a            | n/a            | n/a            |

This schedule is presented to illustrate the requirement to show information for ten years. However, until a full ten-year trend is compiled, governments should present information for those years for which information is available.

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

n/a - information not available

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

Last Ten Fiscal Years

|  | Year Ended June 30, |               |               |               |               |               |                |                |                |                |
|--|---------------------|---------------|---------------|---------------|---------------|---------------|----------------|----------------|----------------|----------------|
|  | 2018                | 2017          | 2016          | 2015          | 2014          | 2013          | 2012           | 2011           | 2010           | 2009           |
| Contractually required contribution                                  | \$ 12,962,795       | \$ 11,941,917 | \$ 11,454,571 | \$ 11,614,585 | \$ 12,302,417 | \$ 12,389,574 | \$ 13,292,584  | \$ 12,165,755  | \$ 9,571,373   | \$ 8,442,568   |
| Contributions in relation to the contractually required contribution | (12,962,795)        | (11,941,917)  | (11,454,571)  | (11,614,585)  | (12,302,417)  | (12,389,574)  | (13,292,584)   | (12,165,755)   | (9,571,373)    | (8,442,568)    |
| Contribution deficiency (excess)                                     | \$ -                | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -           | \$ -           | \$ -           | \$ -           |
| District's covered payroll   | \$ 92,302,221       | \$ 87,904,360 | \$ 86,817,099 | \$ 85,972,208 | \$ 91,354,242 | \$ 97,711,063 | \$ 101,429,454 | \$ 104,884,012 | \$ 109,391,874 | \$ 110,173,534 |
| Contributions as a percentage of covered payroll                     | 14.04%              | 13.59%        | 13.19%        | 13.51%        | 13.47%        | 12.68%        | 13.11%         | 11.60%         | 8.75%          | 7.66%          |

See notes to required supplementary information

Newark Public Schools  
Required Supplementary Information  
Schedule of the State's Proportionate Share of the Net Pension Liability Associated With the District  
Teachers' Pension and Annuity Fund

Last Ten Fiscal Years\*

|  | Year Ended June 30,     |                         |                         |                         |                         |
|--|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
|  | 2018                    | 2017                    | 2016                    | 2015                    | 2014                    |
| State's proportion of the net pension liability (asset) associated with the District - Local Group | 2.8030395285%           | 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      | \$ 1,889,910,321        | \$ 2,352,401,193        | \$ 1,985,605,661        | \$ 1,726,861,250        | \$ 1,702,779,766        |
| <b>Total proportionate share of the net pension liability (asset) associated with the District</b> | <b>\$ 1,889,910,321</b> | <b>\$ 2,352,401,193</b> | <b>\$ 1,985,605,661</b> | <b>\$ 1,726,861,250</b> | <b>\$ 1,702,779,766</b> |
| Plan fiduciary net position as a percentage of the total pension liability                         | 25.41%                  | 22.33%                  | 28.71%                  | 33.64%                  | 33.76%                  |

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

- \* This schedule is presented to illustrate the requirement to show information for ten years. However, until a full ten-year trend is compiled, governments should present information for those years for which information is available.

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

Newark Public Schools  
 Required Supplementary Information  
 Schedule of the District's Proportionate Share of the Net Pension Liability  
 Board of Education Employees' Pension Fund of Essex County  
 Last Ten Fiscal Years

|  | Year Ended June 30, |                |                |                |                |      |      |      |      |      |
|--|---------------------|----------------|----------------|----------------|----------------|------|------|------|------|------|
|  | 2018                | 2017           | 2016           | 2015           | 2014           | 2013 | 2012 | 2011 | 2010 | 2009 |
| District's proportion of the net pension liability (asset)-<br>Local Group     | 81.3568524000%      | 80.6117841000% | 80.8590147000% | 81.0185864000% | 80.7535119000% | n/a  | n/a  | n/a  | n/a  | n/a  |
| District's proportionate share of the net pension liability (asset) associated | \$ 25,567,619       | \$ 23,038,989  | \$ 29,269,707  | \$ 31,207,450  | \$ 32,190,538  | n/a  | n/a  | n/a  | n/a  | n/a  |
| Total proportionate share of the net pension liability (asset)                 | \$ 25,567,619       | \$ 23,038,989  | \$ 29,269,707  | \$ 31,207,450  | n/a            | n/a  | n/a  | n/a  | n/a  | n/a  |
| Plan fiduciary net position as a percentage of the total pension liability     | 24.17%              | 21.58%         | 27.66%         | 27.13%         | 27.57%         |      |      |      |      |      |

This schedule is presented to illustrate the requirement to show information for ten years. However, until a full ten-year trend is compiled, governments should present information for those years for which information is available.

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

n/a - information not available

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

Last Ten Fiscal Years

|  | Year Ended June 30, |               |               |               |               |               |                |                |                |                |
|--|---------------------|---------------|---------------|---------------|---------------|---------------|----------------|----------------|----------------|----------------|
|  | 2018                | 2017          | 2016          | 2015          | 2014          | 2013          | 2012           | 2011           | 2010           | 2009           |
| Contractually required contribution                                  | \$ 3,191,814        | \$ 3,323,590  | \$ 4,204,879  | \$ 4,741,066  | \$ 3,700,835  | \$ 2,224,235  | \$ 1,883,389   | \$ 1,992,875   | \$ 1,599,577   | \$ 911,511     |
| Contributions in relation to the contractually required contribution | (3,191,814)         | (3,323,590)   | (4,204,879)   | (4,741,066)   | (3,700,835)   | (2,224,235)   | (1,883,389)    | (1,992,875)    | (1,599,577)    | (911,511)      |
| Contribution deficiency (excess)                                     | \$ -                | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -           | \$ -           | \$ -           | \$ -           |
| District's covered payroll   | \$ 92,302,221       | \$ 87,904,360 | \$ 86,817,099 | \$ 85,972,208 | \$ 91,354,242 | \$ 97,711,063 | \$ 101,429,454 | \$ 104,884,012 | \$ 109,391,874 | \$ 110,173,534 |
| Contributions as a percentage of covered payroll                     | 3.46%               | 3.78%         | 4.84%         | 5.51%         | 4.05%         | 2.28%         | 1.86%          | 1.90%          | 1.46%          | 0.83%          |

*See notes to required supplementary information.*

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

Last Ten Fiscal Years\*

|  | <u>Year Ended June 30,</u> |                         |
|--|----------------------------|-------------------------|
|  | <u>2018</u>                | <u>2017</u>             |
| State's proportion of the net OPEB liability (asset) associated with the District        | 3.29%                      | 3.29%                   |
| District's proportionate share of the net OPEB liability                                 | \$ -                       | \$ -                    |
| State's proportionate share of the net OPEB liability associated with the District       | 1,767,476,175              | 1,918,689,646           |
| Total proportionate share of the net OPEB liability (asset) associated with the District | <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%                   |
|  | <u>2018</u>                | <u>2017**</u>           |
| <b>Total OPEB Liability</b>  |                            |                         |
| Service cost   | \$ 62,509,159              |                         |
| Interest cost  | 55,906,221                 |                         |
| Changes of assumptions   | (230,197,810)              |                         |
| Member contributions   | 1,507,458                  |                         |
| Gross benefit payments   | (40,938,499)               |                         |
| Net change in total OPEB liability   | <u>(151,213,471)</u>       |                         |
| Total OPEB liability - beginning   | <u>1,918,689,646</u>       |                         |
| Total OPEB liability - ending  | <u>\$ 1,767,476,175</u>    |                         |
| Covered-employee payroll   | <u>\$ 355,936,988</u>      |                         |
| Total OPEB liability as a percentage of covered-employee payroll                         | <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.

See notes to required supplementary information

Newark Public Schools  
Notes to Required Supplementary Information  
Year ended June 30, 2018

**PUBLIC EMPLOYEES' RETIREMENT SYSTEM - PENSION**

**Benefit Changes**

There were none.

**Changes of Assumptions**

The discount rate changed from 3.98% as of June 30, 2016 to 5.00% as of June 30, 2017.

**TEACHERS PENSION AND ANNUITY FUND - PENSION**

**Benefit Changes**

There were none.

**Changes of Assumptions**

The discount rate changed from 3.22% as of June 30, 2016 to 4.25% as of June 30, 2017.

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

**Benefit Changes**

There were none.

**Changes of Assumptions**

There were none.

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

**Benefit Changes**

There were none.

**Changes of Assumptions**

The discount rate changed from 2.85% as of June 30, 2016 to 3.58% as of June 30, 2017.

**Required Supplementary Information  
Part III**

**Budgetary Comparison Schedules**



Newark Public Schools  
General Fund  
Budgetary Comparison Schedule  
(Budgetary Basis)  
Year ended June 30, 2018

|  | Original<br>Budget | Budget<br>Transfers | Final<br>Budget    | Actual             | Variance<br>Final to<br>Actual |
|--|--------------------|---------------------|--------------------|--------------------|--------------------------------|
| <b>Revenues</b>                                      |                    |                     |                    |                    |                                |
| <b>Local sources:</b>                                |                    |                     |                    |                    |                                |
| Local tax levy                                       | \$ 130,337,259     |                     | \$ 130,337,259     | \$ 130,337,259     |                                |
| Tuition  | 666,704            |                     | 666,704            | 2,536,808          | \$ 1,870,104                   |
| Miscellaneous  | 13,813,093         |                     | 13,813,093         | 14,237,638         | 424,545                        |
| <b>Total revenues - local sources</b>                | <b>144,817,056</b> |                     | <b>144,817,056</b> | <b>147,111,705</b> | <b>2,294,649</b>               |
| <b>State sources:</b>                                |                    |                     |                    |                    |                                |
| Categorical special education aid                    | 28,732,094         |                     | 28,732,094         | 28,732,094         |                                |
| Equalization aid                                     | 649,173,190        | \$ 6,697,389        | 655,870,579        | 655,870,579        |                                |
| Categorical security aid                             | 19,436,638         |                     | 19,436,638         | 19,436,638         |                                |
| Adjustment aid                                       | 12,840,459         |                     | 12,840,459         | 12,840,459         |                                |
| Additional Adjustment aid                            | 1,520,789          |                     | 1,520,789          | 1,520,789          |                                |
| Categorical transportation aid                       | 6,797,523          |                     | 6,797,523          | 6,797,523          |                                |
| Extraordinary aid                                    | 2,227,468          |                     | 2,227,468          | 1,913,453          | (314,015)                      |
| Additional nonpublic transportation aid              |                    |                     |                    | 168,200            | 168,200                        |
| PARCC Readiness Aid                                  | 477,920            |                     | 477,920            | 477,920            |                                |
| Per Pupil Growth Aid                                 | 477,920            |                     | 477,920            | 477,920            |                                |
| Professional learning community aid                  | 506,590            |                     | 506,590            | 506,590            |                                |
| Adult education program aid                          |                    |                     |                    | 89,736             | 89,736                         |
| Host district support aid                            | 23,457,499         |                     | 23,457,499         | 23,457,499         |                                |
| Lead testing for schools aid                         |                    |                     |                    | 351,605            | 351,605                        |
| On-behalf TPAF pension and disability insurance      |                    |                     |                    | 39,652,976         | 39,652,976                     |
| On-behalf TPAF post retirement medical               |                    |                     |                    | 25,611,015         | 25,611,015                     |
| On-behalf TPAF long-term disability                  |                    |                     |                    | 62,215             | 62,215                         |
| Reimbursed TPAF social security contributions        |                    |                     |                    | 22,341,450         | 22,341,450                     |
| <b>Total - state sources</b>                         | <b>745,648,090</b> | <b>6,697,389</b>    | <b>752,345,479</b> | <b>840,308,661</b> | <b>87,963,182</b>              |
| <b>Federal sources:</b>                              |                    |                     |                    |                    |                                |
| Medicaid reimbursement                               | 1,857,422          |                     | 1,857,422          | 3,284,349          | 1,426,927                      |
| <b>Total - federal sources</b>                       | <b>1,857,422</b>   |                     | <b>1,857,422</b>   | <b>3,284,349</b>   | <b>1,426,927</b>               |
| <b>Total revenues</b>                                | <b>892,322,568</b> | <b>6,697,389</b>    | <b>899,019,957</b> | <b>990,704,715</b> | <b>91,684,758</b>              |
| <b>Expenditures</b>                                  |                    |                     |                    |                    |                                |
| <b>Current expense:</b>                              |                    |                     |                    |                    |                                |
| <b>Instruction:</b>                                  |                    |                     |                    |                    |                                |
| <b>Regular programs:</b>                             |                    |                     |                    |                    |                                |
| <b>Salaries of teachers:</b>                         |                    |                     |                    |                    |                                |
| Kindergarten   | 9,005,892          | 368,218             | 9,374,110          | 8,352,632          | 1,021,478                      |
| Grades 1-5   | 55,468,248         | (785,545)           | 54,682,703         | 51,165,338         | 3,517,365                      |
| Grades 6-8   | 36,643,666         | 156,649             | 36,800,315         | 35,534,886         | 1,265,429                      |
| Grades 9-12  | 41,560,004         | 1,070,235           | 42,630,239         | 41,623,223         | 1,007,016                      |
| <b>Instruction- home instruction:</b>                |                    |                     |                    |                    |                                |
| Salaries of teachers                                 | 1,441,822          | 187,000             | 1,628,822          | 1,627,873          | 949                            |
| Other purchased services                             | 15,330             |                     | 15,330             | 11,200             | 4,130                          |
| General supplies                                     | 4,000              |                     | 4,000              | 3,665              | 335                            |
| <b>Regular programs - undistributed instruction:</b> |                    |                     |                    |                    |                                |
| Other salaries for instruction                       | 3,590,222          | 67,096              | 3,657,318          | 3,600,832          | 56,486                         |
| Purchased professional-educational services          | 2,368,097          | (1,052,689)         | 1,315,408          | 1,118,885          | 196,523                        |
| Purchased technical services                         | 5,046,065          | (4,260,472)         | 785,593            | 558,788            | 226,805                        |
| Other purchased services                             | 36,868             | 71,500              | 108,368            | 88,652             | 19,716                         |
| General supplies                                     | 19,492,136         | (7,992,543)         | 11,499,593         | 9,503,895          | 1,995,698                      |
| Textbooks  | 520,303            | (93,344)            | 426,959            | 364,386            | 62,573                         |
| Other objects  | 694,017            | 306,452             | 1,000,469          | 805,322            | 195,147                        |
| <b>Total regular programs</b>                        | <b>175,886,670</b> | <b>(11,957,443)</b> | <b>163,929,227</b> | <b>154,359,577</b> | <b>9,569,650</b>               |
| <b>Special education:</b>                            |                    |                     |                    |                    |                                |
| <b>Cognitive mild:</b>                               |                    |                     |                    |                    |                                |
| Salaries of teachers                                 | 1,383,027          | (100,589)           | 1,282,438          | 1,278,423          | 4,015                          |
| Other salaries for instruction                       | 19,600             | (1,400)             | 18,200             | 1,856              | 16,344                         |
| General supplies                                     | 2,663              | (1,999)             | 664                | 264                | 400                            |
| <b>Total cognitive mild</b>                          | <b>1,405,290</b>   | <b>(101,988)</b>    | <b>1,301,302</b>   | <b>1,280,543</b>   | <b>20,759</b>                  |
| <b>Cognitive moderate:</b>                           |                    |                     |                    |                    |                                |
| Salaries of teachers                                 | 230,051            | (22,000)            | 208,051            | 207,692            | 359                            |
| Other salaries for instruction                       | 2,800              | 38,731              | 41,531             | 41,531             |                                |
| General supplies                                     | 4,477              | (85)                | 4,392              | 4,390              | 2                              |
| Other objects  | 2,500              | (2,500)             |                    |                    |                                |
| <b>Total cognitive moderate</b>                      | <b>239,828</b>     | <b>14,146</b>       | <b>253,974</b>     | <b>253,613</b>     | <b>361</b>                     |

Newark Public Schools  
General Fund  
Budgetary Comparison Schedule  
(Budgetary Basis)  
Year ended June 30, 2018

|  | Original<br>Budget | Budget<br>Transfers | Final<br>Budget   | Actual            | Variance<br>Final to<br>Actual |
|--|--------------------|---------------------|-------------------|-------------------|--------------------------------|
| <b>Current expense (continued):</b>                |                    |                     |                   |                   |                                |
| <b>Instruction (continued):</b>                    |                    |                     |                   |                   |                                |
| <b>Special education (continued):</b>              |                    |                     |                   |                   |                                |
| <b>Learning and/or language disabilities:</b>      |                    |                     |                   |                   |                                |
| Salaries of teachers                               | \$ 8,597,671       | \$ (762,353)        | \$ 7,835,318      | \$ 7,755,496      | \$ 79,822                      |
| Other salaries for instruction                     | 382,031            | 89,872              | 471,903           | 415,079           | 56,824                         |
| Purchased professional-educational services        | 20,000             | (5,000)             | 15,000            | 15,000            |                                |
| Other purchased services                           | 10,000             | (10,000)            |                   |                   |                                |
| General supplies                                   | 189,618            | 14,174              | 203,792           | 150,121           | 53,671                         |
| Textbooks  | 3,521              | (650)               | 2,871             | 2,871             |                                |
| Other objects                                      | 2,545              |                     | 2,545             | 501               | 2,044                          |
| <b>Total learning and/or language disabilities</b> | <b>9,205,386</b>   | <b>(673,957)</b>    | <b>8,531,429</b>  | <b>8,336,197</b>  | <b>195,232</b>                 |
| <b>Auditory impairments:</b>                       |                    |                     |                   |                   |                                |
| Salaries of teachers                               | 929,130            | (157,000)           | 772,130           | 766,191           | 5,939                          |
| Other salaries for instruction                     | 424,515            | (20,210)            | 404,305           | 402,962           | 1,343                          |
| Other purchased services                           | 31,996             | (14,000)            | 17,996            |                   | 17,996                         |
| General supplies                                   | 21,061             | (6,500)             | 14,561            | 8,224             | 6,337                          |
| <b>Total auditory impairments</b>                  | <b>1,406,702</b>   | <b>(197,710)</b>    | <b>1,208,992</b>  | <b>1,177,377</b>  | <b>31,615</b>                  |
| <b>Behavioral disabilities:</b>                    |                    |                     |                   |                   |                                |
| Salaries of teachers                               | 2,706,967          | 204,735             | 2,911,702         | 2,866,074         | 45,628                         |
| Other salaries for instruction                     | 652,336            | 11,938              | 664,274           | 648,685           | 15,589                         |
| General supplies                                   | 39,601             | 1,421               | 41,022            | 36,528            | 4,494                          |
| Other objects                                      | 2,000              |                     | 2,000             | 1,870             | 130                            |
| <b>Total behavioral disabilities</b>               | <b>3,400,904</b>   | <b>218,094</b>      | <b>3,618,998</b>  | <b>3,553,157</b>  | <b>65,841</b>                  |
| <b>Multiple disabilities:</b>                      |                    |                     |                   |                   |                                |
| Salaries of teachers                               | 2,525,861          | (24,462)            | 2,501,399         | 2,485,960         | 15,439                         |
| Other salaries for instruction                     | 712,611            | 104,395             | 817,006           | 799,875           | 17,131                         |
| Other purchased services                           | 1,500              |                     | 1,500             |                   | 1,500                          |
| General supplies                                   | 46,328             | (10,808)            | 35,520            | 25,518            | 10,002                         |
| Other objects                                      | 4,188              | (1,900)             | 2,288             | 1,234             | 1,054                          |
| <b>Total multiple disabilities</b>                 | <b>3,290,488</b>   | <b>67,225</b>       | <b>3,357,713</b>  | <b>3,312,587</b>  | <b>45,126</b>                  |
| <b>Resource room/center:</b>                       |                    |                     |                   |                   |                                |
| Salaries of teachers                               | 13,912,000         | 148,754             | 14,060,754        | 13,966,055        | 94,699                         |
| Other salaries for instruction                     | 286,000            | (104,817)           | 181,183           | 99,983            | 81,200                         |
| General supplies                                   | 161,559            | (42,080)            | 119,479           | 88,413            | 31,066                         |
| Textbooks  | 15,400             | (11,750)            | 3,650             |                   | 3,650                          |
| Other objects                                      | 12,154             | (3,413)             | 8,741             | 1,051             | 7,690                          |
| <b>Total resource room/center</b>                  | <b>14,387,113</b>  | <b>(13,306)</b>     | <b>14,373,807</b> | <b>14,155,502</b> | <b>218,305</b>                 |
| <b>Autism:</b>                                     |                    |                     |                   |                   |                                |
| Salaries of teachers                               | 4,114,899          | 357,400             | 4,472,299         | 4,469,644         | 2,655                          |
| Other salaries for instruction                     | 1,412,972          | 32,814              | 1,445,786         | 1,434,988         | 10,798                         |
| Purchased professional-educational services        | 1,000              |                     | 1,000             |                   | 1,000                          |
| General supplies                                   | 108,127            | (5,089)             | 103,038           | 77,178            | 25,860                         |
| Other objects                                      | 2,600              |                     | 2,600             | 2,550             | 50                             |
| <b>Total autism</b>                                | <b>5,639,598</b>   | <b>385,125</b>      | <b>6,024,723</b>  | <b>5,984,360</b>  | <b>40,363</b>                  |
| <b>Preschool disabilities-full time:</b>           |                    |                     |                   |                   |                                |
| Salaries of teachers                               | 2,004,222          | 117,300             | 2,121,522         | 2,113,786         | 7,736                          |
| Other salaries for instruction                     | 970,346            | (78,300)            | 892,046           | 835,913           | 56,133                         |
| General supplies                                   | 36,720             |                     | 36,720            | 5,948             | 30,772                         |
| <b>Total preschool disabilities - full time</b>    | <b>3,011,288</b>   | <b>39,000</b>       | <b>3,050,288</b>  | <b>2,955,647</b>  | <b>94,641</b>                  |

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

Year ended June 30, 2018

|  | Original<br>Budget | Budget<br>Transfers | Final<br>Budget | Actual     | Variance<br>Final to<br>Actual |
|--|--------------------|---------------------|-----------------|------------|--------------------------------|
| Current expense (continued):                               |                    |                     |                 |            |                                |
| Instruction (continued):                                   |                    |                     |                 |            |                                |
| Special education (continued):                             |                    |                     |                 |            |                                |
| Home instruction:  |                    |                     |                 |            |                                |
| Purchased professional-educational services                | \$ 577,171         | \$ 275,000          | \$ 852,171      | \$ 686,278 | \$ 165,893                     |
| Total home instruction                                     | 577,171            | 275,000             | 852,171         | 686,278    | 165,893                        |
| Total special education                                    | 42,563,768         | 9,629               | 42,573,397      | 41,695,261 | 878,136                        |
| Bilingual education:                                       |                    |                     |                 |            |                                |
| Salaries of teachers                                       | 18,960,056         | (836,292)           | 18,123,764      | 18,052,132 | 71,632                         |
| Other salaries for instruction                             | 944,911            | 81,866              | 1,026,777       | 995,805    | 30,972                         |
| Purchased technical services                               | 10,561             | (10,561)            |                 |            |                                |
| General supplies   | 65,870             | (13,718)            | 52,152          | 33,179     | 18,973                         |
| Textbooks  | 18,558             | (5,974)             | 12,584          | 11,743     | 841                            |
| Other objects  | 12,500             | (10,000)            | 2,500           | 2,500      |                                |
| Total bilingual education                                  | 20,022,456         | (804,679)           | 19,217,777      | 19,095,359 | 122,418                        |
| School sponsored co-curricular activities:                 |                    |                     |                 |            |                                |
| Salaries   | 1,164,963          | 49,069              | 1,214,032       | 1,128,197  | 85,835                         |
| Purchased professional-educational services                | 16,000             | (10,000)            | 6,000           | 300        | 5,700                          |
| Purchased services   | 30,000             | (23,000)            | 7,000           |            | 7,000                          |
| Supplies and materials                                     | 93,558             | (20,198)            | 73,360          | 23,568     | 49,792                         |
| Other objects  | 333,850            | (14,100)            | 319,750         | 204,367    | 115,383                        |
| Total school sponsored co-curricular activities            | 1,638,371          | (18,229)            | 1,620,142       | 1,356,432  | 263,710                        |
| School sponsored athletic activities:                      |                    |                     |                 |            |                                |
| Salaries   | 2,193,176          | 205,311             | 2,398,487       | 2,315,213  | 83,274                         |
| Purchased services   | 491,240            | 10,200              | 501,440         | 396,252    | 105,188                        |
| Supplies and materials                                     | 475,205            | (20,307)            | 454,898         | 359,856    | 95,042                         |
| Other objects  | 164,845            | 54,889              | 219,734         | 215,804    | 3,930                          |
| Total school sponsored athletic activities                 | 3,324,466          | 250,093             | 3,574,559       | 3,287,125  | 287,434                        |
| Other instructional programs - instruction:                |                    |                     |                 |            |                                |
| Salaries   | 4,000              |                     | 4,000           | 3,712      | 288                            |
| Total other instructional programs - instruction           | 4,000              | -                   | 4,000           | 3,712      | 288                            |
| Before / after school programs - instruction:              |                    |                     |                 |            |                                |
| Salaries   | 2,394,979          | 523,919             | 2,918,898       | 2,784,723  | 134,175                        |
| Other salaries for instruction                             | 93,809             | 26,033              | 119,842         | 110,577    | 9,265                          |
| Purchased professional and technical services              | 129,420            |                     | 129,420         | 129,420    |                                |
| Supplies and materials                                     | 18,170             | (900)               | 17,270          | 10,659     | 6,611                          |
| Other objects  | 21,159             | 8,632               | 29,791          | 19,299     | 10,492                         |
| Total before / after school programs - instruction         | 2,657,537          | 557,684             | 3,215,221       | 3,054,678  | 160,543                        |
| Before / after school programs - support services:         |                    |                     |                 |            |                                |
| Salaries   | 255,780            | (7,000)             | 248,780         | 244,031    | 4,749                          |
| Purchased services   | 7,474              | 63,247              | 70,721          | 57,167     | 13,554                         |
| Supplies and materials                                     | 5,000              | 7,368               | 12,368          | 12,368     |                                |
| Total before / after school programs - support services    | 268,254            | 63,615              | 331,869         | 313,566    | 18,303                         |
| Alternative education programs - instruction:              |                    |                     |                 |            |                                |
| Salaries of teachers                                       | 489,474            | (23,000)            | 466,474         | 465,169    | 1,305                          |
| Purchased professional and technical services              | 2,215,015          | 124,786             | 2,339,801       | 1,967,434  | 372,367                        |
| General supplies   | 88,500             | 76,500              | 165,000         | 135,303    | 29,697                         |
| Other objects  | 15,000             | 7,500               | 22,500          | 17,757     | 4,743                          |
| Total alternative education programs - instruction         | 2,807,989          | 185,786             | 2,993,775       | 2,585,663  | 408,112                        |
| Alternative education programs - support services:         |                    |                     |                 |            |                                |
| Salaries of teachers                                       | 1,035,745          | (247,306)           | 788,439         | 565,775    | 222,664                        |
| Salaries of family liaisons / comm parent inv. specialists | 25,680             | 1,528               | 27,208          | 27,208     |                                |
| Purchased professional and educational services            | 50,000             |                     | 50,000          | 7,928      | 42,072                         |
| Total alternative education programs - support services    | 1,111,425          | (245,778)           | 865,647         | 600,911    | 264,736                        |
| Other supplemental / at-risk programs - instruction:       |                    |                     |                 |            |                                |
| Salaries of reading specialists                            | 264,346            | 17,302              | 281,648         | 281,648    |                                |
| Purchased professional and technical services              | 422,832            | (37,791)            | 385,041         | 253,386    | 131,655                        |
| Total other supplemental / at-risk programs - instruction  | 687,178            | (20,489)            | 666,689         | 535,034    | 131,655                        |

Newark Public Schools  
General Fund  
Budgetary Comparison Schedule  
(Budgetary Basis)  
Year ended June 30, 2018

|  | Original<br>Budget | Budget<br>Transfers | Final<br>Budget | Actual         | Variance<br>Final to<br>Actual |
|--|--------------------|---------------------|-----------------|----------------|--------------------------------|
| Current expense (continued):                             |                    |                     |                 |                |                                |
| Total instruction  | \$ 250,972,114     | \$ (11,979,811)     | \$ 238,992,303  | \$ 226,887,318 | \$ 12,104,985                  |
| Undistributed expenditures:                              |                    |                     |                 |                |                                |
| Instruction:   |                    |                     |                 |                |                                |
| Tuition to other school districts in the state-regular   | 355,382            | 591,329             | 946,711         | 845,468        | 101,243                        |
| Tuition to other school districts in the state-special   | 3,190,883          | 654,439             | 3,845,322       | 3,110,520      | 734,802                        |
| Tuition to county vocational - regular                   | 8,593,922          | (252,910)           | 8,341,012       | 8,025,367      | 315,645                        |
| Tuition to county vocational - special                   | 1,242,176          | (832)               | 1,241,344       | 1,147,104      | 94,240                         |
| Tuition to county spec. svcs. & rds                      | 5,750,126          | (1,050,830)         | 4,699,296       | 2,671,760      | 2,027,536                      |
| Tuition to private school - hand in state                | 25,462,311         | (472,772)           | 24,989,539      | 24,833,125     | 156,414                        |
| Tuition to private school - hand out state               | -                  | 79,120              | 79,120          | 79,116         | 4                              |
| Tuition to state facilities                              | 2,332,893          | -                   | 2,332,893       | 2,332,893      | -                              |
| Tuition - other  | 1,299,593          | (279,653)           | 1,019,940       | 974,936        | 45,004                         |
| Total undistributed expenditures - instruction           | 48,227,286         | (732,109)           | 47,495,177      | 44,020,289     | 3,474,888                      |
| Attendance and social work services:                     |                    |                     |                 |                |                                |
| Salaries   | 5,678,373          | (362,466)           | 5,315,907       | 4,757,427      | 558,480                        |
| Salaries of family liaisons/comm parent inv. specialist  | 2,081,911          | 48,720              | 2,130,631       | 2,046,754      | 83,877                         |
| Purchased professional and technical services            | 4,000              | -                   | 4,000           | 1,360          | 2,640                          |
| Other purchased services                                 | 6,740              | (700)               | 6,040           | 2,665          | 3,375                          |
| Supplies and material                                    | 14,840             | (986)               | 13,854          | 8,510          | 5,344                          |
| Other objects  | 5,522              | 3,074               | 8,596           | 3,305          | 5,291                          |
| Total attendance and social work services                | 7,791,386          | (312,358)           | 7,479,028       | 6,820,021      | 659,007                        |
| Health services:   |                    |                     |                 |                |                                |
| Salaries   | 7,560,689          | (335,222)           | 7,225,467       | 7,120,551      | 104,916                        |
| Other salaries   | 890,769            | 437,001             | 1,327,770       | 1,297,918      | 29,852                         |
| Purchased professional and technical services            | 110,677            | -                   | 110,677         | 13,488         | 97,189                         |
| Other purchased services                                 | 3,000              | (1,000)             | 2,000           | 2,000          | -                              |
| Supplies and materials                                   | 217,628            | (26,583)            | 191,045         | 137,652        | 53,393                         |
| Other objects  | 7,085              | 7,000               | 14,085          | 11,260         | 2,825                          |
| Total health services                                    | 8,789,848          | 81,196              | 8,871,044       | 8,580,869      | 290,175                        |
| Other support services - student related services:       |                    |                     |                 |                |                                |
| Salaries   | 3,808,939          | (115,955)           | 3,692,984       | 3,657,098      | 35,886                         |
| Purchased professional educational services              | 3,956,495          | 2,980,000           | 6,936,495       | 5,670,357      | 1,266,138                      |
| Total other support services - student related services  | 7,765,434          | 2,864,045           | 10,629,479      | 9,327,455      | 1,302,024                      |
| Other support services - students - extra services:      |                    |                     |                 |                |                                |
| Salaries   | 13,143,828         | -                   | 13,143,828      | 12,862,342     | 281,486                        |
| Total other support services - students - extra services | 13,143,828         | -                   | 13,143,828      | 12,862,342     | 281,486                        |
| Other support services - guidance:                       |                    |                     |                 |                |                                |
| Salaries of other prof. staff                            | 6,101,969          | 331,762             | 6,433,731       | 6,217,110      | 216,621                        |
| Salaries secretary/clerical assts.                       | 50,798             | 3,186               | 53,984          | 53,984         | -                              |
| Other salaries   | 1,427,047          | 133,413             | 1,560,460       | 1,534,673      | 25,787                         |
| Purchased professional educational services              | 547,699            | (41,032)            | 506,667         | 262,552        | 244,115                        |
| Other purchased professional and technical services      | 131,619            | -                   | 131,619         | -              | 131,619                        |
| Other purchased services                                 | 87,727             | (62,410)            | 25,317          | 13,308         | 12,009                         |
| Supplies and materials                                   | 30,609             | 19,779              | 50,388          | 32,200         | 18,188                         |
| Other objects  | 7,096              | 12,942              | 20,038          | 15,243         | 4,795                          |
| Total other support services - guidance                  | 8,384,564          | 397,640             | 8,782,204       | 8,129,070      | 653,134                        |

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

Year ended June 30, 2018

|  | Original<br>Budget | Budget<br>Transfers | Final<br>Budget   | Actual            | Variance<br>Final to<br>Actual |
|--|--------------------|---------------------|-------------------|-------------------|--------------------------------|
| Current expense (continued):   |                    |                     |                   |                   |                                |
| Undistributed expenditures (Continued)                                     |                    |                     |                   |                   |                                |
| Other support services - students special (child study teams):             |                    |                     |                   |                   |                                |
| Salaries of other prof. staff  | \$ 15,015,691      | \$ 145,315          | \$ 15,161,006     | \$ 15,155,455     | \$ 5,551                       |
| Other salaries   | 375,350            | 94,940              | 470,490           | 470,153           | 337                            |
| Other purchased professional and technical services                        | 831,801            | (335,045)           | 496,756           | 456,209           | 40,547                         |
| Misc. purchased services   | 17,738             |                     | 17,738            | 8,739             | 8,999                          |
| Supplies and materials   | 102,242            | 30,200              | 132,442           | 119,156           | 13,286                         |
| Other objects  | 8,188              | 9,652               | 17,840            | 16,174            | 1,666                          |
| <b>Total other support services - students special (child study teams)</b> | <b>16,351,210</b>  | <b>(54,938)</b>     | <b>16,296,272</b> | <b>16,225,886</b> | <b>70,386</b>                  |
| Improvement of instruction services/instructional staff:                   |                    |                     |                   |                   |                                |
| Salaries of supervisors of instruction                                     | 7,323,601          | (562,795)           | 6,760,806         | 6,703,324         | 57,482                         |
| Salaries of other professional staff                                       | 2,119,134          | 228,548             | 2,347,682         | 2,231,838         | 115,844                        |
| Salaries of secretarial and clerical assistants                            | 1,501,724          | 180,906             | 1,682,630         | 1,670,994         | 11,636                         |
| Other salaries   | 6,596,031          | (298,676)           | 6,297,355         | 3,702,182         | 2,595,173                      |
| Salaries of facilitators, math & literacy coaches                          | 5,948,969          | 933,801             | 6,882,770         | 6,860,853         | 21,917                         |
| Purchased professional educational services                                | 1,146,630          | 42,513              | 1,189,143         | 812,874           | 376,269                        |
| Other purchased professional and technical services                        | 684,406            | (2,043)             | 682,363           | 651,328           | 31,035                         |
| Other purchased services   | 136,928            | (26,704)            | 110,224           | 73,180            | 37,044                         |
| Supplies and materials   | 81,452             | (2,904)             | 78,548            | 50,865            | 27,683                         |
| Other objects  | 129,241            | 16,764              | 146,007           | 94,405            | 51,602                         |
| <b>Total improvement of instruction services/instructional staff</b>       | <b>25,668,118</b>  | <b>509,410</b>      | <b>26,177,528</b> | <b>22,851,843</b> | <b>3,325,685</b>               |
| Educational media services/school library:                                 |                    |                     |                   |                   |                                |
| Salaries   | 1,077,887          | 69,294              | 1,147,181         | 1,114,406         | 32,775                         |
| Purchased prof. and tech. services   | 4,850              | 1,250               | 6,100             | 6,099             | 1                              |
| Supplies and materials   | 70,485             | 242,524             | 313,009           | 288,884           | 24,125                         |
| Other objects  | 24,846             | (302)               | 24,544            | 23,210            | 1,334                          |
| <b>Total educational media services/school library</b>                     | <b>1,178,068</b>   | <b>312,766</b>      | <b>1,490,834</b>  | <b>1,432,599</b>  | <b>58,235</b>                  |
| Instructional staff training services:                                     |                    |                     |                   |                   |                                |
| Purchased professional educational services                                | 610,466            | (39,990)            | 570,476           | 447,551           | 122,925                        |
| Other purchased services   | 520,355            | (23,518)            | 496,837           | 130,376           | 366,461                        |
| Supplies and materials   | 55,851             | (25,008)            | 30,843            | 16,445            | 14,398                         |
| Other objects  | 10,000             | (10,000)            |                   |                   |                                |
| <b>Total instructional staff training services</b>                         | <b>1,196,672</b>   | <b>(98,516)</b>     | <b>1,098,156</b>  | <b>594,372</b>    | <b>503,784</b>                 |
| Support services - general administration:                                 |                    |                     |                   |                   |                                |
| Salaries   | 794,987            | (130,725)           | 664,262           | 555,055           | 109,207                        |
| Salaries of attorneys  | 746,823            | 53,000              | 799,823           | 702,517           | 97,306                         |
| Other salaries   | 2,303,368          | (25,991)            | 2,277,377         | 2,200,939         | 76,438                         |
| Legal services   | 2,596,635          | 300,000             | 2,896,635         | 1,825,796         | 1,070,839                      |
| Expenditure & internal control audit fees                                  | 333,250            |                     | 333,250           | 169,125           | 164,125                        |
| Other purchased prof. services   | 155,950            | 8,000               | 163,950           | 120,107           | 43,843                         |
| Purchased tech. services   | 277,460            | (5,411)             | 272,049           | 136,316           | 135,733                        |
| Communications/telephone   | 4,167,308          | (363,107)           | 3,804,201         | 1,149,221         | 2,654,980                      |
| Miscellaneous purchased services   | 218,429            | (33,275)            | 185,154           | 125,657           | 59,497                         |
| General supplies   | 15,755             |                     | 15,755            | 4,721             | 11,034                         |
| Judgments against the school district                                      | 2,500,000          | (1,550,000)         | 950,000           | 702,825           | 247,175                        |
| Miscellaneous expenditures   | 182,901            | (14,511)            | 168,390           | 99,970            | 68,420                         |
| <b>Total support services - general administration</b>                     | <b>14,292,366</b>  | <b>(1,762,020)</b>  | <b>12,530,346</b> | <b>7,792,249</b>  | <b>4,738,597</b>               |
| Support services - school administration:                                  |                    |                     |                   |                   |                                |
| Salaries of principals/asst. principals                                    | 16,555,934         | (490,533)           | 16,065,401        | 15,932,240        | 133,161                        |
| Salaries secretary/clerical assts.   | 1,501,724          | 3,775,721           | 5,277,445         | 5,212,682         | 64,763                         |
| Other salaries   | 10,352,608         | (3,379,062)         | 6,973,546         | 6,859,878         | 113,668                        |
| Purchased professional and technical services                              | 103,500            | (58,452)            | 45,048            |                   | 45,048                         |
| Other purchased services   | 1,058,511          | (47,518)            | 1,010,993         | 635,290           | 375,703                        |
| Supplies and materials   | 402,308            | 21,547              | 423,855           | 321,600           | 102,255                        |
| Other objects  | 313,114            | 64,548              | 377,662           | 229,378           | 148,284                        |
| <b>Total support services - school administration</b>                      | <b>30,287,699</b>  | <b>(113,749)</b>    | <b>30,173,950</b> | <b>29,191,068</b> | <b>982,882</b>                 |

Newark Public Schools  
General Fund  
Budgetary Comparison Schedule  
(Budgetary Basis)  
Year ended June 30, 2018

|   | Original<br>Budget | Budget<br>Transfers | Final<br>Budget | Actual       | Variance<br>Final to<br>Actual |
|---|--------------------|---------------------|-----------------|--------------|--------------------------------|
| Current expense (continued):                                  |                    |                     |                 |              |                                |
| Undistributed expenditures (Continued)                        |                    |                     |                 |              |                                |
| Central services:   |                    |                     |                 |              |                                |
| Salaries  | \$ 9,291,010       | \$ 43,653           | \$ 9,334,663    | \$ 8,118,032 | \$ 1,216,631                   |
| Purchased professional services                               | 1,584,344          | 1,393,392           | 2,977,736       | 2,098,801    | 878,935                        |
| Purchased technical services                                  | 623,610            | 855,000             | 1,478,610       | 1,173,104    | 305,506                        |
| Misc purchased services                                       | 302,877            | 17,580              | 320,457         | 121,102      | 199,355                        |
| Supplies and materials  | 124,977            | 27,564              | 152,541         | 89,935       | 62,606                         |
| Miscellaneous expenditures                                    | 91,038             | 219,755             | 310,793         | 213,802      | 96,991                         |
| Total central services  | 12,017,856         | 2,556,944           | 14,574,800      | 11,814,776   | 2,760,024                      |
| Admin info technology:  |                    |                     |                 |              |                                |
| Salaries  | 2,095,068          | 63,000              | 2,158,068       | 2,154,220    | 3,848                          |
| Purchased professional services                               | 1,232,223          |                     | 1,232,223       | 881,842      | 350,381                        |
| Purchased technical services                                  | 3,468,938          | (487,081)           | 2,981,857       | 2,564,541    | 417,316                        |
| Other purchased services                                      | 82,620             | 1,715,000           | 1,797,620       | 1,778,411    | 19,209                         |
| Supplies and materials  | 415,216            | 417,895             | 833,111         | 543,332      | 289,779                        |
| Other objects   | 7,931              | 360                 | 8,291           | 3,331        | 4,960                          |
| Total admin info technology                                   | 7,301,996          | 1,709,174           | 9,011,170       | 7,925,677    | 1,085,493                      |
| Required maintenance for school facilities:                   |                    |                     |                 |              |                                |
| Salaries  | 14,108,026         | (753,175)           | 13,354,851      | 12,556,404   | 798,447                        |
| Cleaning, repair and maintenance services                     | 4,245,257          | 793,457             | 5,038,714       | 3,018,214    | 2,020,500                      |
| General supplies  | 1,208,879          | 601,040             | 1,809,919       | 1,590,607    | 219,312                        |
| Other objects   | 2,141              | (135)               | 2,006           | 2,006        |                                |
| Total required maintenance for school facilities              | 19,564,303         | 641,187             | 20,205,490      | 17,167,231   | 3,038,259                      |
| Custodial services:   |                    |                     |                 |              |                                |
| Salaries  | 21,387,304         | 489,052             | 21,876,356      | 20,051,036   | 1,825,320                      |
| Purchased professional and technical services                 | 680,913            | 124,689             | 805,602         | 635,087      | 170,515                        |
| Cleaning, repair and maintenance services                     | 3,883,604          | 1,109,404           | 4,993,008       | 4,876,622    | 116,386                        |
| Rental of land bldgs. - non-lease purchase                    | 5,126,912          | 6,408,889           | 11,535,801      | 10,541,554   | 994,247                        |
| Other purchased property services                             | 1,151,100          | 167,318             | 1,318,418       | 1,318,418    |                                |
| Insurance   | 2,870,656          |                     | 2,870,656       | 2,783,577    | 87,079                         |
| Misc. purchased services                                      | 89,888             | (28,488)            | 61,400          | 30,727       | 30,673                         |
| General supplies  | 1,236,484          | 77,689              | 1,314,173       | 1,249,534    | 64,639                         |
| Energy (electricity)  | 5,514,479          | 5,730,000           | 11,244,479      | 11,160,370   | 84,109                         |
| Energy (natural gas)  | 6,207,831          | (5,650,000)         | 557,831         | 557,831      |                                |
| Energy (oil)  | 206,387            |                     | 206,387         | 112,684      | 93,703                         |
| Other objects   | 123,084            | (17,739)            | 105,345         | 89,244       | 16,101                         |
| Total custodial services                                      | 48,478,642         | 8,410,814           | 56,889,456      | 53,406,684   | 3,482,772                      |
| Security:   |                    |                     |                 |              |                                |
| Salaries  | 13,738,498         | (507,028)           | 13,231,470      | 12,962,379   | 269,091                        |
| Purchased professional and technical services                 | 46,150             | 922,323             | 968,473         | 39,404       | 929,069                        |
| Cleaning, repair and maintenance services                     | 1,034              |                     | 1,034           | 630          | 404                            |
| General supplies  | 74,490             | 320,863             | 395,353         | 46,170       | 349,183                        |
| Total security  | 13,860,172         | 736,158             | 14,596,330      | 13,048,583   | 1,547,747                      |
| Student transportation services:                              |                    |                     |                 |              |                                |
| Salaries for pupil trans. - (other than between home/school)  | 807,671            | 396,591             | 1,204,262       | 1,194,937    | 9,325                          |
| Salaries for pupil trans. - (between home & school-nonpublic) |                    | 47,225              | 47,225          | 47,147       | 78                             |
| Management fee- ESC & CTSA trans. program                     | 480,441            | 446,000             | 926,441         | 905,322      | 21,119                         |
| Other purchased professional and technical services           | 96,493             |                     | 96,493          | 61,478       | 35,015                         |
| Cleaning, repair and maintenance services                     | 122,525            | 75,000              | 197,525         | 173,601      | 23,924                         |
| Rental payments-school buses                                  |                    | 7,283               | 7,283           | 6,109        | 1,174                          |
| Contracted services (between home and sch.) - vendor          | 5,644,485          | (2,013,321)         | 3,631,164       | 3,563,900    | 67,264                         |
| Contracted services (other than home to sch.) - vendor        | 1,354,148          | 28,148              | 1,382,296       | 605,486      | 776,810                        |
| Contracted services (regular) - esc                           | 955,397            | 438,000             | 1,393,397       | 1,045,812    | 347,585                        |
| Contracted services (special ed.) - esc                       | 26,281,559         | 4,146,717           | 30,428,276      | 30,096,079   | 332,197                        |
| Contracted services - aid in lieu of payments - nonpublic     | 400,003            |                     | 400,003         | 397,943      | 2,060                          |
| Contracted services - aid in lieu of payments - charter       | 400,000            | (200,000)           | 200,000         | 135,784      | 64,216                         |
| Miscellaneous purchased services                              | 8,519              |                     | 8,519           | 6,836        | 1,683                          |
| Supplies and materials  | 89,767             | (2,000)             | 87,767          | 38,468       | 49,299                         |
| Other objects   | 8,589              | 27,000              | 35,589          | 6,787        | 28,802                         |
| Total student transportation services                         | 36,649,597         | 3,396,643           | 40,046,240      | 38,285,689   | 1,760,551                      |

Newark Public Schools  
General Fund  
Budgetary Comparison Schedule  
(Budgetary Basis)  
Year ended June 30, 2018

|  | Original<br>Budget | Budget<br>Transfers | Final<br>Budget    | Actual             | Variance<br>Final to<br>Actual |
|--|--------------------|---------------------|--------------------|--------------------|--------------------------------|
| <b>Current expense (continued):</b>                              |                    |                     |                    |                    |                                |
| <b>Undistributed expenditures (Continued)</b>                    |                    |                     |                    |                    |                                |
| <b>Unallocated benefits - employee benefits:</b>                 |                    |                     |                    |                    |                                |
| Social security contributions                                    | \$ 9,721,556       | \$ (14,500)         | \$ 9,707,056       | \$ 8,871,705       | \$ 835,351                     |
| T.P.A.F. Contributions - ERIP (Early Retirement Incentive Progm) | 2,643,829          | (8,000)             | 2,635,829          | 2,635,829          |                                |
| Other retirement contributions-regular                           | 3,539,026          |                     | 3,539,026          | 3,346,465          | 192,561                        |
| Other retirement contributions-deferred                          | 582,638            | 7,400               | 590,038            | 590,036            | 2                              |
| Unemployment compensation  | 4,300,000          |                     | 4,300,000          | 2,180,941          | 2,119,059                      |
| Worker's compensation  | 11,742,500         | 1,250,000           | 12,992,500         | 12,448,598         | 543,902                        |
| Health benefits  | 78,888,069         | 314,737             | 79,202,806         | 70,214,347         | 8,988,459                      |
| Tuition reimbursement  | 666,833            |                     | 666,833            | 274,211            | 392,622                        |
| Other employment benefits  | 12,260,730         | 45,800              | 12,306,530         | 12,306,511         | 19                             |
| <b>Total unallocated benefits</b>                                | <b>124,345,181</b> | <b>1,595,437</b>    | <b>125,940,618</b> | <b>112,868,643</b> | <b>13,071,975</b>              |
| <b>On-behalf payments:</b>                                       |                    |                     |                    |                    |                                |
| On-behalf TPAF pension and annuity fund                          |                    |                     |                    | 39,652,976         | (39,652,976)                   |
| On-behalf TPAF post retirement medical                           |                    |                     |                    | 25,611,015         | (25,611,015)                   |
| On-behalf TPAF long-term disability                              |                    |                     |                    | 62,215             | (62,215)                       |
| Reimbursed TPAF social security contributions                    |                    |                     |                    | 22,341,450         | (22,341,450)                   |
| <b>Total on-behalf payments</b>                                  |                    |                     |                    | <b>87,667,656</b>  | <b>(87,667,656)</b>            |
| <b>Total undistributed expenditures</b>                          | <b>445,294,726</b> | <b>20,137,724</b>   | <b>465,432,450</b> | <b>510,013,002</b> | <b>(44,580,552)</b>            |
| <b>Total current expense</b>                                     | <b>696,266,840</b> | <b>8,157,913</b>    | <b>704,424,753</b> | <b>736,900,320</b> | <b>(32,475,567)</b>            |
| <b>Capital outlay</b>  |                    |                     |                    |                    |                                |
| <b>Equipment:</b>  |                    |                     |                    |                    |                                |
| <b>Regular programs - instruction:</b>                           |                    |                     |                    |                    |                                |
| Grades 1-5   | 171,937            | 97,628              | 269,565            | 122,879            | 146,686                        |
| Grades 6-8   | 35,606             | 48,988              | 84,594             | 9,142              | 75,452                         |
| Grades 9-12  | 47,240             | 67,967              | 115,207            | 92,275             | 22,932                         |
| <b>Special Education - instruction:</b>                          |                    |                     |                    |                    |                                |
| Learning and/or Language Disabilities Mild or Moderate.          | 36,195             | (5,252)             | 30,943             |                    | 30,943                         |
| Resource room / resource center                                  | 10,000             | (10,000)            |                    |                    |                                |
| Autism   | 12,200             |                     | 12,200             |                    | 12,200                         |
| <b>Undistributed expenditures:</b>                               |                    |                     |                    |                    |                                |
| Non-Instructional  | 565,794            | (22,047)            | 543,747            | 197,725            | 346,022                        |
| Health Services  |                    | 19,425              | 19,425             | 14,740             | 4,685                          |
| Support services school administration                           | 146,975            | (45,104)            | 101,871            | 69,587             | 32,284                         |
| Central services   | 15,000             | 8,200               | 23,200             | 8,019              | 15,181                         |
| Admin info tech  | 337,159            | 443,524             | 780,683            | 72,428             | 708,255                        |
| Security   | 7,840              | (5,357)             | 2,483              | 968                | 1,515                          |
| <b>Total equipment</b>   | <b>1,479,221</b>   | <b>1,007,972</b>    | <b>2,487,193</b>   | <b>1,000,749</b>   | <b>1,486,444</b>               |
| <b>Facilities acquisition and construction services:</b>         |                    |                     |                    |                    |                                |
| Other purchased services   | 360,336            |                     | 360,336            | 311,950            | 48,386                         |
| Construction services  | 811,592            | 1,766,400           | 2,577,992          | 1,946,498          | 631,494                        |
| <b>Total facilities acquisition and construction services</b>    | <b>1,171,928</b>   | <b>1,766,400</b>    | <b>2,938,328</b>   | <b>2,258,448</b>   | <b>679,880</b>                 |
| <b>Total capital outlay</b>                                      | <b>2,651,149</b>   | <b>2,774,372</b>    | <b>5,425,521</b>   | <b>3,259,197</b>   | <b>2,166,324</b>               |
| <b>Special schools:</b>  |                    |                     |                    |                    |                                |
| <b>Summer school - instruction:</b>                              |                    |                     |                    |                    |                                |
| Other salaries for instruction                                   | 1,091,913          | (6,406)             | 1,085,507          | 1,017,821          | 67,686                         |
| Purchased professional educational services                      | 1,308,653          | (69,777)            | 1,238,876          | 1,205,291          | 33,585                         |
| General supplies   | 126,573            | (1,301)             | 125,272            | 124,710            | 562                            |
| Other objects  | 7,177              |                     | 7,177              | 6,935              | 242                            |
| <b>Total summer school - instruction</b>                         | <b>2,534,316</b>   | <b>(77,484)</b>     | <b>2,456,832</b>   | <b>2,354,757</b>   | <b>102,075</b>                 |
| <b>Summer school - support services:</b>                         |                    |                     |                    |                    |                                |
| Salaries   | 562,104            | (1,167)             | 560,937            | 399,146            | 161,791                        |
| <b>Total summer school - support services</b>                    | <b>562,104</b>     | <b>(1,167)</b>      | <b>560,937</b>     | <b>399,146</b>     | <b>161,791</b>                 |
| <b>Total summer school</b>                                       | <b>3,096,420</b>   | <b>(78,651)</b>     | <b>3,017,769</b>   | <b>2,753,903</b>   | <b>263,866</b>                 |

Newark Public Schools  
General Fund  
Budgetary Comparison Schedule  
(Budgetary Basis)  
Year ended June 30, 2018

|   | <u>Original<br/>Budget</u> | <u>Budget<br/>Transfers</u> | <u>Final<br/>Budget</u> | <u>Actual</u> | <u>Variance<br/>Final to<br/>Actual</u> |
|---|----------------------------|-----------------------------|-------------------------|---------------|---|
| Accredited evening/adult/post grad - support:                                     |                            |                             |                         |               |   |
| Salaries  |                            | \$ 227,991                  | \$ 227,991              | \$ 126,047    | \$ 101,944                              |
| Total accredited evening/adult/post grad -support                                 | -                          | 227,991                     | 227,991                 | 126,047       | 101,944                                 |
| Total accredited evening/adult/post grad  | -                          | 227,991                     | 227,991                 | 126,047       | 101,944                                 |
| Total special schools   | \$ 3,096,420               | 149,340                     | 3,245,760               | 2,879,950     | 365,810                                 |
| Transfer of funds to charter schools  | 242,611,584                | (4,381,625)                 | 238,229,959             | 236,971,767   | 1,258,192                               |
| Total expenditures  | 944,625,993                | 6,700,000                   | 951,325,993             | 980,011,234   | (28,685,241)                            |
| (Deficiency) excess of revenues (under) over expenditures                         | (52,303,425)               | (2,611)                     | (52,306,036)            | 10,693,481    | 62,999,517                              |
| Other financing sources (uses):   |                            |                             |                         |               |   |
| Transfer in - contribution to<br>school based budgets - GF                        | 324,049,265                | 753,925                     | 324,803,190             | 320,100,570   | (4,702,620)                             |
| Transfer in - contribution to<br>school based budgets - GF - 2017/18 encumbrances |                            |                             |                         | 1,053,815     | 1,053,815                               |
| Transfer in - contribution to<br>school based budgets - SRF                       | 15,074,515                 | (766,441)                   | 14,308,074              | 14,111,281    | (196,793)                               |
| Transfers in - capital projects fund  |                            |                             |                         | 28,228        | 28,228                                  |
| Transfers in - Preschool Education Aid  | 2,500,000                  |                             | 2,500,000               |               | (2,500,000)                             |
| Transfers out - food service  | (500,000)                  |                             | (500,000)               |               |   |
| Transfer out - contribution to<br>school based budgets                            | (324,049,265)              | (753,925)                   | (324,803,190)           | (320,100,570) | 4,702,620                               |
| Transfer out - contribution to<br>school based budgets - 2017/18 encumbrances     |                            |                             |                         | (1,053,815)   | (1,053,815)                             |
| Total other financing sources (uses)  | 17,074,515                 | (766,441)                   | 16,308,074              | 14,139,309    | (2,668,565)                             |
| Net change in fund balance  | (35,228,910)               | (769,052)                   | (35,997,962)            | 24,832,990    | 60,330,952                              |
| Fund balances, July 1   | 65,565,434                 |                             | 65,565,434              | 65,565,434    |   |
| Fund balances, June 30  | \$ 30,336,524              | \$ (769,052)                | \$ 29,567,472           | \$ 90,398,424 | \$ 60,330,952                           |
| Recapitulation of fund balance:   |                            |                             |                         |               |   |
| Restricted fund balance:  |                            |                             |                         |               |   |
| Excess surplus - current year   |                            |                             |                         | \$ 31,107,049 |   |
| Excess surplus - prior year - designated for subsequent years expenditures        |                            |                             |                         | 12,619,597    |   |
| Capital reserve   |                            |                             |                         | 2,509,941     |   |
| Assigned to:  |                            |                             |                         |               |   |
| Designated for subsequent year's expenditures                                     |                            |                             |                         | 14,225,912    |   |
| Year end encumbrances   |                            |                             |                         | 12,203,079    |   |
| Unassigned fund balance   |                            |                             |                         | 17,732,846    |   |
| Total   |                            |                             |                         | 90,398,424    |   |
| Reconciliation to governmental funds statements GAAP:                             |                            |                             |                         |               |   |
| Last state aid payments not recognized on GAAP Basis                              |                            |                             |                         | (74,611,842)  |   |
| Fund balance per governmental fund (GAAP) (B-2)                                   |                            |                             |                         | \$ 15,786,582 |   |



Newark Public Schools  
General Fund  
Combining Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
(Budgetary Basis)  
Year ended June 30, 2018

|  | 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 |
| <b>Revenues</b>                                |                      |                          |                    |                      |                          |                    |                      |                          |                    |                      |                          |                    |
| <b>Local sources:</b>                          |                      |                          |                    |                      |                          |                    |                      |                          |                    |                      |                          |                    |
| Local tax levy                                 | \$ 130,337,259       |                          | \$ 130,337,259     |                      |                          |                    | \$ 130,337,259       |                          | \$ 130,337,259     | \$ 130,337,259       |                          | \$ 130,337,259     |
| Tuition  | 666,704              |                          | 666,704            |                      |                          |                    | 666,704              |                          | 666,704            | 2,536,808            |                          | 2,536,808          |
| Miscellaneous                                  | 13,813,093           |                          | 13,813,093         |                      |                          |                    | 13,813,093           |                          | 13,813,093         | 14,237,638           |                          | 14,237,638         |
| <b>Total revenues - local sources</b>          | <b>144,817,056</b>   |                          | <b>144,817,056</b> |                      |                          |                    | <b>144,817,056</b>   |                          | <b>144,817,056</b> | <b>147,111,705</b>   |                          | <b>147,111,705</b> |
| <b>State sources:</b>                          |                      |                          |                    |                      |                          |                    |                      |                          |                    |                      |                          |                    |
| Categorical special education aid              | 28,732,094           |                          | 28,732,094         |                      |                          |                    | 28,732,094           |                          | 28,732,094         | 28,732,094           |                          | 28,732,094         |
| Equalization aid                               | 649,173,190          |                          | 649,173,190        | \$ 6,697,389         |                          | \$ 6,697,389       | 655,870,579          |                          | 655,870,579        | 655,870,579          |                          | 655,870,579        |
| Categorical security aid                       | 19,436,638           |                          | 19,436,638         |                      |                          |                    | 19,436,638           |                          | 19,436,638         | 19,436,638           |                          | 19,436,638         |
| Adjustment aid                                 | 12,840,459           |                          | 12,840,459         |                      |                          |                    | 12,840,459           |                          | 12,840,459         | 12,840,459           |                          | 12,840,459         |
| Additional adjustment aid                      | 1,520,789            |                          | 1,520,789          |                      |                          |                    | 1,520,789            |                          | 1,520,789          | 1,520,789            |                          | 1,520,789          |
| Categorical transportation aid                 | 6,797,523            |                          | 6,797,523          |                      |                          |                    | 6,797,523            |                          | 6,797,523          | 6,797,523            |                          | 6,797,523          |
| Extraordinary aid                              | 2,227,468            |                          | 2,227,468          |                      |                          |                    | 2,227,468            |                          | 2,227,468          | 1,913,453            |                          | 1,913,453          |
| Additional nonpublic transportation aid        |                      |                          |                    |                      |                          |                    |                      |                          |                    | 168,200              |                          | 168,200            |
| PARCC readiness aid                            | 477,920              |                          | 477,920            |                      |                          |                    | 477,920              |                          | 477,920            | 477,920              |                          | 477,920            |
| Per pupil growth aid                           | 477,920              |                          | 477,920            |                      |                          |                    | 477,920              |                          | 477,920            | 477,920              |                          | 477,920            |
| Professional learning community aid            | 506,590              |                          | 506,590            |                      |                          |                    | 506,590              |                          | 506,590            | 506,590              |                          | 506,590            |
| Adult education program aid                    |                      |                          |                    |                      |                          |                    |                      |                          |                    | 89,736               |                          | 89,736             |
| Host district support aid                      | 23,457,499           |                          | 23,457,499         |                      |                          |                    | 23,457,499           |                          | 23,457,499         | 23,457,499           |                          | 23,457,499         |
| Lead testing for schools aid                   |                      |                          |                    |                      |                          |                    |                      |                          |                    | 351,605              |                          | 351,605            |
| On-behalf/ TPAF pension and annuity fund       |                      |                          |                    |                      |                          |                    |                      |                          |                    | 39,652,976           |                          | 39,652,976         |
| On-behalf/ TPAF post retirement medical        |                      |                          |                    |                      |                          |                    |                      |                          |                    | 25,611,015           |                          | 25,611,015         |
| On-behalf/ TPAF long-term disability insurance |                      |                          |                    |                      |                          |                    |                      |                          |                    | 62,215               |                          | 62,215             |
| Reimbursed TPAF social security contributions  |                      |                          |                    |                      |                          |                    |                      |                          |                    | 22,341,450           |                          | 22,341,450         |
| <b>Total - state sources</b>                   | <b>745,648,090</b>   |                          | <b>745,648,090</b> | <b>6,697,389</b>     |                          | <b>6,697,389</b>   | <b>752,345,479</b>   |                          | <b>752,345,479</b> | <b>840,308,661</b>   |                          | <b>840,308,661</b> |
| <b>Federal sources:</b>                        |                      |                          |                    |                      |                          |                    |                      |                          |                    |                      |                          |                    |
| Medicaid reimbursement                         | 1,857,422            |                          | 1,857,422          |                      |                          |                    | 1,857,422            |                          | 1,857,422          | 3,284,349            |                          | 3,284,349          |
| <b>Total - federal sources</b>                 | <b>1,857,422</b>     |                          | <b>1,857,422</b>   |                      |                          |                    | <b>1,857,422</b>     |                          | <b>1,857,422</b>   | <b>3,284,349</b>     |                          | <b>3,284,349</b>   |
| <b>Total revenues</b>                          | <b>892,322,568</b>   |                          | <b>892,322,568</b> | <b>6,697,389</b>     |                          | <b>6,697,389</b>   | <b>899,019,957</b>   |                          | <b>899,019,957</b> | <b>990,704,715</b>   |                          | <b>990,704,715</b> |
| <b>Expenditures</b>                            |                      |                          |                    |                      |                          |                    |                      |                          |                    |                      |                          |                    |
| <b>Current expense:</b>                        |                      |                          |                    |                      |                          |                    |                      |                          |                    |                      |                          |                    |
| <b>Instruction:</b>                            |                      |                          |                    |                      |                          |                    |                      |                          |                    |                      |                          |                    |
| <b>Regular programs:</b>                       |                      |                          |                    |                      |                          |                    |                      |                          |                    |                      |                          |                    |
| <b>Salaries of teachers:</b>                   |                      |                          |                    |                      |                          |                    |                      |                          |                    |                      |                          |                    |
| Kindergarten                                   | 1,158,315            | \$ 7,847,577             | 9,005,892          | 51,777               | \$ 316,441               | 368,218            | 1,210,092            | \$ 8,164,018             | 9,374,110          | 244,860              | \$ 8,107,772             | 8,352,632          |
| Grades 1-5                                     | 6,710,731            | 48,757,517               | 55,468,248         | (1,597,657)          | 812,112                  | (785,545)          | 5,113,074            | 49,569,629               | 54,682,703         | 1,664,552            | 49,500,806               | 51,165,338         |
| Grades 6-8                                     | 1,602,107            | 35,041,359               | 36,643,666         | (4,000)              | 160,649                  | 156,649            | 1,598,107            | 35,202,208               | 36,800,315         | 403,780              | 35,131,106               | 35,534,886         |
| Grades 9-12                                    | 1,965,537            | 39,594,467               | 41,560,004         | 138,668              | 931,567                  | 1,070,235          | 2,104,205            | 40,526,034               | 42,630,239         | 1,104,388            | 40,518,835               | 41,623,223         |
| <b>Instruction- home instruction:</b>          |                      |                          |                    |                      |                          |                    |                      |                          |                    |                      |                          |                    |
| Salaries of teachers                           | 1,441,822            |                          | 1,441,822          | 187,000              |                          | 187,000            | 1,628,822            |                          | 1,628,822          | 1,627,873            |                          | 1,627,873          |
| Other purchased services                       | 15,330               |                          | 15,330             |                      |                          |                    | 15,330               |                          | 15,330             | 11,200               |                          | 11,200             |
| General supplies                               | 4,000                |                          | 4,000              |                      |                          |                    | 4,000                |                          | 4,000              | 3,665                |                          | 3,665              |

Newark Public Schools  
General Fund  
Combining Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
(Budgetary Basis)  
Year ended June 30, 2018

|   | Original Budget |                  |                    | Budget Transfers |                  |                    | Final Budget   |                  |                    | Actual         |                  |                    |
|---|-----------------|------------------|--------------------|------------------|------------------|--------------------|----------------|------------------|--------------------|----------------|------------------|--------------------|
|   | Operating Fund  | Blended Resource | Total General Fund | Operating Fund   | Blended Resource | Total General Fund | Operating Fund | Blended Resource | Total General Fund | Operating Fund | Blended Resource | Total General Fund |
|   | 11-13           | Fund 15          | Fund               | 11-13            | Fund 15          | Fund               | 11-13          | Fund 15          | Fund               | 11-13          | Fund 15          | Fund               |
| <b>Current expense (continued):</b>           |                 |                  |                    |                  |                  |                    |                |                  |                    |                |                  |                    |
| <b>Instruction (continued):</b>               |                 |                  |                    |                  |                  |                    |                |                  |                    |                |                  |                    |
| Regular programs - undistributed instruction: |                 |                  |                    |                  |                  |                    |                |                  |                    |                |                  |                    |
| Other salaries for instruction                | \$ 53,233       | \$ 3,536,989     | \$ 3,590,222       | \$ 63,974        | \$ 3,122         | \$ 67,096          | \$ 117,207     | \$ 3,540,111     | \$ 3,657,318       | \$ 84,896      | \$ 3,515,936     | \$ 3,600,832       |
| Purchased professional-educational services   | 2,368,097       |                  | 2,368,097          | (1,066,039)      | 13,350           | (1,052,689)        | 1,302,058      | 13,350           | 1,315,408          | 1,115,535      | 3,350            | 1,118,885          |
| Purchased technical services                  | 4,984,843       | 61,222           | 5,046,065          | (4,246,005)      | (14,467)         | (4,260,472)        | 738,838        | 46,755           | 785,593            | 544,761        | 14,027           | 558,788            |
| Other purchased services                      |                 | 36,868           | 36,868             | 85,000           | (13,500)         | 71,500             | 85,000         | 23,368           | 108,368            | 84,818         | 3,834            | 88,652             |
| General supplies                              | 15,431,466      | 4,060,670        | 19,492,136         | (8,122,823)      | 130,280          | (7,992,543)        | 7,308,643      | 4,190,950        | 11,499,593         | 6,063,279      | 3,440,616        | 9,503,895          |
| Textbooks                                     | 160,000         | 360,303          | 520,303            | 63,052           | (156,396)        | (93,344)           | 223,052        | 203,907          | 426,959            | 213,454        | 150,932          | 364,386            |
| Other objects                                 | 5,240           | 688,777          | 694,017            | 520,616          | (214,164)        | 306,452            | 525,856        | 474,613          | 1,000,469          | 485,156        | 320,166          | 805,322            |
| Total regular programs                        | 35,900,721      | 139,985,949      | 175,886,670        | (13,926,437)     | 1,968,994        | (11,957,443)       | 21,974,284     | 141,954,943      | 163,929,227        | 13,652,197     | 140,707,380      | 154,359,577        |
| Special education:                            |                 |                  |                    |                  |                  |                    |                |                  |                    |                |                  |                    |
| Cognitive mild:                               |                 |                  |                    |                  |                  |                    |                |                  |                    |                |                  |                    |
| Salaries of teachers                          |                 | 1,383,027        | 1,383,027          |                  | (100,589)        | (100,589)          |                | 1,282,438        | 1,282,438          |                | 1,278,423        | 1,278,423          |
| Other salaries for instruction                |                 | 19,600           | 19,600             |                  | (1,400)          | (1,400)            |                | 18,200           | 18,200             |                | 1,856            | 1,856              |
| General supplies                              |                 | 2,663            | 2,663              |                  | (1,999)          | (1,999)            |                | 664              | 664                |                | 264              | 264                |
| Total cognitive mild                          | -               | 1,405,290        | 1,405,290          | -                | (103,988)        | (103,988)          | -              | 1,301,302        | 1,301,302          | -              | 1,280,543        | 1,280,543          |
| Cognitive moderate:                           |                 |                  |                    |                  |                  |                    |                |                  |                    |                |                  |                    |
| Salaries of teachers                          |                 | 230,051          | 230,051            |                  | (22,000)         | (22,000)           |                | 208,051          | 208,051            |                | 207,692          | 207,692            |
| Other salaries for instruction                |                 | 2,800            | 2,800              |                  | 38,731           | 38,731             |                | 41,531           | 41,531             |                | 41,531           | 41,531             |
| General Supplies                              |                 | 4,477            | 4,477              |                  | (85)             | (85)               |                | 4,392            | 4,392              |                | 4,390            | 4,390              |
| Other objects                                 |                 | 2,500            | 2,500              |                  | (2,500)          | (2,500)            |                |                  |                    |                |                  |                    |
| Total cognitive moderate                      | -               | 239,828          | 239,828            | -                | 14,146           | 14,146             | -              | 253,974          | 253,974            | -              | 253,613          | 253,613            |
| Learning and/or language disabilities:        |                 |                  |                    |                  |                  |                    |                |                  |                    |                |                  |                    |
| Salaries of teachers                          | 99,989          | 8,497,682        | 8,597,671          | 38,942           | (801,295)        | (762,353)          | 138,931        | 7,696,387        | 7,835,318          | 128,859        | 7,626,637        | 7,755,496          |
| Other salaries for instruction                |                 | 382,031          | 382,031            |                  | 89,872           | 89,872             |                | 471,903          | 471,903            |                | 415,079          | 415,079            |
| Purchased professional - educational services |                 | 20,000           | 20,000             |                  | (5,000)          | (5,000)            |                | 15,000           | 15,000             |                | 15,000           | 15,000             |
| Other purchased services                      |                 | 10,000           | 10,000             |                  | (10,000)         | (10,000)           |                |                  |                    |                |                  |                    |
| General supplies                              |                 | 189,618          | 189,618            |                  | 14,174           | 14,174             |                | 203,792          | 203,792            |                | 150,121          | 150,121            |
| Textbooks                                     |                 | 3,521            | 3,521              |                  | (650)            | (650)              |                | 2,871            | 2,871              |                |                  |                    |
| Other objects                                 |                 | 2,545            | 2,545              |                  |                  |                    |                | 2,545            | 2,545              |                | 501              | 501                |
| Total learning and/or language disabilities   | 99,989          | 9,105,397        | 9,205,386          | 38,942           | (712,899)        | (673,957)          | 138,931        | 8,392,498        | 8,531,429          | 128,859        | 8,207,338        | 8,336,197          |
| Auditory impairments:                         |                 |                  |                    |                  |                  |                    |                |                  |                    |                |                  |                    |
| Salaries of teachers                          |                 | 929,130          | 929,130            |                  | (157,000)        | (157,000)          |                | 772,130          | 772,130            |                | 766,191          | 766,191            |
| Other salaries for instruction                |                 | 424,515          | 424,515            |                  | (20,210)         | (20,210)           |                | 404,305          | 404,305            |                | 402,962          | 402,962            |
| Other purchased services                      |                 | 31,996           | 31,996             |                  | (14,000)         | (14,000)           |                | 17,996           | 17,996             |                |                  |                    |
| General supplies                              |                 | 21,061           | 21,061             |                  | (6,500)          | (6,500)            |                | 14,561           | 14,561             |                | 8,224            | 8,224              |
| Total auditory impairments                    | -               | 1,406,702        | 1,406,702          | -                | (197,710)        | (197,710)          | -              | 1,208,992        | 1,208,992          | -              | 1,177,377        | 1,177,377          |
| Behavioral disabilities:                      |                 |                  |                    |                  |                  |                    |                |                  |                    |                |                  |                    |
| Salaries of teachers                          |                 | 2,706,967        | 2,706,967          | 279,334          | (74,599)         | 204,735            | 279,334        | 2,632,368        | 2,911,702          | 274,117        | 2,591,957        | 2,866,074          |
| Other salaries for instruction                |                 | 652,336          | 652,336            |                  | 11,938           | 11,938             |                | 664,274          | 664,274            |                | 648,685          | 648,685            |
| General supplies                              |                 | 39,601           | 39,601             |                  | 1,421            | 1,421              |                | 41,022           | 41,022             |                | 36,528           | 36,528             |
| Other objects                                 |                 | 2,000            | 2,000              |                  |                  |                    |                | 2,000            | 2,000              |                | 1,870            | 1,870              |
| Total behavioral disabilities                 | -               | 3,400,904        | 3,400,904          | 279,334          | (61,240)         | 218,094            | 279,334        | 3,339,664        | 3,618,998          | 274,117        | 3,279,040        | 3,553,157          |

Newark Public Schools  
General Fund  
Combining Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
(Budgetary Basis)  
Year ended June 30, 2018

|   | Original Budget      |                          |                    | Budget Transfers     |                          |                    | Final Budget         |                          |                    | Actual               |                          |                    |
|---|----------------------|--------------------------|--------------------|----------------------|--------------------------|--------------------|----------------------|--------------------------|--------------------|----------------------|--------------------------|--------------------|
|   | Operating Fund 11-13 | Blended Resource Fund 15 | Total General Fund | Operating Fund 11-13 | Blended Resource Fund 15 | Total General Fund | Operating Fund 11-13 | Blended Resource Fund 15 | Total General Fund | Operating Fund 11-13 | Blended Resource Fund 15 | Total General Fund |
| Current expense (continued):                |                      |                          |                    |                      |                          |                    |                      |                          |                    |                      |                          |                    |
| Instruction (continued):                    |                      |                          |                    |                      |                          |                    |                      |                          |                    |                      |                          |                    |
| Special education (continued):              |                      |                          |                    |                      |                          |                    |                      |                          |                    |                      |                          |                    |
| Multiple disabilities:                      |                      |                          |                    |                      |                          |                    |                      |                          |                    |                      |                          |                    |
| Salaries of teachers                        |                      | \$ 2,525,861             | \$ 2,525,861       | \$ (24,462)          | \$ (24,462)              |                    | \$ 2,501,399         | \$ 2,501,399             |                    | \$ 2,485,960         | \$ 2,485,960             |                    |
| Other salaries for instruction              |                      | 712,611                  | 712,611            | 104,395              | 104,395                  |                    | 817,006              | 817,006                  |                    | 799,875              | 799,875                  |                    |
| Other purchased services                    |                      | 1,500                    | 1,500              |                      |                          |                    | 1,500                | 1,500                    |                    |                      |                          |                    |
| General supplies                            |                      | 46,328                   | 46,328             | (10,808)             | (10,808)                 |                    | 35,520               | 35,520                   |                    | 25,518               | 25,518                   |                    |
| Other objects                               |                      | 4,188                    | 4,188              | (1,900)              | (1,900)                  |                    | 2,288                | 2,288                    |                    | 1,234                | 1,234                    |                    |
| Total multiple disabilities                 | -                    | 3,290,488                | 3,290,488          | -                    | 67,225                   | 67,225             | -                    | 3,357,713                | 3,357,713          | -                    | 3,312,587                | 3,312,587          |
| Resource room/center:                       |                      |                          |                    |                      |                          |                    |                      |                          |                    |                      |                          |                    |
| Salaries of teachers                        | \$ 305,422           | 13,606,578               | 13,912,000         | \$ 368,243           | (219,489)                | 148,754            | \$ 673,665           | 13,387,089               | 14,060,754         | \$ 660,422           | 13,305,633               | 13,966,055         |
| Other salaries for instruction              |                      | 286,000                  | 286,000            | (104,817)            | (104,817)                |                    | 181,183              | 181,183                  |                    | 99,983               | 99,983                   |                    |
| General supplies                            |                      | 161,559                  | 161,559            | (42,080)             | (42,080)                 |                    | 119,479              | 119,479                  |                    | 88,413               | 88,413                   |                    |
| Textbooks                                   |                      | 15,400                   | 15,400             | (11,750)             | (11,750)                 |                    | 3,650                | 3,650                    |                    |                      |                          |                    |
| Other objects                               |                      | 12,154                   | 12,154             | (3,413)              | (3,413)                  |                    | 8,741                | 8,741                    |                    | 1,051                | 1,051                    |                    |
| Total resource room/center                  | 305,422              | 14,081,691               | 14,382,113         | 368,243              | (281,549)                | (13,306)           | 673,665              | 13,700,142               | 14,373,807         | 660,422              | 13,495,080               | 14,155,502         |
| Autism:                                     |                      |                          |                    |                      |                          |                    |                      |                          |                    |                      |                          |                    |
| Salaries of teachers                        |                      | 4,114,899                | 4,114,899          | 357,400              | 357,400                  |                    | 4,472,299            | 4,472,299                |                    | 4,469,644            | 4,469,644                |                    |
| Other salaries for instruction              |                      | 1,412,972                | 1,412,972          | 32,814               | 32,814                   |                    | 1,445,786            | 1,445,786                |                    | 1,434,988            | 1,434,988                |                    |
| Purchased professional-educational services |                      | 1,000                    | 1,000              |                      |                          |                    | 1,000                | 1,000                    |                    |                      |                          |                    |
| General supplies                            |                      | 108,127                  | 108,127            | (5,089)              | (5,089)                  |                    | 103,038              | 103,038                  |                    | 77,178               | 77,178                   |                    |
| Other objects                               |                      | 2,600                    | 2,600              |                      |                          |                    | 2,600                | 2,600                    |                    | 2,530                | 2,530                    |                    |
| Total autism                                | -                    | 5,639,598                | 5,639,598          | -                    | 385,125                  | 385,125            | -                    | 6,024,723                | 6,024,723          | -                    | 5,984,360                | 5,984,360          |
| Preschool disabilities-full time:           |                      |                          |                    |                      |                          |                    |                      |                          |                    |                      |                          |                    |
| Salaries of teachers                        | 2,004,222            |                          | 2,004,222          | 117,300              |                          | 117,300            | 2,121,522            |                          | 2,121,522          | 2,113,786            |                          | 2,113,786          |
| Other salaries for instruction              | 970,346              |                          | 970,346            | (78,300)             |                          | (78,300)           | 892,046              |                          | 892,046            | 835,913              |                          | 835,913            |
| General supplies                            | 36,720               |                          | 36,720             |                      |                          |                    | 36,720               |                          | 36,720             | 5,948                |                          | 5,948              |
| Total preschool disabilities - full time    | 3,011,288            | -                        | 3,011,288          | 39,000               | -                        | 39,000             | 3,050,288            | -                        | 3,050,288          | 2,955,647            | -                        | 2,955,647          |
| Home instruction:                           |                      |                          |                    |                      |                          |                    |                      |                          |                    |                      |                          |                    |
| Purchased professional-educational services | 577,171              |                          | 577,171            | 275,000              |                          | 275,000            | 852,171              |                          | 852,171            | 686,278              |                          | 686,278            |
| Total home instruction                      | 577,171              | -                        | 577,171            | 275,000              | -                        | 275,000            | 852,171              | -                        | 852,171            | 686,278              | -                        | 686,278            |
| Total special education                     | 3,993,870            | 38,569,898               | 42,563,768         | 1,000,519            | (990,890)                | 9,629              | 4,994,389            | 37,579,008               | 42,573,397         | 4,705,321            | 36,989,938               | 41,695,261         |
| Bilingual education:                        |                      |                          |                    |                      |                          |                    |                      |                          |                    |                      |                          |                    |
| Salaries of teachers                        | 194,010              | 18,766,046               | 18,960,056         | 261,008              | (1,097,300)              | (836,292)          | 455,018              | 17,668,746               | 18,123,764         | 453,657              | 17,598,475               | 18,052,132         |
| Other salaries for instruction              |                      | 944,911                  | 944,911            |                      | 81,866                   | 81,866             |                      | 1,026,777                | 1,026,777          |                      | 995,805                  | 995,805            |
| Purchased professional-educational services |                      | 10,000                   | 10,000             |                      | (10,000)                 | (10,000)           |                      |                          |                    |                      |                          |                    |
| Other Purchased Services                    |                      | 10,561                   | 10,561             |                      | (10,561)                 | (10,561)           |                      |                          |                    |                      |                          |                    |
| General supplies                            |                      | 65,870                   | 65,870             |                      | (13,718)                 | (13,718)           |                      | 52,152                   | 52,152             |                      | 33,179                   | 33,179             |
| Textbooks                                   |                      | 18,558                   | 18,558             |                      | (5,974)                  | (5,974)            |                      | 12,584                   | 12,584             |                      | 11,743                   | 11,743             |
| Other objects                               |                      | 12,500                   | 12,500             |                      | (10,000)                 | (10,000)           |                      | 2,500                    | 2,500              |                      | 2,500                    | 2,500              |
| Total bilingual education                   | 194,010              | 19,828,446               | 20,022,456         | 261,008              | (1,065,687)              | (804,679)          | 455,018              | 18,762,759               | 19,217,777         | 453,657              | 18,641,702               | 19,095,359         |

Newark Public Schools  
General Fund  
Combining Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
(Budgetary Basis)  
Year ended June 30, 2018

|  | Original Budget      |                          |                    | Budget Transfers     |                          |                    | Final Budget         |                          |                    | Actual               |                          |                    |
|--|----------------------|--------------------------|--------------------|----------------------|--------------------------|--------------------|----------------------|--------------------------|--------------------|----------------------|--------------------------|--------------------|
|  | Operating Fund 11-13 | Blended Resource Fund 15 | Total General Fund | Operating Fund 11-13 | Blended Resource Fund 15 | Total General Fund | Operating Fund 11-13 | Blended Resource Fund 15 | Total General Fund | Operating Fund 11-13 | Blended Resource Fund 15 | Total General Fund |
| Current expense (continued):                               |                      |                          |                    |                      |                          |                    |                      |                          |                    |                      |                          |                    |
| Instruction (continued):                                   |                      |                          |                    |                      |                          |                    |                      |                          |                    |                      |                          |                    |
| School sponsored co-curricular activities:                 |                      |                          |                    |                      |                          |                    |                      |                          |                    |                      |                          |                    |
| Salaries   | \$ 39,000            | \$ 1,125,963             | \$ 1,164,963       | \$ 55,134            | \$ (6,065)               | \$ 49,069          | \$ 94,134            | \$ 1,119,898             | \$ 1,214,032       | \$ 54,573            | \$ 1,073,624             | \$ 1,128,197       |
| Purchased professional-educational services                | 16,000               | 16,000                   |                    |                      | (10,000)                 | (10,000)           |                      | 6,000                    | 6,000              |                      | 300                      | 300                |
| Purchased services   | 30,000               | 30,000                   |                    |                      | (23,000)                 | (23,000)           |                      | 7,000                    | 7,000              |                      |                          |                    |
| Supplies and materials                                     | 93,558               | 93,558                   |                    |                      | (20,198)                 | (20,198)           |                      | 73,360                   | 73,360             |                      | 23,568                   | 23,568             |
| Other objects  | 319,350              | 14,500                   | 333,850            | (14,100)             |                          | (14,100)           | 305,250              | 14,500                   | 319,750            | 194,367              | 10,000                   | 204,367            |
| Total school sponsored co-curricular activities            | 358,350              | 1,280,021                | 1,638,371          | 41,034               | (59,263)                 | (18,229)           | 399,384              | 1,220,758                | 1,620,142          | 248,940              | 1,107,492                | 1,356,432          |
| School sponsored athletic activities:                      |                      |                          |                    |                      |                          |                    |                      |                          |                    |                      |                          |                    |
| Salaries   | 110,000              | 2,083,176                | 2,193,176          | 28,629               | 176,682                  | 205,311            | 138,629              | 2,259,858                | 2,398,487          | 112,656              | 2,202,557                | 2,315,213          |
| Purchased services   | 488,740              | 2,500                    | 491,240            | 12,700               | (2,500)                  | 10,200             | 501,440              |                          | 501,440            | 396,252              |                          | 396,252            |
| Supplies and materials                                     | 83,453               | 389,752                  | 473,205            | (5,015)              | (15,292)                 | (20,307)           | 80,438               | 374,460                  | 454,898            | 50,740               | 309,116                  | 359,856            |
| Other objects  |                      | 164,845                  | 164,845            | 10,000               | 44,889                   | 54,889             | 10,000               | 209,734                  | 219,734            | 7,168                | 208,636                  | 215,804            |
| Total school sponsored athletic activities                 | 684,193              | 2,640,273                | 3,324,466          | 46,314               | 203,779                  | 250,093            | 730,507              | 2,844,052                | 3,574,359          | 566,816              | 2,720,309                | 3,287,125          |
| Other instructional programs - instruction                 |                      |                          |                    |                      |                          |                    |                      |                          |                    |                      |                          |                    |
| Salaries   | 4,000                |                          | 4,000              |                      |                          |                    | 4,000                |                          | 4,000              | 3,712                |                          | 3,712              |
| Total other instructional programs - instruction           | 4,000                | -                        | 4,000              | -                    | -                        | -                  | 4,000                | -                        | 4,000              | 3,712                | -                        | 3,712              |
| Before / after school programs - instruction:              |                      |                          |                    |                      |                          |                    |                      |                          |                    |                      |                          |                    |
| Salaries of teachers                                       | 693,301              | 1,699,678                | 2,394,979          | 373,882              | 150,037                  | 523,919            | 1,069,183            | 1,849,715                | 2,918,898          | 1,031,746            | 1,732,977                | 2,784,723          |
| Other salaries for instruction                             |                      | 93,809                   | 93,809             |                      | 26,033                   | 26,033             |                      | 119,842                  | 119,842            |                      | 110,577                  | 110,577            |
| Purchased professional and technical services              | 129,420              |                          | 129,420            |                      |                          |                    | 129,420              |                          | 129,420            | 129,420              |                          | 129,420            |
| Supplies and materials                                     | 18,170               |                          | 18,170             | (900)                |                          | (900)              | 17,270               |                          | 17,270             | 10,659               |                          | 10,659             |
| Other objects  | 21,159               |                          | 21,159             | 8,632                |                          | 8,632              | 29,791               |                          | 29,791             | 19,299               |                          | 19,299             |
| Total before / after school programs - instruction         | 864,050              | 1,793,487                | 2,657,537          | 381,614              | 176,070                  | 557,684            | 1,245,664            | 1,969,557                | 3,215,221          | 1,211,124            | 1,843,554                | 3,054,678          |
| Before / after school programs - support services:         |                      |                          |                    |                      |                          |                    |                      |                          |                    |                      |                          |                    |
| Salaries   | 255,780              |                          | 255,780            | (7,000)              |                          | (7,000)            | 248,780              |                          | 248,780            | 244,031              |                          | 244,031            |
| Purchased services   | 7,474                |                          | 7,474              | 63,247               |                          | 63,247             | 70,721               |                          | 70,721             | 57,167               |                          | 57,167             |
| Supplies and materials                                     | 5,000                |                          | 5,000              | 7,368                |                          | 7,368              | 12,368               |                          | 12,368             | 12,368               |                          | 12,368             |
| Total before / after school programs - support services    | 268,254              | -                        | 268,254            | 63,615               | -                        | 63,615             | 331,869              | -                        | 331,869            | 313,566              | -                        | 313,566            |
| Alternative education programs - instruction:              |                      |                          |                    |                      |                          |                    |                      |                          |                    |                      |                          |                    |
| Salaries of teachers                                       |                      | 489,474                  | 489,474            |                      | (23,000)                 | (23,000)           |                      | 466,474                  | 466,474            |                      | 465,169                  | 465,169            |
| Purchased professional and technical services              | 2,105,015            | 110,000                  | 2,215,015          | 124,786              |                          | 124,786            | 2,229,801            | 110,000                  | 2,339,801          | 1,901,834            | 65,600                   | 1,967,434          |
| General supplies   |                      | 88,500                   | 88,500             | 80,000               | (3,500)                  | 76,500             | 80,000               | 85,000                   | 165,000            | 59,014               | 76,289                   | 135,303            |
| Other objects  |                      | 15,000                   | 15,000             | 7,500                |                          | 7,500              | 7,500                | 15,000                   | 22,500             | 3,768                | 13,989                   | 17,757             |
| Total alternative education programs - instruction         | 2,105,015            | 702,974                  | 2,807,989          | 212,286              | (26,500)                 | 185,786            | 2,317,301            | 676,474                  | 2,993,775          | 1,964,616            | 621,047                  | 2,585,663          |
| Alternative education programs - support services:         |                      |                          |                    |                      |                          |                    |                      |                          |                    |                      |                          |                    |
| Salaries   | 421,992              | 613,753                  | 1,035,745          | (76,085)             | (171,221)                | (247,306)          | 345,907              | 442,532                  | 788,439            | 139,661              | 426,114                  | 565,775            |
| Salaries of family liaisons / comm parent inv. Specialists |                      | 25,680                   | 25,680             |                      | 1,528                    | 1,528              |                      | 27,208                   | 27,208             |                      | 27,208                   | 27,208             |
| Purchased professional and educational services            |                      | 50,000                   | 50,000             |                      |                          |                    |                      | 50,000                   | 50,000             |                      | 7,928                    | 7,928              |
| Total alternative education programs - support services    | 421,992              | 689,433                  | 1,111,425          | (76,085)             | (169,693)                | (245,778)          | 345,907              | 519,740                  | 865,647            | 139,661              | 461,250                  | 600,911            |
| Other supplemental / at-risk programs - instruction:       |                      |                          |                    |                      |                          |                    |                      |                          |                    |                      |                          |                    |
| Salaries of reading specialists                            |                      | 264,346                  | 264,346            |                      | 17,302                   | 17,302             |                      | 281,648                  | 281,648            |                      | 281,648                  | 281,648            |
| Purchased professional and technical services              |                      | 422,832                  | 422,832            |                      | (37,791)                 | (37,791)           |                      | 385,041                  | 385,041            |                      | 253,386                  | 253,386            |
| Total other supplemental / at-risk programs - instruction  |                      | 687,178                  | 687,178            |                      | (20,489)                 | (20,489)           |                      | 666,689                  | 666,689            |                      | 535,034                  | 535,034            |
| Total instruction  | 44,794,455           | 206,177,659              | 250,972,114        | (11,996,132)         | 16,321                   | (11,979,811)       | 32,798,323           | 206,195,980              | 238,992,303        | 23,259,612           | 203,627,706              | 226,887,318        |

Newark Public Schools  
General Fund  
Combining Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
(Budgetary Basis)  
Year ended June 30, 2018

|  | 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     | \$ 355,382           |                          | \$ 355,382         | \$ 591,329           |                          | \$ 591,329         | \$ 946,711           |                          | \$ 946,711         | \$ 845,468           |                          | \$ 845,468         |
| Tuition to other school districts in the state-special     | 3,190,883            |                          | 3,190,883          | 654,439              |                          | 654,439            | 3,845,322            |                          | 3,845,322          | 3,110,520            |                          | 3,110,520          |
| Tuition to county vocational - regular                     | 8,593,922            |                          | 8,593,922          | (252,910)            |                          | (252,910)          | 8,341,012            |                          | 8,341,012          | 8,025,367            |                          | 8,025,367          |
| Tuition to county vocational - special                     | 1,242,176            |                          | 1,242,176          | (832)                |                          | (832)              | 1,241,344            |                          | 1,241,344          | 1,147,104            |                          | 1,147,104          |
| Tuition to county spec. svcs. & rds                        | 5,750,126            |                          | 5,750,126          | (1,050,830)          |                          | (1,050,830)        | 4,699,296            |                          | 4,699,296          | 2,671,760            |                          | 2,671,760          |
| Tuition to private school - hand in state                  | 25,462,311           |                          | 25,462,311         | (472,772)            |                          | (472,772)          | 24,989,539           |                          | 24,989,539         | 24,833,125           |                          | 24,833,125         |
| Tuition to private school - hand out state                 |                      |                          |                    | 79,120               |                          | 79,120             | 79,120               |                          | 79,120             | 79,116               |                          | 79,116             |
| Tuition to state facilities                                | 2,332,893            |                          | 2,332,893          |                      |                          |                    | 2,332,893            |                          | 2,332,893          | 2,332,893            |                          | 2,332,893          |
| Tuition - other  | 1,299,593            |                          | 1,299,593          | (279,653)            |                          | (279,653)          | 1,019,940            |                          | 1,019,940          | 974,936              |                          | 974,936            |
| Total undistributed expenditures - instruction             | 48,227,286           | -                        | 48,227,286         | (732,109)            | -                        | (732,109)          | 47,495,177           | -                        | 47,495,177         | 44,020,289           | -                        | 44,020,289         |
| Attendance and social work services:                       |                      |                          |                    |                      |                          |                    |                      |                          |                    |                      |                          |                    |
| Salaries   | 1,902,783            | \$ 3,775,590             | 5,678,373          | (96,204)             | \$ (266,262)             | (362,466)          | 1,806,579            | \$ 3,509,328             | 5,315,907          | 1,280,921            | \$ 3,476,506             | 4,757,427          |
| Salaries of family liaisons / comm parent inv. Specialists | 71,659               | 2,010,252                | 2,081,911          | 52,507               | (3,787)                  | 48,720             | 124,166              | 2,006,465                | 2,130,631          | 82,585               | 1,964,169                | 2,046,754          |
| Purchased professional and technical services              |                      | 4,000                    | 4,000              |                      |                          |                    |                      | 4,000                    | 4,000              |                      | 1,360                    | 1,360              |
| Other purchased services                                   | 6,740                |                          | 6,740              | (700)                |                          | (700)              | 6,040                |                          | 6,040              | 2,665                |                          | 2,665              |
| Supplies and materials                                     | 2,114                | 12,726                   | 14,840             | (42)                 | (944)                    | (986)              | 2,072                | 11,782                   | 13,854             | 979                  | 7,531                    | 8,510              |
| Other objects  | 918                  | 4,604                    | 5,522              | 4,075                | (1,001)                  | 3,074              | 4,993                | 3,603                    | 8,596              | 2,152                | 1,153                    | 3,305              |
| Total attendance and social work services                  | 1,984,214            | 5,807,172                | 7,791,386          | (40,364)             | (271,994)                | (312,358)          | 1,943,850            | 5,535,178                | 7,479,028          | 1,369,302            | 5,450,719                | 6,820,021          |
| Health services:   |                      |                          |                    |                      |                          |                    |                      |                          |                    |                      |                          |                    |
| Salaries   | 1,008,972            | 6,551,717                | 7,560,689          | (246,369)            | (88,853)                 | (335,222)          | 762,603              | 6,462,864                | 7,225,467          | 679,724              | 6,440,827                | 7,120,551          |
| Other salaries   | 694,797              | 195,972                  | 890,769            | 250,969              | 186,032                  | 437,001            | 945,766              | 382,004                  | 1,327,770          | 934,192              | 363,726                  | 1,297,918          |
| Purchased prof. and tech. services                         | 110,677              |                          | 110,677            |                      |                          |                    | 110,677              |                          | 110,677            | 13,488               |                          | 13,488             |
| Other purchased services                                   | 2,000                | 1,000                    | 3,000              |                      | (1,000)                  | (1,000)            | 2,000                |                          | 2,000              |                      |                          |                    |
| Supplies and materials                                     | 154,239              | 63,369                   | 217,628            | (19,775)             | (6,808)                  | (26,583)           | 134,484              | 56,361                   | 191,045            | 103,659              | 33,993                   | 137,652            |
| Other objects  | 7,085                |                          | 7,085              | 7,000                |                          | 7,000              | 14,085               |                          | 14,085             | 11,260               |                          | 11,260             |
| Total health services                                      | 1,977,790            | 6,812,058                | 8,789,848          | (8,173)              | 89,371                   | 81,196             | 1,969,615            | 6,901,429                | 8,871,044          | 1,742,323            | 6,838,546                | 8,580,869          |
| Other support services - student related services:         |                      |                          |                    |                      |                          |                    |                      |                          |                    |                      |                          |                    |
| Salaries   | 3,808,939            |                          | 3,808,939          | (115,955)            |                          | (115,955)          | 3,692,984            |                          | 3,692,984          | 3,657,098            |                          | 3,657,098          |
| Purchased professional educational services                | 3,956,495            |                          | 3,956,495          | 2,980,000            |                          | 2,980,000          | 6,936,495            |                          | 6,936,495          | 5,670,357            |                          | 5,670,357          |
| Total other support services - student related services    | 7,765,434            | -                        | 7,765,434          | 2,864,045            | -                        | 2,864,045          | 10,629,479           | -                        | 10,629,479         | 9,327,455            | -                        | 9,327,455          |
| Other support services - students - extra services:        |                      |                          |                    |                      |                          |                    |                      |                          |                    |                      |                          |                    |
| Salaries   | 13,143,828           |                          | 13,143,828         |                      |                          |                    | 13,143,828           |                          | 13,143,828         | 12,862,342           |                          | 12,862,342         |
| Total other support services - students - extra services   | 13,143,828           | -                        | 13,143,828         | -                    | -                        | -                  | 13,143,828           | -                        | 13,143,828         | 12,862,342           | -                        | 12,862,342         |
| Other support services - students -regular:                |                      |                          |                    |                      |                          |                    |                      |                          |                    |                      |                          |                    |
| Salaries of other prof. staff                              | 481,551              | 5,620,418                | 6,101,969          | (123,000)            | 454,762                  | 331,762            | 358,551              | 6,075,180                | 6,433,731          | 153,875              | 6,063,235                | 6,217,110          |
| Salaries secretary/clerical assta.                         |                      | 50,798                   | 50,798             |                      | 3,186                    | 3,186              |                      | 53,984                   | 53,984             |                      | 53,984                   | 53,984             |
| Other salaries   | 564,685              | 862,362                  | 1,427,047          | 244,026              | (110,613)                | 133,413            | 808,711              | 751,749                  | 1,560,460          | 799,640              | 735,033                  | 1,534,673          |
| Purchased professional - educational services              | 527,199              | 20,500                   | 547,699            | (22,032)             | (19,000)                 | (41,032)           | 505,167              | 1,500                    | 506,667            | 261,052              | 1,500                    | 262,552            |
| Other purchased prof. and tech. services                   | 131,619              |                          | 131,619            |                      |                          |                    | 131,619              |                          | 131,619            |                      |                          |                    |
| Other purchased services                                   | 31,322               | 56,405                   | 87,727             | (12,410)             | (50,000)                 | (62,410)           | 18,912               | 6,405                    | 25,317             | 13,308               |                          | 13,308             |
| Supplies and materials                                     | 5,957                | 24,652                   | 30,609             | 21,250               | (1,471)                  | 19,779             | 27,207               | 23,181                   | 50,388             | 21,090               | 11,110                   | 32,200             |
| Other objects  | 1,324                | 5,772                    | 7,096              | 14,667               | (1,725)                  | 12,942             | 15,991               | 4,047                    | 20,038             | 14,568               | 675                      | 15,243             |
| Total other support services - students - regular          | 1,743,657            | 6,640,907                | 8,384,564          | 122,501              | 275,139                  | 397,640            | 1,866,158            | 6,916,046                | 8,782,204          | 1,263,533            | 6,863,537                | 8,129,070          |

Newark Public Schools  
General Fund  
Combining Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
(Budgetary Basis)  
Year ended June 30, 2018

|   | Original Budget      |                          |                    | Budget Transfers     |                          |                    | Final Budget         |                          |                    | Actual               |                          |                    |
|---|----------------------|--------------------------|--------------------|----------------------|--------------------------|--------------------|----------------------|--------------------------|--------------------|----------------------|--------------------------|--------------------|
|   | Operating Fund 11-13 | Blended Resource Fund 15 | Total General Fund | Operating Fund 11-13 | Blended Resource Fund 15 | Total General Fund | Operating Fund 11-13 | Blended Resource Fund 15 | Total General Fund | Operating Fund 11-13 | Blended Resource Fund 15 | Total General Fund |
| Current expense (continued):  |                      |                          |                    |                      |                          |                    |                      |                          |                    |                      |                          |                    |
| Undistributed expenditures (continued):                             |                      |                          |                    |                      |                          |                    |                      |                          |                    |                      |                          |                    |
| Other support services - students special (child study teams)       |                      |                          |                    |                      |                          |                    |                      |                          |                    |                      |                          |                    |
| Salaries of other prof. staff                                       | \$ 15,015,691        |                          | \$ 15,015,691      | \$ 145,315           |                          | \$ 145,315         | \$ 15,161,006        |                          | \$ 15,161,006      | \$ 15,155,455        |                          | \$ 15,155,455      |
| Other salaries  | 375,550              |                          | 375,550            | 94,940               |                          | 94,940             | 470,490              |                          | 470,490            | 470,153              |                          | 470,153            |
| Other purchased prof. and tech. services                            | 831,801              |                          | 831,801            | (335,045)            |                          | (335,045)          | 496,756              |                          | 496,756            | 456,209              |                          | 456,209            |
| Misc. purchased services  | 17,738               |                          | 17,738             |                      |                          |                    | 17,738               |                          | 17,738             | 8,739                |                          | 8,739              |
| Supplies and materials  | 102,242              |                          | 102,242            | 30,200               |                          | 30,200             | 132,442              |                          | 132,442            | 119,156              |                          | 119,156            |
| Other objects   | 8,188                |                          | 8,188              | 9,652                |                          | 9,652              | 17,840               |                          | 17,840             | 16,174               |                          | 16,174             |
| Total other support services - students special (child study teams) | 16,351,210           | -                        | 16,351,210         | (54,938)             | -                        | (54,938)           | 16,296,272           | -                        | 16,296,272         | 16,225,886           | -                        | 16,225,886         |
| Improvement of instruction services/instructional staff:            |                      |                          |                    |                      |                          |                    |                      |                          |                    |                      |                          |                    |
| Salaries of supervisors of instruction                              |                      | \$ 7,323,601             | 7,323,601          |                      | \$ (562,795)             | (562,795)          |                      | \$ 6,760,806             | 6,760,806          |                      | \$ 6,703,324             | 6,703,324          |
| Salaries of other professional staff                                | 1,446,180            | 672,954                  | 2,119,134          | 140,877              | 87,671                   | 228,548            | 1,587,057            | 760,625                  | 2,347,682          | 1,473,362            | 758,276                  | 2,231,838          |
| Salaries of secretarial and clerical assistants                     |                      | 1,501,724                | 1,501,724          |                      | 180,906                  | 180,906            |                      | 1,682,630                | 1,682,630          |                      | 1,670,994                | 1,670,994          |
| Other salaries  | 5,978,159            | 617,872                  | 6,596,031          | (440,843)            | 142,167                  | (298,676)          | 5,537,316            | 760,039                  | 6,297,355          | 2,942,591            | 759,591                  | 3,702,182          |
| Salaries of facilitators, math & literacy coaches                   | 193,384              | 5,755,585                | 5,948,969          | 70,500               | 863,301                  | 933,801            | 263,884              | 6,618,886                | 6,882,770          | 255,034              | 6,605,819                | 6,860,853          |
| Purchased professional educational services                         | 1,042,375            | 104,255                  | 1,146,630          | (63,695)             | 106,208                  | 42,513             | 978,680              | 210,463                  | 1,189,143          | 671,096              | 141,778                  | 812,874            |
| Other Purchased professional and technical services                 | 684,406              |                          | 684,406            | (2,043)              |                          | (2,043)            | 682,363              |                          | 682,363            | 651,328              |                          | 651,328            |
| Other purchased services  | 104,838              | 32,090                   | 136,928            | (3,614)              | (23,090)                 | (26,704)           | 101,224              | 9,000                    | 110,224            | 64,500               | 8,680                    | 73,180             |
| Supplies and materials  | 34,097               | 47,355                   | 81,452             | 5,978                | (8,882)                  | (2,904)            | 40,075               | 38,473                   | 78,548             | 27,379               | 23,486                   | 50,865             |
| Other objects   | 35                   | 129,208                  | 129,243            | 10,500               | 6,264                    | 16,764             | 10,535               | 135,472                  | 146,007            | 3,173                | 91,232                   | 94,405             |
| Total improvement of instruction services/instructional staff       | 9,483,474            | 16,184,644               | 25,668,118         | (282,340)            | 791,750                  | 509,410            | 9,201,134            | 16,976,394               | 26,177,528         | 6,088,663            | 16,763,180               | 22,851,843         |
| Educational media services/school library:                          |                      |                          |                    |                      |                          |                    |                      |                          |                    |                      |                          |                    |
| Salaries  |                      | 1,077,887                | 1,077,887          | 50,000               | 19,294                   | 69,294             | 50,000               | 1,097,181                | 1,147,181          | 19,217               | 1,095,189                | 1,114,406          |
| Purchased prof. and tech. services                                  |                      | 4,850                    | 4,850              | 1,250                |                          | 1,250              | 1,250                | 4,850                    | 6,100              | 1,250                | 4,849                    | 6,099              |
| Supplies and materials  |                      | 70,485                   | 70,485             | 250,000              | (7,476)                  | 242,524            | 250,000              | 63,009                   | 313,009            | 244,713              | 44,171                   | 288,884            |
| Other objects   |                      | 24,846                   | 24,846             |                      | (302)                    | (302)              |                      | 24,544                   | 24,544             |                      | 23,210                   | 23,210             |
| Total educational media services/school library                     | -                    | 1,178,068                | 1,178,068          | 301,250              | 11,516                   | 312,766            | 301,250              | 1,189,584                | 1,490,834          | 265,180              | 1,167,419                | 1,432,599          |
| Instructional staff training services:                              |                      |                          |                    |                      |                          |                    |                      |                          |                    |                      |                          |                    |
| Purchased professional - educational services                       | 242,300              | 368,166                  | 610,466            | 35,271               | (75,261)                 | (39,990)           | 277,571              | 292,905                  | 570,476            | 211,111              | 236,440                  | 447,551            |
| Other purchased services  | 480,591              | 39,764                   | 520,355            |                      | (23,518)                 | (23,518)           | 480,591              | 16,246                   | 496,837            | 126,663              | 3,713                    | 130,376            |
| Supplies and materials  |                      | 55,851                   | 55,851             |                      | (25,008)                 | (25,008)           |                      | 30,843                   | 30,843             |                      | 16,445                   | 16,445             |
| Other objects   |                      | 10,000                   | 10,000             |                      | (10,000)                 | (10,000)           |                      |                          |                    |                      |                          |                    |
| Total instructional staff training services                         | 722,891              | 473,781                  | 1,196,672          | 35,271               | (133,787)                | (98,516)           | 758,162              | 339,994                  | 1,098,156          | 337,774              | 256,598                  | 594,372            |
| Support services - general administration:                          |                      |                          |                    |                      |                          |                    |                      |                          |                    |                      |                          |                    |
| Salaries  | 794,987              |                          | 794,987            | (130,725)            |                          | (130,725)          | 664,262              |                          | 664,262            | 555,055              |                          | 555,055            |
| Salaries of attorneys   | 746,823              |                          | 746,823            | 53,000               |                          | 53,000             | 799,823              |                          | 799,823            | 702,517              |                          | 702,517            |
| Other salaries  | 2,303,368            |                          | 2,303,368          | (25,991)             |                          | (25,991)           | 2,277,377            |                          | 2,277,377          | 2,200,939            |                          | 2,200,939          |
| Legal services  | 2,596,635            |                          | 2,596,635          | 300,000              |                          | 300,000            | 2,896,635            |                          | 2,896,635          | 1,825,796            |                          | 1,825,796          |
| Expenditure & internal control audit fees                           | 333,250              |                          | 333,250            |                      |                          |                    | 333,250              |                          | 333,250            | 169,125              |                          | 169,125            |
| Other purchased prof. services                                      | 155,950              |                          | 155,950            | 8,000                |                          | 8,000              | 163,950              |                          | 163,950            | 120,107              |                          | 120,107            |
| Purchased tech. services  | 277,460              |                          | 277,460            | (5,411)              |                          | (5,411)            | 272,049              |                          | 272,049            | 136,316              |                          | 136,316            |
| Communications/telephone  | 4,167,308            |                          | 4,167,308          | (363,107)            |                          | (363,107)          | 3,804,201            |                          | 3,804,201          | 1,149,221            |                          | 1,149,221          |
| Miscellaneous purchased services                                    | 218,429              |                          | 218,429            | (33,275)             |                          | (33,275)           | 185,154              |                          | 185,154            | 125,657              |                          | 125,657            |
| General supplies  | 15,755               |                          | 15,755             |                      |                          |                    | 15,755               |                          | 15,755             | 4,721                |                          | 4,721              |
| Judgments against the school district                               | 2,500,000            |                          | 2,500,000          | (1,550,000)          |                          | (1,550,000)        | 950,000              |                          | 950,000            | 702,825              |                          | 702,825            |
| Miscellaneous expenditures  | 182,901              |                          | 182,901            | (14,511)             |                          | (14,511)           | 168,390              |                          | 168,390            | 99,970               |                          | 99,970             |
| Total support services - general administration                     | 14,292,866           | -                        | 14,292,866         | (1,762,020)          | -                        | (1,762,020)        | 12,530,846           | -                        | 12,530,846         | 7,792,249            | -                        | 7,792,249          |

Newark Public Schools  
General Fund  
Combining Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
(Budgetary Basis)  
Year ended June 30, 2018

|   | 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 |
| <b>Current expense (continued):</b>                     |                      |                          |                    |                      |                          |                    |                      |                          |                    |                      |                          |                    |
| <b>Undistributed expenditures (continued):</b>          |                      |                          |                    |                      |                          |                    |                      |                          |                    |                      |                          |                    |
| <b>Support services -school administration:</b>         |                      |                          |                    |                      |                          |                    |                      |                          |                    |                      |                          |                    |
| Salaries of principals/asst. principals                 | \$ 1,862,512         | \$ 14,693,422            | \$ 16,555,934      | \$ 4,678             | \$ (495,211)             | \$ (490,533)       | \$ 1,867,190         | \$ 14,198,211            | \$ 16,065,401      | \$ 1,789,859         | \$ 14,142,381            | \$ 15,932,240      |
| Salaries secretary/clerical assts.                      |                      | 1,501,724                | 1,501,724          | 87,000               | 3,688,721                | 3,775,721          | 87,000               | 5,190,445                | 5,277,445          | 34,804               | 5,177,878                | 5,212,682          |
| Other salaries  | 140,383              | 10,212,225               | 10,352,608         | (4,021)              | (3,375,041)              | (3,379,062)        | 136,362              | 6,837,184                | 6,973,546          | 128,363              | 6,731,515                | 6,859,878          |
| Purchased professional and technical services           |                      | 103,500                  | 103,500            |                      | (58,452)                 | (58,452)           |                      | 45,048                   | 45,048             |                      |                          |                    |
| Other purchased services                                |                      | 1,058,511                | 1,058,511          | 9,837                | (57,355)                 | (47,518)           | 9,837                | 1,001,156                | 1,010,993          | 1,053                | 634,237                  | 635,290            |
| Supplies and materials                                  |                      | 402,308                  | 402,308            | 29,000               | (7,453)                  | 21,547             | 29,000               | 394,855                  | 423,855            | 26,635               | 294,965                  | 321,600            |
| Other objects   | 525                  | 312,589                  | 313,114            |                      | 64,548                   | 64,548             | 525                  | 377,137                  | 377,662            |                      | 229,378                  | 229,378            |
| <b>Total support services - school administration</b>   | <b>2,003,420</b>     | <b>28,284,279</b>        | <b>30,287,699</b>  | <b>126,494</b>       | <b>(240,243)</b>         | <b>(113,749)</b>   | <b>2,129,914</b>     | <b>28,044,036</b>        | <b>30,173,950</b>  | <b>1,980,714</b>     | <b>27,210,354</b>        | <b>29,191,068</b>  |
| <b>Central Services:</b>                                |                      |                          |                    |                      |                          |                    |                      |                          |                    |                      |                          |                    |
| Salaries  | 9,291,010            |                          | 9,291,010          | 43,653               |                          | 43,653             | 9,334,663            |                          | 9,334,663          | 8,118,032            |                          | 8,118,032          |
| Purchased professional services                         | 1,584,344            |                          | 1,584,344          | 1,393,392            |                          | 1,393,392          | 2,977,736            |                          | 2,977,736          | 2,098,801            |                          | 2,098,801          |
| Purchased technical services                            | 623,610              |                          | 623,610            | 855,000              |                          | 855,000            | 1,478,610            |                          | 1,478,610          | 1,173,104            |                          | 1,173,104          |
| Misc purchased services                                 | 302,877              |                          | 302,877            | 17,580               |                          | 17,580             | 320,457              |                          | 320,457            | 121,102              |                          | 121,102            |
| Supplies and materials                                  | 124,977              |                          | 124,977            | 27,564               |                          | 27,564             | 152,541              |                          | 152,541            | 89,935               |                          | 89,935             |
| Miscellaneous expenditures                              | 91,038               |                          | 91,038             | 219,755              |                          | 219,755            | 310,793              |                          | 310,793            | 213,802              |                          | 213,802            |
| <b>Total Central Services</b>                           | <b>12,017,856</b>    | <b>-</b>                 | <b>12,017,856</b>  | <b>2,556,944</b>     | <b>-</b>                 | <b>2,556,944</b>   | <b>14,574,800</b>    | <b>-</b>                 | <b>14,574,800</b>  | <b>11,814,776</b>    | <b>-</b>                 | <b>11,814,776</b>  |
| <b>Admin Info Technology:</b>                           |                      |                          |                    |                      |                          |                    |                      |                          |                    |                      |                          |                    |
| Salaries  | 2,095,068            |                          | 2,095,068          | 63,000               |                          | 63,000             | 2,158,068            |                          | 2,158,068          | 2,154,220            |                          | 2,154,220          |
| Purchased professional services                         | 1,232,223            |                          | 1,232,223          |                      |                          |                    | 1,232,223            |                          | 1,232,223          | 881,842              |                          | 881,842            |
| Purchased technical services                            | 3,468,938            |                          | 3,468,938          | (487,081)            |                          | (487,081)          | 2,981,857            |                          | 2,981,857          | 2,564,541            |                          | 2,564,541          |
| Other purchased services                                | 82,620               |                          | 82,620             | 1,715,000            |                          | 1,715,000          | 1,797,620            |                          | 1,797,620          | 1,778,411            |                          | 1,778,411          |
| Supplies and materials                                  | 415,216              |                          | 415,216            | 417,895              |                          | 417,895            | 833,111              |                          | 833,111            | 543,332              |                          | 543,332            |
| Other objects   | 7,931                |                          | 7,931              | 360                  |                          | 360                | 8,291                |                          | 8,291              | 3,331                |                          | 3,331              |
| <b>Total Admin Info Technology</b>                      | <b>7,301,996</b>     | <b>-</b>                 | <b>7,301,996</b>   | <b>1,709,174</b>     | <b>-</b>                 | <b>1,709,174</b>   | <b>9,011,170</b>     | <b>-</b>                 | <b>9,011,170</b>   | <b>7,925,677</b>     | <b>-</b>                 | <b>7,925,677</b>   |
| <b>Required maintenance for school facilities:</b>      |                      |                          |                    |                      |                          |                    |                      |                          |                    |                      |                          |                    |
| Salaries  | 14,108,026           |                          | 14,108,026         | (753,175)            |                          | (753,175)          | 13,354,851           |                          | 13,354,851         | 12,556,404           |                          | 12,556,404         |
| Cleaning, repair and maintenance services               | 4,245,257            |                          | 4,245,257          | 793,457              |                          | 793,457            | 5,038,714            |                          | 5,038,714          | 3,018,214            |                          | 3,018,214          |
| General supplies  | 1,208,879            |                          | 1,208,879          | 601,040              |                          | 601,040            | 1,809,919            |                          | 1,809,919          | 1,590,607            |                          | 1,590,607          |
| Other objects   | 2,141                |                          | 2,141              | (135)                |                          | (135)              | 2,006                |                          | 2,006              | 2,006                |                          | 2,006              |
| <b>Total required maintenance for school facilities</b> | <b>19,564,303</b>    | <b>-</b>                 | <b>19,564,303</b>  | <b>641,187</b>       | <b>-</b>                 | <b>641,187</b>     | <b>20,205,490</b>    | <b>-</b>                 | <b>20,205,490</b>  | <b>17,167,231</b>    | <b>-</b>                 | <b>17,167,231</b>  |
| <b>Custodial services:</b>                              |                      |                          |                    |                      |                          |                    |                      |                          |                    |                      |                          |                    |
| Salaries  | 21,387,304           |                          | 21,387,304         | 489,052              |                          | 489,052            | 21,876,356           |                          | 21,876,356         | 20,051,036           |                          | 20,051,036         |
| Purchased professional and technical services           | 680,913              |                          | 680,913            | 124,689              |                          | 124,689            | 805,602              |                          | 805,602            | 635,087              |                          | 635,087            |
| Cleaning, repair and maintenance services               | 3,883,604            |                          | 3,883,604          | 1,109,404            |                          | 1,109,404          | 4,993,008            |                          | 4,993,008          | 4,876,622            |                          | 4,876,622          |
| Rental of land bldgs. - non-lease purchase              | 5,126,912            |                          | 5,126,912          | 6,408,889            |                          | 6,408,889          | 11,535,801           |                          | 11,535,801         | 10,541,554           |                          | 10,541,554         |
| Other purchased property services                       | 1,151,100            |                          | 1,151,100          | 167,318              |                          | 167,318            | 1,318,418            |                          | 1,318,418          | 1,318,418            |                          | 1,318,418          |
| Insurance   | 2,870,656            |                          | 2,870,656          |                      |                          |                    | 2,870,656            |                          | 2,870,656          | 2,783,577            |                          | 2,783,577          |
| Misc. purchased services                                | 89,888               |                          | 89,888             | (28,488)             |                          | (28,488)           | 61,400               |                          | 61,400             | 30,727               |                          | 30,727             |
| General supplies  | 1,236,484            |                          | 1,236,484          | 77,689               |                          | 77,689             | 1,314,173            |                          | 1,314,173          | 1,249,534            |                          | 1,249,534          |
| Energy (electricity)                                    | 5,514,479            |                          | 5,514,479          | 5,730,000            |                          | 5,730,000          | 11,244,479           |                          | 11,244,479         | 11,160,370           |                          | 11,160,370         |
| Energy (natural gas)                                    | 6,207,831            |                          | 6,207,831          | (5,650,000)          |                          | (5,650,000)        | 557,831              |                          | 557,831            | 557,831              |                          | 557,831            |
| Energy (oil)  | 206,387              |                          | 206,387            |                      |                          |                    | 206,387              |                          | 206,387            | 112,684              |                          | 112,684            |
| Other objects   | 123,084              |                          | 123,084            | (17,739)             |                          | (17,739)           | 105,345              |                          | 105,345            | 89,244               |                          | 89,244             |
| <b>Total custodial services</b>                         | <b>48,478,642</b>    | <b>-</b>                 | <b>48,478,642</b>  | <b>8,410,814</b>     | <b>-</b>                 | <b>8,410,814</b>   | <b>56,889,456</b>    | <b>-</b>                 | <b>56,889,456</b>  | <b>53,406,684</b>    | <b>-</b>                 | <b>53,406,684</b>  |

Newark Public Schools  
General Fund  
Combining Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
(Budgetary Basis)  
Year ended June 30, 2018

|  | Original Budget      |                          |                    | Budget Transfers     |                          |                    | Final Budget         |                          |                    | Actual               |                          |                    |
|--|----------------------|--------------------------|--------------------|----------------------|--------------------------|--------------------|----------------------|--------------------------|--------------------|----------------------|--------------------------|--------------------|
|  | Operating Fund 11-13 | Blended Resource Fund 15 | Total General Fund | Operating Fund 11-13 | Blended Resource Fund 15 | Total General Fund | Operating Fund 11-13 | Blended Resource Fund 15 | Total General Fund | Operating Fund 11-13 | Blended Resource Fund 15 | Total General Fund |
| Current expense (continued):                                       |                      |                          |                    |                      |                          |                    |                      |                          |                    |                      |                          |                    |
| Security:  |                      |                          |                    |                      |                          |                    |                      |                          |                    |                      |                          |                    |
| Salaries   | \$ 6,144,119         | \$ 7,594,379             | \$ 13,738,498      | \$ 30,355            | \$ (537,583)             | \$ (507,028)       | \$ 6,174,674         | \$ 7,056,796             | \$ 13,231,470      | \$ 5,988,601         | \$ 6,973,778             | \$ 12,962,379      |
| Purchased professional and technical services                      | 46,150               |                          | 46,150             | 922,323              |                          | 922,323            | 968,473              |                          | 968,473            | 39,404               |                          | 39,404             |
| Cleaning, repair and maintenance services                          | 1,034                |                          | 1,034              |                      |                          |                    | 1,034                |                          | 1,034              | 630                  |                          | 630                |
| General supplies   | 16,071               | 58,419                   | 74,490             | 321,137              | (274)                    | 320,863            | 337,208              | 58,145                   | 395,353            | 16,227               | 29,943                   | 46,170             |
| Total security   | 6,207,374            | 7,652,798                | 13,860,172         | 1,274,015            | (537,857)                | 736,158            | 7,481,389            | 7,114,941                | 14,596,330         | 6,044,862            | 7,003,721                | 13,048,583         |
| Student transportation services:                                   |                      |                          |                    |                      |                          |                    |                      |                          |                    |                      |                          |                    |
| Salaries for pupil trans. - (other than between home/school)       | 807,671              |                          | 807,671            | 396,591              |                          | 396,591            | 1,204,262            |                          | 1,204,262          | 1,194,937            |                          | 1,194,937          |
| Salaries for pupil trans. - (between home & school-nonpublic)      |                      |                          |                    | 47,225               |                          | 47,225             | 47,225               |                          | 47,225             | 47,147               |                          | 47,147             |
| Management fee- ESC & CTSA trans. program                          | 480,441              |                          | 480,441            | 446,000              |                          | 446,000            | 926,441              |                          | 926,441            | 905,322              |                          | 905,322            |
| Other purchased professional and technical services                | 96,493               |                          | 96,493             |                      |                          |                    | 96,493               |                          | 96,493             | 61,478               |                          | 61,478             |
| Cleaning, repair and maintenance services                          | 122,525              |                          | 122,525            | 75,000               |                          | 75,000             | 197,525              |                          | 197,525            | 173,601              |                          | 173,601            |
| Rental payments-school buses                                       |                      |                          |                    | 7,283                |                          | 7,283              | 7,283                |                          | 7,283              | 6,109                |                          | 6,109              |
| Contracted services (between home and sch.) - vendor               | 5,644,485            |                          | 5,644,485          | (2,013,321)          |                          | (2,013,321)        | 3,631,164            |                          | 3,631,164          | 3,563,900            |                          | 3,563,900          |
| Contracted services (other than home to sch.) - vendor             | 748,943              | 605,205                  | 1,354,148          | (58,813)             | 86,961                   | 28,148             | 690,130              | 692,166                  | 1,382,296          | 180,904              | 424,582                  | 605,486            |
| Contracted services (regular) - esc                                | 955,397              |                          | 955,397            | 438,000              |                          | 438,000            | 1,393,397            |                          | 1,393,397          | 1,045,812            |                          | 1,045,812          |
| Contracted services (special od.) - esc                            | 26,281,559           |                          | 26,281,559         | 4,146,717            |                          | 4,146,717          | 30,428,276           |                          | 30,428,276         | 30,096,079           |                          | 30,096,079         |
| Contracted services - aid in lieu of payments - nonpublic          | 400,000              |                          | 400,000            |                      |                          |                    | 400,000              |                          | 400,000            | 397,943              |                          | 397,943            |
| Contracted services - aid in lieu of payments - charter            | 400,000              |                          | 400,000            | (200,000)            |                          | (200,000)          | 200,000              |                          | 200,000            | 135,784              |                          | 135,784            |
| Miscellaneous purchased services                                   | 8,519                |                          | 8,519              |                      |                          |                    | 8,519                |                          | 8,519              | 6,836                |                          | 6,836              |
| Supplies and materials   | 89,767               |                          | 89,767             | (2,000)              |                          | (2,000)            | 87,767               |                          | 87,767             | 38,468               |                          | 38,468             |
| Other Objects  | 8,589                |                          | 8,589              | 27,000               |                          | 27,000             | 35,589               |                          | 35,589             | 6,787                |                          | 6,787              |
| Total student transportation services                              | 36,044,392           | 605,205                  | 36,649,597         | 3,309,682            | 86,961                   | 3,396,643          | 39,354,074           | 692,166                  | 40,046,240         | 37,861,107           | 424,582                  | 38,285,689         |
| Unallocated benefits - employee benefits:                          |                      |                          |                    |                      |                          |                    |                      |                          |                    |                      |                          |                    |
| Social security contributions                                      | 9,721,556            |                          | 9,721,556          | (14,500)             |                          | (14,500)           | 9,707,056            |                          | 9,707,056          | 8,871,705            |                          | 8,871,705          |
| T.P.A.F. Contributions - ERIP (Early Retirement Incentive Program) | 2,643,829            |                          | 2,643,829          | (8,000)              |                          | (8,000)            | 2,635,829            |                          | 2,635,829          | 2,635,829            |                          | 2,635,829          |
| Other retirement contributions - pers                              | 3,539,026            |                          | 3,539,026          |                      |                          |                    | 3,539,026            |                          | 3,539,026          | 3,346,465            |                          | 3,346,465          |
| Other retirement contributions - deferred pers                     | 582,638              |                          | 582,638            | 7,400                |                          | 7,400              | 590,038              |                          | 590,038            | 590,036              |                          | 590,036            |
| Unemployment compensation  | 4,300,000            |                          | 4,300,000          |                      |                          |                    | 4,300,000            |                          | 4,300,000          | 2,180,941            |                          | 2,180,941          |
| Worker's compensation  | 11,742,500           |                          | 11,742,500         | 1,250,000            |                          | 1,250,000          | 12,992,500           |                          | 12,992,500         | 12,448,598           |                          | 12,448,598         |
| Health benefits  | 19,691,290           | 59,196,779               | 78,888,069         | 307,839              | 6,898                    | 314,737            | 19,999,129           | 59,203,677               | 79,202,806         | 11,010,670           | 59,203,677               | 70,214,347         |
| Tuition reimbursement  | 666,833              |                          | 666,833            |                      |                          |                    | 666,833              |                          | 666,833            | 274,211              |                          | 274,211            |
| Other employment benefits  | 12,260,730           |                          | 12,260,730         | 45,800               |                          | 45,800             | 12,306,530           |                          | 12,306,530         | 12,306,511           |                          | 12,306,511         |
| Total unallocated benefits   | 65,148,402           | 59,196,779               | 124,345,181        | 1,988,539            | 6,898                    | 1,995,437          | 66,736,941           | 59,203,677               | 125,940,618        | 53,664,966           | 59,203,677               | 112,868,643        |
| On-behalf payments:  |                      |                          |                    |                      |                          |                    |                      |                          |                    |                      |                          |                    |
| On-behalf TPAF pension and annuity fund                            |                      |                          |                    |                      |                          |                    |                      |                          |                    | 39,652,976           |                          | 39,652,976         |
| On-behalf TPAF post retirement medical                             |                      |                          |                    |                      |                          |                    |                      |                          |                    | 25,611,015           |                          | 25,611,015         |
| On-behalf TPAF long-term disability insurance                      |                      |                          |                    |                      |                          |                    |                      |                          |                    | 62,215               |                          | 62,215             |
| Reimbursed TPAF social security contributions                      |                      |                          |                    |                      |                          |                    |                      |                          |                    | 22,341,450           |                          | 22,341,450         |
| Total on-behalf payments   |                      |                          |                    |                      |                          |                    |                      |                          |                    | 87,667,656           |                          | 87,667,656         |
| Total undistributed expenditures                                   | 312,459,035          | 132,835,691              | 445,294,726        | 20,059,970           | 77,754                   | 20,137,724         | 332,519,005          | 132,913,445              | 465,432,450        | 378,828,669          | 131,184,333              | 510,013,002        |
| Total expenditures - current expense                               | 357,253,490          | 339,013,350              | 696,266,840        | 8,063,838            | 94,075                   | 8,157,913          | 365,517,328          | 339,107,425              | 704,624,753        | 402,088,281          | 334,812,039              | 736,900,320        |



Newark Public Schools  
General Fund  
Combining Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
(Budgetary Basis)  
Year ended June 30, 2018

|   | 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 |
| <b>Capital outlay</b>                                     |                      |                          |                    |                      |                          |                    |                      |                          |                    |                      |                          |                    |
| <b>Equipment:</b>   |                      |                          |                    |                      |                          |                    |                      |                          |                    |                      |                          |                    |
| Regular programs - instruction:                           |                      |                          |                    |                      |                          |                    |                      |                          |                    |                      |                          |                    |
| Kindergarten  |                      | \$ 10,000                | \$ 10,000          |                      | \$ (10,000)              | \$ (10,000)        |                      |                          |                    |                      |                          |                    |
| Grades 1-5  |                      | 171,937                  | 171,937            | \$ 161,489           | (63,861)                 | 97,628             | \$ 161,489           | \$ 108,076               | \$ 269,565         | \$ 50,181            | \$ 72,698                | \$ 122,879         |
| Grades 6-8  |                      | 35,606                   | 35,606             |                      | 48,988                   | 48,988             |                      | 84,594                   | 84,594             |                      | 9,142                    | 9,142              |
| Grades 9-12   |                      | 47,240                   | 47,240             | 61,922               | 6,045                    | 67,967             | 61,922               | 53,285                   | 115,207            | 38,990               | 53,285                   | 92,275             |
| Special Education - instruction:                          |                      |                          |                    |                      |                          |                    |                      |                          |                    |                      |                          |                    |
| Learning and/or Language Disabilities Mild or Moderate.   |                      | 36,195                   | 36,195             |                      | (5,252)                  | (5,252)            |                      | 30,943                   | 30,943             |                      |                          |                    |
| Resource room / resource center                           |                      | 10,000                   | 10,000             |                      | (10,000)                 | (10,000)           |                      |                          |                    |                      |                          |                    |
| Autism  |                      | 12,200                   | 12,200             |                      |                          |                    |                      | 12,200                   | 12,200             |                      |                          |                    |
| Instructional Alternative Education Programs              |                      | 83,275                   | 83,275             |                      |                          |                    |                      | 83,275                   | 83,275             |                      |                          |                    |
| Non-Instructional   |                      | 565,794                  | 565,794            |                      | (22,047)                 | (22,047)           |                      | 543,747                  | 543,747            |                      | 197,725                  | 197,725            |
| Health Services   |                      |                          |                    | 19,425               |                          | 19,425             | 19,425               |                          | 19,425             | 14,740               |                          | 14,740             |
| Support services school administration                    |                      | 146,975                  | 146,975            |                      | (45,104)                 | (45,104)           |                      | 101,871                  | 101,871            |                      | 69,587                   | 69,587             |
| Central services  | \$ 15,000            |                          | 15,000             | 8,200                |                          | 8,200              | 23,200               |                          | 23,200             | 8,019                |                          | 8,019              |
| Admin info tech   | 337,159              |                          | 337,159            | 443,524              |                          | 443,524            | 780,683              |                          | 780,683            | 72,428               |                          | 72,428             |
| Security  |                      | 7,840                    | 7,840              |                      | (5,357)                  | (5,357)            |                      | 2,483                    | 2,483              |                      | 968                      | 968                |
| Student Transportation Services                           |                      |                          |                    | 420,000              |                          | 420,000            | 420,000              |                          | 420,000            | 412,986              |                          | 412,986            |
| <b>Total equipment</b>                                    | <b>352,159</b>       | <b>1,127,062</b>         | <b>1,479,221</b>   | <b>1,114,560</b>     | <b>(106,588)</b>         | <b>1,007,972</b>   | <b>1,466,719</b>     | <b>1,020,474</b>         | <b>2,487,193</b>   | <b>597,344</b>       | <b>403,405</b>           | <b>1,000,749</b>   |
| <b>Facilities acquisition and construction services:</b>  |                      |                          |                    |                      |                          |                    |                      |                          |                    |                      |                          |                    |
| Other purchased services                                  | 360,336              |                          | 360,336            |                      |                          |                    | 360,336              |                          | 360,336            | 311,950              |                          | 311,950            |
| Construction services                                     | 811,592              |                          | 811,592            | 1,766,400            |                          | 1,766,400          | 2,577,992            |                          | 2,577,992          | 1,946,498            |                          | 1,946,498          |
| <b>Total facilities acquisition and construction svcs</b> | <b>1,171,928</b>     | <b>-</b>                 | <b>1,171,928</b>   | <b>1,766,400</b>     | <b>-</b>                 | <b>1,766,400</b>   | <b>2,938,328</b>     | <b>-</b>                 | <b>2,938,328</b>   | <b>2,258,448</b>     | <b>-</b>                 | <b>2,258,448</b>   |
| <b>Total capital outlay</b>                               | <b>1,524,087</b>     | <b>1,127,062</b>         | <b>2,651,149</b>   | <b>2,880,960</b>     | <b>(106,588)</b>         | <b>2,774,372</b>   | <b>4,405,047</b>     | <b>1,020,474</b>         | <b>5,425,521</b>   | <b>2,855,792</b>     | <b>403,405</b>           | <b>3,259,197</b>   |
| <b>Special schools:</b>                                   |                      |                          |                    |                      |                          |                    |                      |                          |                    |                      |                          |                    |
| Summer school - instruction:                              |                      |                          |                    |                      |                          |                    |                      |                          |                    |                      |                          |                    |
| Other salaries for instruction                            | 1,091,913            |                          | 1,091,913          | (6,406)              |                          | (6,406)            | 1,085,507            |                          | 1,085,507          | 1,017,821            |                          | 1,017,821          |
| Purchased professional and technical services             | 1,308,653            |                          | 1,308,653          | (69,777)             |                          | (69,777)           | 1,238,876            |                          | 1,238,876          | 1,205,291            |                          | 1,205,291          |
| General supplies  | 126,573              |                          | 126,573            | (1,301)              |                          | (1,301)            | 125,272              |                          | 125,272            | 124,710              |                          | 124,710            |
| Other objects   | 7,177                |                          | 7,177              |                      |                          |                    | 7,177                |                          | 7,177              | 6,935                |                          | 6,935              |
| <b>Total summer school - instruction</b>                  | <b>2,534,316</b>     | <b>-</b>                 | <b>2,534,316</b>   | <b>(77,484)</b>      | <b>-</b>                 | <b>(77,484)</b>    | <b>2,456,832</b>     | <b>-</b>                 | <b>2,456,832</b>   | <b>2,354,757</b>     | <b>-</b>                 | <b>2,354,757</b>   |
| Summer school - support services:                         |                      |                          |                    |                      |                          |                    |                      |                          |                    |                      |                          |                    |
| Salaries  | 562,104              |                          | 562,104            | (1,167)              |                          | (1,167)            | 560,937              |                          | 560,937            | 399,146              |                          | 399,146            |
| <b>Total summer school support services</b>               | <b>562,104</b>       | <b>-</b>                 | <b>562,104</b>     | <b>(1,167)</b>       | <b>-</b>                 | <b>(1,167)</b>     | <b>560,937</b>       | <b>-</b>                 | <b>560,937</b>     | <b>399,146</b>       | <b>-</b>                 | <b>399,146</b>     |
| <b>Total summer school</b>                                | <b>3,096,420</b>     | <b>-</b>                 | <b>3,096,420</b>   | <b>(78,651)</b>      | <b>-</b>                 | <b>(78,651)</b>    | <b>3,017,769</b>     | <b>-</b>                 | <b>3,017,769</b>   | <b>2,753,903</b>     | <b>-</b>                 | <b>2,753,903</b>   |
| Accredited evening/adult/post grad - support:             |                      |                          |                    |                      |                          |                    |                      |                          |                    |                      |                          |                    |
| Salaries  |                      |                          |                    | 227,991              |                          | 227,991            | 227,991              |                          | 227,991            | 126,047              |                          | 126,047            |
| <b>Total accredited evening/adult/post grad -support</b>  | <b>227,991</b>       | <b>-</b>                 | <b>227,991</b>     | <b>227,991</b>       | <b>-</b>                 | <b>227,991</b>     | <b>227,991</b>       | <b>-</b>                 | <b>227,991</b>     | <b>126,047</b>       | <b>-</b>                 | <b>126,047</b>     |
| <b>Total accredited evening/adult/post grad</b>           | <b>-</b>             | <b>-</b>                 | <b>-</b>           | <b>227,991</b>       | <b>-</b>                 | <b>227,991</b>     | <b>227,991</b>       | <b>-</b>                 | <b>227,991</b>     | <b>126,047</b>       | <b>-</b>                 | <b>126,047</b>     |
| <b>Total special schools</b>                              | <b>3,096,420</b>     | <b>-</b>                 | <b>3,096,420</b>   | <b>149,340</b>       | <b>-</b>                 | <b>149,340</b>     | <b>3,245,760</b>     | <b>-</b>                 | <b>3,245,760</b>   | <b>2,879,950</b>     | <b>-</b>                 | <b>2,879,950</b>   |
| <b>Transfer of funds to charter schools</b>               | <b>242,611,584</b>   | <b>-</b>                 | <b>242,611,584</b> | <b>(4,381,625)</b>   | <b>-</b>                 | <b>(4,381,625)</b> | <b>238,229,959</b>   | <b>-</b>                 | <b>238,229,959</b> | <b>236,971,767</b>   | <b>-</b>                 | <b>236,971,767</b> |
| <b>Total expenditures</b>                                 | <b>604,485,581</b>   | <b>340,140,412</b>       | <b>944,625,993</b> | <b>6,712,513</b>     | <b>(12,513)</b>          | <b>6,700,000</b>   | <b>611,198,094</b>   | <b>340,127,899</b>       | <b>951,325,993</b> | <b>644,795,790</b>   | <b>335,215,444</b>       | <b>980,011,234</b> |

Newark Public Schools  
General Fund  
Combining Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
(Budgetary Basis)  
Year ended June 30, 2018

|  | 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 |
| Excess (deficiency) of revenues over (under) expenditures  | \$ 287,836,987       | \$ (340,140,412)         | \$ (52,303,425)    | \$ (15,124)          | 12,513                   | \$ (2,611)         | \$ 287,821,863       | \$ (340,127,899)         | \$ (52,306,036)    | \$ 345,908,925       | \$ (335,215,444)         | \$ 10,693,481      |
| Other financing sources (uses):  |                      |                          |                    |                      |                          |                    |                      |                          |                    |                      |                          |                    |
| Transfer in - contribution to school based budgets - GF  |                      | 324,049,265              | 324,049,265        |                      | 753,925                  | 753,925            |                      | 324,803,190              | 324,803,190        |                      | 320,100,570              | 320,100,570        |
| Transfer in - contribution to school based budgets - encumbrances  |                      |                          |                    |                      |                          |                    |                      |                          |                    |                      | 1,053,815                | 1,053,815          |
| Transfer in - contribution to school based budgets - SRF   |                      | 15,074,515               | 15,074,515         |                      | (766,441)                | (766,441)          |                      | 14,308,074               | 14,308,074         |                      | 14,111,281               | 14,111,281         |
| Transfers in - capital projects fund   |                      |                          |                    |                      |                          |                    |                      |                          |                    | 28,228               |                          | 28,228             |
| Transfers in - Preschool Education Aid   | 2,500,000            |                          | 2,500,000          |                      |                          |                    | 2,500,000            |                          | 2,500,000          |                      |                          |                    |
| Transfers out - food service   | (500,000)            |                          | (500,000)          |                      |                          |                    | (500,000)            |                          | (500,000)          |                      |                          |                    |
| Transfer out - contribution to school based budgets  | (324,049,265)        |                          | (324,049,265)      | (753,925)            |                          | (753,925)          | (324,803,190)        |                          | (324,803,190)      | (320,100,570)        |                          | (320,100,570)      |
| Transfer out - contribution to school based budgets - 2017/18 encumbrances                                   |                      |                          |                    |                      |                          |                    |                      |                          |                    | (1,053,815)          |                          | (1,053,815)        |
| Total other financing sources (uses)   | (322,049,265)        | 339,123,780              | 17,074,515         | (753,925)            | (12,516)                 | (766,441)          | (322,803,190)        | 339,111,264              | 16,308,074         | (321,126,157)        | 335,263,666              | 14,139,509         |
| (Deficiency) of revenues and other financing sources (under) expenditures and other financing sources (uses) | (34,212,278)         | (1,016,632)              | (35,228,910)       | (769,049)            | (3)                      | (769,052)          | (34,981,327)         | (1,016,635)              | (35,997,962)       | 24,782,768           | 50,222                   | 24,832,990         |
| Fund balances, July 1  | 64,528,443           | 1,036,991                | 65,565,434         |                      |                          |                    | 64,528,443           | 1,036,991                | 65,565,434         | 64,528,443           | 1,036,991                | 65,565,434         |
| Fund balances, June 30   | \$ 30,316,165        | \$ 20,359                | \$ 30,336,524      | \$ (769,049)         | \$ (3)                   | \$ (769,052)       | \$ 29,547,116        | \$ 20,356                | \$ 29,567,472      | \$ 89,311,211        | \$ 1,087,213             | \$ 90,398,424      |
| Recapitulation of (deficiency) excess of revenues (under) over expenditures                                  |                      |                          |                    |                      |                          |                    |                      |                          |                    |                      |                          |                    |
| Adjustment for prior year encumbrances   | \$ (13,942,673)      | \$ (1,036,991)           | \$ (14,979,664)    |                      |                          |                    | \$ (13,942,673)      | \$ (1,036,991)           | \$ (14,979,664)    | \$ (13,942,673)      | \$ (1,036,991)           | \$ (14,979,664)    |
| Budgeted fund balance  | (20,269,605)         | 20,359                   | (20,249,246)       | 1,730,951            | (3)                      | 1,730,948          | (18,538,654)         | 20,356                   | (18,518,298)       | 41,225,441           | 1,087,213                | 42,312,654         |
| Capital reserve  |                      |                          |                    | (2,500,000)          |                          | (2,500,000)        | (2,500,000)          |                          | (2,500,000)        | (2,500,000)          |                          | (2,500,000)        |
| Total  | \$ (34,212,278)      | \$ (1,016,632)           | \$ (35,228,910)    | \$ (769,049)         | \$ (3)                   | \$ (769,052)       | \$ (34,981,327)      | \$ (1,016,635)           | \$ (35,997,962)    | \$ 24,782,768        | \$ 50,222                | \$ 24,832,990      |

Newark Public Schools  
Special Revenue Fund  
Budgetary Comparison Schedule  
Budgetary Basis  
Year ended June 30, 2018

|  | Original<br>Budget | Budget<br>Transfers | Final<br>Budget    | Actual                | Variance<br>Final to Actual |
|--|--------------------|---------------------|--------------------|-----------------------|-----------------------------|
| <b>REVENUES</b>  |                    |                     |                    |                       |                             |
| Local sources  |                    |                     |                    |                       |                             |
| State sources  | \$ 94,342,625      | \$ 1,829,694        | \$ 1,829,694       | \$ 1,494,768          | \$ 334,926                  |
| Federal sources  | 34,511,951         | 32,009,384          | 66,521,335         | 58,888,699            | 7,632,636                   |
| <b>Total revenues</b>  | <b>128,854,576</b> | <b>38,218,187</b>   | <b>167,072,763</b> | <b>154,947,770</b>    | <b>12,124,993</b>           |
| <b>EXPENDITURES</b>  |                    |                     |                    |                       |                             |
| <b>Instruction:</b>  |                    |                     |                    |                       |                             |
| Salaries of teachers   | 23,550,930         | (10,248,263)        | 13,302,667         | 13,240,631            | 62,036                      |
| Other salaries for instruction   | 5,066,617          | 9,070,724           | 14,137,341         | 13,022,960            | 1,114,381                   |
| Unusual vacation   | 50,000             | (50,000)            |                    |                       |                             |
| Purchased prof. and technical services                                 | 1,117,504          | 1,641,642           | 2,759,146          | 1,221,679             | 1,537,467                   |
| Purchased prof. and educational services                               | 150,000            | 2,623,124           | 2,773,124          | 2,468,417             | 304,707                     |
| Other purchased services   | 76,650             | 146,135             | 222,785            | 104,305               | 118,480                     |
| Travel   |                    | 7,860               | 7,860              |                       | 7,860                       |
| General supplies   | 1,397,482          | 3,680,411           | 5,077,893          | 4,357,882             | 720,011                     |
| Textbooks  | 148,973            | (36,675)            | 112,298            | 109,978               | 2,320                       |
| Other objects  | 451,883            | 451,883             | 451,883            | 263,433               | 188,450                     |
| <b>Total instruction</b>   | <b>31,558,156</b>  | <b>7,286,841</b>    | <b>38,844,997</b>  | <b>34,789,285</b>     | <b>4,055,712</b>            |
| <b>Support services:</b>   |                    |                     |                    |                       |                             |
| Salaries of teachers   |                    |                     |                    |                       |                             |
| Salaries of supervisors of instruction                                 | 1,206,558          | (139,692)           | 1,066,866          | 1,019,795             | 47,071                      |
| Salaries of program directors  | 398,371            | 413,316             | 811,687            | 714,049               | 97,638                      |
| Salaries of other professional staff                                   | 5,048,933          | 4,753,673           | 9,802,606          | 8,674,303             | 1,128,303                   |
| Salaries of secretarial and clerical asst.                             | 420,925            | (8,655)             | 412,270            | 398,212               | 14,058                      |
| Other salaries   | 1,595,781          | 5,797,278           | 7,393,059          | 6,622,273             | 770,786                     |
| Salaries - pupil transportation  |                    | 10,240              | 10,240             |                       | 10,240                      |
| Salaries of drop-out prevention officer/coordinators                   |                    | 56,788              | 56,788             | 56,715                | 73                          |
| Salaries of family - parent liaison                                    | 665,796            | 739,493             | 1,405,289          | 1,116,989             | 288,300                     |
| Salaries of Community/School/ Social Services Coordinators             |                    | 290,610             | 290,610            | 289,762               | 848                         |
| Salaries of master teachers  | 2,241,728          | 1,333,536           | 3,575,264          | 3,192,333             | 382,931                     |
| Unused vacation time   | 10,000             | (10,000)            |                    |                       |                             |
| Personal services - employee benefits                                  | 5,660,000          | 7,203,078           | 12,863,078         | 11,379,968            | 1,483,110                   |
| Purchased prof. and technical services                                 |                    | 971,000             | 971,000            | 320,682               | 650,318                     |
| Purchased professional and educational services                        | 206,678            | 5,948,198           | 6,154,876          | 5,002,427             | 1,152,449                   |
| Purchased educational services - contracted Pre-K                      | 49,467,862         | 4,251,993           | 53,719,855         | 53,037,133            | 682,722                     |
| Purchased educational services - Headstart                             | 6,043,911          | (1,595,134)         | 4,448,777          | 4,448,777             |                             |
| Other Purchased Professional - Education Services.                     | 290,000            | (188,027)           | 101,973            | 101,460               | 513                         |
| Other purchased professional services                                  | 381,330            | (54,199)            | 327,131            | 321,621               | 5,510                       |
| Rentals  | 105,000            | (10,894)            | 94,106             | 93,607                | 499                         |
| Other purchased services   |                    | 42,514              | 42,514             | 25,814                | 16,700                      |
| Contracted services - transportation                                   | 234,500            | 110,951             | 345,451            | 278,794               | 66,657                      |
| Cleaning, Repair and Maintenance Services                              | 50,400             | 4,034,313           | 4,084,713          | 1,234,362             | 2,850,351                   |
| Communications/Telephone   |                    | 6,533               | 6,533              | 6,533                 |                             |
| Travel   | 60,000             | (26,043)            | 33,957             | 23,410                | 10,547                      |
| Miscellaneous Purchased Services                                       | 207,313            | 3,143,010           | 3,350,323          | 2,956,768             | 393,555                     |
| Supplies and materials   | 4,097,204          | (2,220,544)         | 1,876,660          | 1,377,740             | 498,920                     |
| Energy   |                    | 155,290             | 155,290            | 64,198                | 91,092                      |
| Other objects  | 85,000             | 991,281             | 1,076,281          | 750,372               | 325,909                     |
| <b>Total support services</b>  | <b>78,477,290</b>  | <b>35,099,907</b>   | <b>114,477,197</b> | <b>103,508,097</b>    | <b>10,969,100</b>           |
| <b>Facilities acquisition and construction services:</b>               |                    |                     |                    |                       |                             |
| Construction services  |                    | 515,000             | 515,000            | 515,000               |                             |
| Instructional equipment  |                    | 1,339,496           | 1,339,496          | 479,513               | 859,983                     |
| Noninstructional equipment   |                    | 4,037,254           | 4,037,254          | 1,917,428             | 2,119,826                   |
| <b>Total facilities acquisition and construction services</b>          | <b>-</b>           | <b>5,891,750</b>    | <b>5,891,750</b>   | <b>2,911,941</b>      | <b>2,979,809</b>            |
| <b>Contribution to charter schools</b>                                 | <b>3,744,615</b>   | <b>(211,354)</b>    | <b>3,533,261</b>   | <b>3,533,261</b>      |                             |
| <b>Contribution to school based budgets</b>                            | <b>15,074,515</b>  | <b>(766,441)</b>    | <b>14,308,074</b>  | <b>14,111,281</b>     | <b>196,793</b>              |
| <b>Total expenditures</b>  | <b>128,854,576</b> | <b>48,200,703</b>   | <b>177,055,279</b> | <b>158,853,865</b>    | <b>18,201,414</b>           |
| <b>Excess (deficit) of revenues over (under) expenditures</b>          | <b>-</b>           | <b>(9,982,516)</b>  | <b>(9,982,516)</b> | <b>(3,906,095)</b>    | <b>(6,076,421)</b>          |
| <b>Other financing sources:</b>  |                    |                     |                    |                       |                             |
| Lease purchase obligation proceeds                                     |                    | 9,982,516           | 9,982,516          | 9,982,516             |                             |
| <b>Total other financing sources</b>                                   | <b>-</b>           | <b>9,982,516</b>    | <b>9,982,516</b>   | <b>9,982,516</b>      | <b>-</b>                    |
| <b>Net change in fund balance</b>                                      | <b>-</b>           | <b>-</b>            | <b>-</b>           | <b>6,076,421</b>      | <b>(6,076,421)</b>          |
| <b>Fund balance, July 1</b>  | <b>-</b>           | <b>-</b>            | <b>-</b>           | <b>-</b>              | <b>-</b>                    |
| <b>Fund balance, June 30</b>   | <b>-</b>           | <b>-</b>            | <b>-</b>           | <b>6,076,421</b>      | <b>(6,076,421)</b>          |
| <b>Reconciliation to GAAP</b>  |                    |                     |                    |                       |                             |
| Last state aid payments not recognized on GAAP Basis                   |                    |                     |                    | (8,996,273)           |                             |
| <b>Fund balance per governmental special revenue fund (GAAP) (B-2)</b> |                    |                     |                    | <b>\$ (2,919,852)</b> |                             |

Newark Public Schools  
 Note to Required Supplementary Information

Budget to GAAP Reconciliation

Year ended June 30, 2018

|   | <u>General<br/>Fund</u> | <u>Special<br/>Revenue<br/>Fund</u> |
|---|-------------------------|-------------------------------------|
| <b>Sources/inflows of resources</b>   |                         |                                     |
| Actual amounts (budgetary basis) "revenue" from the Budgetary Comparison Schedule (C-1, C-2)  | \$ 990,704,715          | \$ 154,947,770                      |
| <b>Differences - budgetary to GAAP:</b>   |                         |                                     |
| Grant accounting budgetary basis differs from GAAP in that encumbrances are recognized as expenditures, and the related revenue is recognized.  |                         |                                     |
| Current year  |                         | (5,828,631)                         |
| Prior year (net of cancellations)   |                         | 3,910,726                           |
| State aid payment from prior year recognized in prior year for budgetary purposes, and recognized for GAAP statements in the current fiscal year.   | 73,735,279              | 8,670,426                           |
| State aid payments recognized for budgetary purposes, not recognized for GAAP statements.   | <u>(74,611,842)</u>     | <u>(8,996,273)</u>                  |
| Total revenues as reported on the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds (B-2)   | <u>\$ 989,828,152</u>   | <u>\$ 152,704,018</u>               |
| <b>Uses/outflows of resources</b>   |                         |                                     |
| Actual amounts (budgetary basis) "total outflows" from the Budgetary Comparison Schedule (C-1, C-2)   | \$ 980,011,234          | \$ 158,853,865                      |
| <b>Differences - budgetary to GAAP</b>  |                         |                                     |
| Encumbrances for supplies and equipment ordered but not received are recognized expenditures for budgetary resources, but are not presented as expenditures for financial reporting purposes. |                         |                                     |
| Current year  |                         | (5,828,631)                         |
| Prior year (net of cancellations)   |                         | 3,910,726                           |
| Transfers to the General Fund are presented as outflows of budgetary resources but are not expenditures for financial reporting purposes.   |                         | <u>(14,111,281)</u>                 |
| Total expenditures as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds (B-2)  | <u>\$ 980,011,234</u>   | <u>\$ 142,824,679</u>               |

## Supplementary Information

## **School Level Schedules**

Newark Public Schools  
General Fund

Combining Balance Sheet  
Budgetary Basis  
June 30, 2018

|   | <b>Operating<br/>Fund<br/>11-13</b> | <b>Blended<br/>Resource<br/>Fund 15</b> | <b>Total<br/>General<br/>Fund</b> |
|---|-------------------------------------|---|-----------------------------------|
| <b>Assets</b>                                 |                                     |   |                                   |
| Cash and cash equivalents                     | \$ 53,508,461                       | \$ 2,877,437                            | \$ 56,385,898                     |
| Interfunds receivable                         | 13,589,307                          |   | 13,589,307                        |
| Intergovernmental accounts receivable - state | 76,839,559                          |   | 76,839,559                        |
| Intergovernmental accounts receivable - other | 1,982,811                           |   | 1,982,811                         |
| Restricted assets:                            |                                     |   |                                   |
| Cash and cash equivalents                     | 2,509,941                           |   | 2,509,941                         |
| <b>Total assets</b>                           | <b><u>\$ 148,430,079</u></b>        | <b><u>\$ 2,877,437</u></b>              | <b><u>\$ 151,307,516</u></b>      |
| <br><b>Liabilities and fund balances</b>      |                                     |   |                                   |
| <b>Liabilities:</b>                           |                                     |   |                                   |
| Accounts payable                              | \$ 24,475,590                       | \$ 446,381                              | \$ 24,921,971                     |
| Accrued liabilities                           | 3,505,848                           | 1,343,843                               | 4,849,691                         |
| Interfund payable                             | 849,094                             |   | 849,094                           |
| Notes payable                                 | 30,000,000                          |   | 30,000,000                        |
| Other liabilities                             | 47,304                              |   | 47,304                            |
| Unearned revenue                              | 241,032                             |   | 241,032                           |
| <b>Total liabilities</b>                      | <b><u>59,118,868</u></b>            | <b><u>1,790,224</u></b>                 | <b><u>60,909,092</u></b>          |
| <br><b>Fund balances:</b>                     |                                     |   |                                   |
| <b>Restricted fund balances:</b>              |                                     |   |                                   |
| Excess surplus-prior year                     | 12,619,597                          |   | 12,619,597                        |
| Excess surplus-current year                   | 31,107,049                          |   | 31,107,049                        |
| Capital reserve                               | 2,509,941                           |   | 2,509,941                         |
| <b>Assigned to:</b>                           |                                     |   |                                   |
| Designated for subsequent year's expenditures | 14,225,912                          |   | 14,225,912                        |
| Other purposes - Year end encumbrances        | 11,115,866                          | 1,087,213                               | 12,203,079                        |
| Unassigned fund balance                       | 17,732,846                          |   | 17,732,846                        |
| <b>Total fund balances</b>                    | <b><u>89,311,211</u></b>            | <b><u>1,087,213</u></b>                 | <b><u>90,398,424</u></b>          |
| <b>Total liabilities and fund balances</b>    | <b><u>\$ 148,430,079</u></b>        | <b><u>\$ 2,877,437</u></b>              | <b><u>\$ 151,307,516</u></b>      |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual  
Year Ended June 30, 2018

## District-Wide

| Resources  | Resource<br>Amount<br>(Final Budget) | District-wide<br>Blended<br>% of Total<br>Resources | Total<br>Expenditures<br>Allocated as a<br>% of Total<br>Resources | Total Surplus/<br>Carryover |
|--|--------------------------------------|---|--|-----------------------------|
| General Fund Contribution                              | \$ 324,803,190                       |   | \$ 320,100,570   | \$ 4,702,620                |
| General Fund Reserve for Encumbrances at June 30, 2017 | 1,016,635                            |   | 1,003,593  | 13,042                      |
| General Fund Contribution                              | <u>325,819,825</u>                   | <u>95.79 %</u>                                      | <u>321,104,163</u>   | <u>4,715,662</u>            |
| Restricted Federal Resources                           |                                      |   |  |                             |
| Title I, Part A  | 12,915,834                           | 3.8   | 12,738,354   | 177,480                     |
| Title II, Part A                                       | <u>1,392,240</u>                     | <u>0.41</u>   | <u>1,372,927</u>   | <u>19,313</u>               |
| Restricted Federal Resources Total                     | <u>14,308,074</u>                    | <u>4.21</u>   | <u>14,111,281</u>  | <u>196,793</u>              |
| Totals   | <u>\$ 340,127,899</u>                | <u>100.00 %</u>                                     | <u>\$ 335,215,444</u>  | <u>\$ 4,912,455</u>         |



Newark Public Schools  
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual  
Year Ended June 30, 2018

School: Abington Avenue

| Resources  | <u>Resource<br/>Amount</u> | <u>% of Total<br/>Resources</u> | <u>Total<br/>Expenditures<br/>Allocated as a<br/>% of Total<br/>Resources</u> | <u>Total Surplus/<br/>Carryover</u> |
|--|----------------------------|---------------------------------|---|-------------------------------------|
| General Fund Contribution to School Based Budget       | \$ 6,482,644               |                                 | \$ 6,398,227  | \$ 84,417                           |
| General Fund Reserve for Encumbrances at June 30, 2017 | <u>11,771</u>              |                                 | <u>11,667</u>   | <u>104</u>                          |
| General Fund Contribution                              | <u>6,494,415</u>           | <u>93.85 %</u>                  | <u>6,409,894</u>  | <u>84,521</u>                       |
| Restricted Federal Resources                           |                            |                                 |   |                                     |
| Title I, Part A  | 385,434                    | 5.57                            | 380,418   | 5,016                               |
| Title II, Part A                                       | <u>39,793</u>              | <u>0.58</u>                     | <u>39,275</u>   | <u>518</u>                          |
| Total Restricted Federal Resources                     | <u>425,227</u>             | <u>6.15</u>                     | <u>419,693</u>  | <u>5,534</u>                        |
| Total  | <u>\$ 6,919,642</u>        | <u>100.00 %</u>                 | <u>\$ 6,829,587</u>   | <u>\$ 90,055</u>                    |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual  
Year Ended June 30, 2018

School: Ann Street

| Resources  | <u>Resource<br/>Amount</u> | <u>% of Total<br/>Resources</u> | <u>Total<br/>Expenditures<br/>Allocated as a<br/>% of Total<br/>Resources</u> | <u>Total Surplus/<br/>Carryover</u> |
|--|----------------------------|---------------------------------|---|-------------------------------------|
| General Fund Contribution                              | \$ 9,697,509               |                                 | \$ 9,543,348  | \$ 154,161                          |
| General Fund Reserve for Encumbrances at June 30, 2017 | 14,573                     |                                 | 14,573  |                                     |
| General Fund Contribution                              | <u>9,712,082</u>           | <u>94.24</u> %                  | <u>9,557,921</u>  | <u>154,161</u>                      |
| Restricted Federal Resources                           |                            |                                 |   |                                     |
| Title I, Part A  | 538,545                    | 5.22                            | 529,997   | 8,548                               |
| Title II, Part A                                       | <u>55,600</u>              | <u>0.54</u>                     | <u>54,717</u>   | <u>883</u>                          |
| Restricted Federal Resources Total                     | <u>594,145</u>             | <u>5.76</u>                     | <u>584,714</u>  | <u>9,431</u>                        |
| Total  | <u>\$ 10,306,227</u>       | <u>100.00</u> %                 | <u>\$ 10,142,635</u>  | <u>\$ 163,592</u>                   |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual  
Year Ended June 30, 2018

School: Arts High

| Resources  | Resource<br>Amount  | % of Total<br>Resources | Total<br>Expenditures<br>Allocated as a<br>% of Total<br>Resources | Total Surplus/<br>Carryover |
|--|---------------------|-------------------------|--|-----------------------------|
| General Fund Contribution                              | \$ 7,097,582        |                         | \$ 7,014,701   | \$ 82,881                   |
| General Fund Reserve for Encumbrances at June 30, 2017 | 41,438              |                         | 41,438   |                             |
| General Fund Contribution                              | <u>7,139,020</u>    | <u>97.16</u> %          | <u>7,056,139</u>   | <u>82,881</u>               |
| Restricted Federal Resources                           |                     |                         |  |                             |
| Title I, Part A  | 184,738             | 2.51                    | 182,593  | 2,145                       |
| Title II, Part A                                       | 24,235              | 0.33                    | 23,954   | 281                         |
| Restricted Federal Resources Total                     | <u>208,973</u>      | <u>2.84</u>             | <u>206,547</u>   | <u>2,426</u>                |
| Total  | <u>\$ 7,347,993</u> | <u>100.00</u> %         | <u>\$ 7,262,686</u>  | <u>\$ 85,307</u>            |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual  
Year Ended June 30, 2018

School: Avon Avenue

| Resources  | <u>Resource<br/>Amount</u> | <u>% of Total<br/>Resources</u> | <u>Total<br/>Expenditures<br/>Allocated as a<br/>% of Total<br/>Resources</u> | <u>Total Surplus/<br/>Carryover</u> |
|--|----------------------------|---------------------------------|---|-------------------------------------|
| General Fund Contribution                              | \$ 4,339,609               |                                 | \$ 4,266,521  | \$ 73,088                           |
| General Fund Reserve for Encumbrances at June 30, 2017 | <u>8,225</u>               |                                 | <u>8,225</u>  |                                     |
| General Fund Contribution                              | <u>4,347,834</u>           | <u>94.32 %</u>                  | <u>4,274,746</u>  | <u>73,088</u>                       |
| Restricted Federal Resources                           |                            |                                 |   |                                     |
| Title I, Part A  | 237,153                    | 5.15                            | 233,166   | 3,987                               |
| Title II, Part A                                       | <u>24,484</u>              | <u>0.53</u>                     | <u>24,072</u>   | <u>412</u>                          |
| Restricted Federal Resources Total                     | <u>261,637</u>             | <u>5.68</u>                     | <u>257,238</u>  | <u>4,399</u>                        |
| Total  | <u>\$ 4,609,471</u>        | <u>100.00 %</u>                 | <u>\$ 4,531,984</u>   | <u>\$ 77,487</u>                    |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual  
Year Ended June 30, 2018

School: Bard Early College

| Resources  | Resource<br>Amount  | % of Total<br>Resources | Total<br>Expenditures<br>Allocated as a<br>% of Total<br>Resources | Total Surplus/<br>Carryover |
|--|---------------------|-------------------------|--|-----------------------------|
| General Fund Contribution                              | \$ 3,423,128        |                         | \$ 3,398,786   | \$ 24,342                   |
| General Fund Reserve for Encumbrances at June 30, 2017 | 12,900              |                         | 12,900   |                             |
| General Fund Contribution                              | <u>3,436,028</u>    | <u>97.04</u> %          | <u>3,411,686</u>   | <u>24,342</u>               |
| Restricted Federal Resources                           |                     |                         |  |                             |
| Title I, Part A  | 95,151              | 2.69                    | 94,477   | 674                         |
| Title II, Part A                                       | <u>9,823</u>        | <u>0.27</u>             | <u>9,753</u>   | <u>70</u>                   |
| Restricted Federal Resources Total                     | <u>104,974</u>      | <u>2.96</u>             | <u>104,230</u>   | <u>744</u>                  |
| Total  | <u>\$ 3,541,002</u> | <u>100.00</u> %         | <u>\$ 3,515,916</u>  | <u>\$ 25,086</u>            |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual  
Year Ended June 30, 2018

School: Barringer Academy of The Arts and Humanities

| Resources  | <u>Resource<br/>Amount</u> | <u>% of Total<br/>Resources</u> | <u>Total<br/>Expenditures<br/>Allocated as a<br/>% of Total<br/>Resources</u> | <u>Total Surplus/<br/>Carryover</u> |
|--|----------------------------|---------------------------------|---|-------------------------------------|
| General Fund Contribution                              | \$ 6,918,250               |                                 | \$ 6,837,718  | \$ 80,532                           |
| General Fund Reserve for Encumbrances at June 30, 2017 | <u>55,517</u>              |                                 | <u>55,517</u>   |                                     |
| General Fund Contribution                              | <u>6,973,767</u>           | <u>96.28</u> %                  | <u>6,893,235</u>  | <u>80,532</u>                       |
| Restricted Federal Resources                           |                            |                                 |   |                                     |
| Title I, Part A  | 243,915                    | 3.37                            | 241,098   | 2,817                               |
| Title II, Part A                                       | <u>25,182</u>              | <u>0.35</u>                     | <u>24,891</u>   | <u>291</u>                          |
| Restricted Federal Resources Total                     | <u>269,097</u>             | <u>3.72</u>                     | <u>265,989</u>  | <u>3,108</u>                        |
| Total  | <u>\$ 7,242,864</u>        | <u>100.00</u> %                 | <u>\$ 7,159,224</u>   | <u>\$ 83,640</u>                    |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual  
Year Ended June 30, 2018

School: Barringer STEAM Academy

| Resources  | Resource<br>Amount  | % of Total<br>Resources | Total<br>Expenditures<br>Allocated as a<br>% of Total<br>Resources | Total Surplus/<br>Carryover |
|--|---------------------|-------------------------|--|-----------------------------|
| General Fund Contribution                              | \$ 7,645,504        |                         | \$ 7,485,607   | \$ 159,897                  |
| General Fund Reserve for Encumbrances at June 30, 2017 | 24,741              |                         | 24,741   |                             |
| General Fund Contribution                              | <u>7,670,245</u>    | 96.61 %                 | <u>7,510,348</u>   | <u>159,897</u>              |
| Restricted Federal Resources                           |                     |                         |  |                             |
| Title I, Part A  | 243,915             | 3.07                    | 238,830  | 5,085                       |
| Title II, Part A                                       | <u>25,180</u>       | <u>0.32</u>             | <u>24,655</u>  | <u>525</u>                  |
| Restricted Federal Resources Total                     | <u>269,095</u>      | <u>3.39</u>             | <u>263,485</u>   | <u>5,610</u>                |
| Total  | <u>\$ 7,939,340</u> | <u>100.00 %</u>         | <u>\$ 7,773,833</u>  | <u>\$ 165,507</u>           |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual  
Year Ended June 30, 2018

School: Belmont Runyon

| Resources  | Resource Amount     | % of Total Resources | Total Expenditures Allocated as a % of Total Resources | Total Surplus/ Carryover |
|--|---------------------|----------------------|--|--------------------------|
| General Fund Contribution                              | \$ 4,358,108        |                      | \$ 4,288,244   | \$ 69,864                |
| General Fund Reserve for Encumbrances at June 30, 2017 | 26,307              |                      | 26,205   | 102                      |
| General Fund Contribution                              | <u>4,384,415</u>    | <u>94.53</u> %       | <u>4,314,449</u>                                       | <u>69,966</u>            |
| Restricted Federal Resources                           |                     |                      |  |                          |
| Title I, Part A  | 229,908             | 4.96                 | 226,239  | 3,669                    |
| Title II, Part A                                       | <u>23,736</u>       | <u>0.51</u>          | <u>23,357</u>  | <u>379</u>               |
| Restricted Federal Resources Total                     | <u>253,644</u>      | <u>5.47</u>          | <u>249,596</u>   | <u>4,048</u>             |
| Total  | <u>\$ 4,638,059</u> | <u>100.00</u> %      | <u>\$ 4,564,045</u>                                    | <u>\$ 74,014</u>         |



Newark Public Schools  
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual  
Year Ended June 30, 2018

School: Branch Brook

| Resources  | <u>Resource<br/>Amount</u> | <u>% of Total<br/>Resources</u> | <u>Total<br/>Expenditures<br/>Allocated as a<br/>% of Total<br/>Resources</u> | <u>Total Surplus/<br/>Carryover</u> |
|--|----------------------------|---------------------------------|---|-------------------------------------|
| General Fund Contribution                              | \$ 1,669,126               |                                 | \$ 1,647,168  | \$ 21,958                           |
| General Fund Reserve for Encumbrances at June 30, 2017 | 14,666                     |                                 | 14,666  |                                     |
| General Fund Contribution                              | <u>1,683,792</u>           | <u>96.24</u> %                  | <u>1,661,834</u>  | <u>21,958</u>                       |
| Restricted Federal Resources                           |                            |                                 |   |                                     |
| Title I, Part A  | 58,646                     | 3.35                            | 57,881  | 765                                 |
| Title II, Part A                                       | <u>7,081</u>               | <u>0.41</u>                     | <u>6,989</u>  | <u>92</u>                           |
| Restricted Federal Resources Total                     | <u>65,727</u>              | <u>3.76</u>                     | <u>64,870</u>   | <u>857</u>                          |
| Total  | <u>\$ 1,749,519</u>        | <u>100.00</u> %                 | <u>\$ 1,726,704</u>   | <u>\$ 22,815</u>                    |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual  
Year Ended June 30, 2018

School: Bruce Street

| Resources  | <u>Resource<br/>Amount</u> | <u>% of Total<br/>Resources</u> | <u>Total<br/>Expenditures<br/>Allocated as a<br/>% of Total<br/>Resources</u> | <u>Total Surplus/<br/>Carryover</u> |
|--|----------------------------|---------------------------------|---|-------------------------------------|
| General Fund Contribution                              | \$ 1,721,285               |                                 | \$ 1,638,586  | \$ 82,699                           |
| General Fund Reserve for Encumbrances at June 30, 2017 | 12,071                     |                                 | 12,071  |                                     |
| General Fund Contribution                              | <u>1,733,356</u>           | <u>98.82</u> %                  | <u>1,650,657</u>  | <u>82,699</u>                       |
| Restricted Federal Resources                           |                            |                                 |   |                                     |
| Title I, Part A  | 18,837                     | 1.07                            | 17,938  | 899                                 |
| Title II, Part A                                       | <u>1,945</u>               | <u>0.11</u>                     | <u>1,852</u>  | <u>93</u>                           |
| Restricted Federal Resources Total                     | <u>20,782</u>              | <u>1.18</u>                     | <u>19,790</u>   | <u>992</u>                          |
| Total  | <u>\$ 1,754,138</u>        | <u>100.00</u> %                 | <u>\$ 1,670,447</u>   | <u>\$ 83,691</u>                    |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual  
Year Ended June 30, 2018

School: Camden Street

| Resources  | Resource<br>Amount  | % of Total<br>Resources | Total<br>Expenditures<br>Allocated as a<br>% of Total<br>Resources | Total Surplus/<br>Carryover |
|--|---------------------|-------------------------|--|-----------------------------|
| General Fund Contribution                              | \$ 6,176,511        |                         | \$ 6,097,363   | \$ 79,148                   |
| General Fund Reserve for Encumbrances at June 30, 2017 | 31,705              |                         | 31,705   |                             |
| General Fund Contribution                              | <u>6,208,216</u>    | <u>95.94</u> %          | <u>6,129,068</u>   | <u>79,148</u>               |
| Restricted Federal Resources                           |                     |                         |  |                             |
| Title I, Part A  | 238,119             | 3.68                    | 235,083  | 3,036                       |
| Title II, Part A                                       | <u>24,584</u>       | <u>0.38</u>             | <u>24,271</u>  | <u>313</u>                  |
| Restricted Federal Resources Total                     | <u>262,703</u>      | <u>4.06</u>             | <u>259,354</u>   | <u>3,349</u>                |
| Total  | <u>\$ 6,470,919</u> | <u>100.00</u> %         | <u>\$ 6,388,422</u>  | <u>\$ 82,497</u>            |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual  
Year Ended June 30, 2018

School: Central High

| Resources  | Resource<br>Amount   | % of Total<br>Resources | Total<br>Expenditures<br>Allocated as a<br>% of Total<br>Resources | Total Surplus/<br>Carryover |
|--|----------------------|-------------------------|--|-----------------------------|
| General Fund Contribution                              | \$ 11,480,128        |                         | \$ 11,425,616  | \$ 54,512                   |
| General Fund Reserve for Encumbrances at June 30, 2017 | 17,780               |                         | 17,780   |                             |
| General Fund Contribution                              | <u>11,497,908</u>    | <u>97.29</u> %          | <u>11,443,396</u>  | <u>54,512</u>               |
| Restricted Federal Resources                           |                      |                         |  |                             |
| Title I, Part A  | 286,168              | 2.42                    | 284,811  | 1,357                       |
| Title II, Part A                                       | <u>34,706</u>        | <u>0.29</u>             | <u>34,541</u>  | <u>165</u>                  |
| Restricted Federal Resources Total                     | <u>320,874</u>       | <u>2.71</u>             | <u>319,352</u>   | <u>1,522</u>                |
| Total  | <u>\$ 11,818,782</u> | <u>100.00</u> %         | <u>\$ 11,762,748</u>   | <u>\$ 56,034</u>            |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual  
Year Ended June 30, 2018

School: Chancellor Avenue

| Resources  | <u>Resource<br/>Amount</u> | <u>% of Total<br/>Resources</u> | <u>Total<br/>Expenditures<br/>Allocated as a<br/>% of Total<br/>Resources</u> | <u>Total Surplus/<br/>Carryover</u> |
|--|----------------------------|---------------------------------|---|-------------------------------------|
| General Fund Contribution                              | \$ 4,713,558               |                                 | \$ 4,577,644  | \$ 135,914                          |
| General Fund Reserve for Encumbrances at June 30, 2017 | 30,057                     |                                 | 30,057  |                                     |
| General Fund Contribution                              | <u>4,743,615</u>           | <u>95.15 %</u>                  | <u>4,607,701</u>  | <u>135,914</u>                      |
| Restricted Federal Resources                           |                            |                                 |   |                                     |
| Title I, Part A  | 219,282                    | 4.40                            | 212,999   | 6,283                               |
| Title II, Part A                                       | <u>22,639</u>              | <u>0.45</u>                     | <u>21,990</u>   | <u>649</u>                          |
| Restricted Federal Resources Total                     | <u>241,921</u>             | <u>4.85</u>                     | <u>234,989</u>  | <u>6,932</u>                        |
| Total  | <u>\$ 4,985,536</u>        | <u>100.00 %</u>                 | <u>\$ 4,842,690</u>   | <u>\$ 142,846</u>                   |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual  
Year Ended June 30, 2018

School: Cleveland Avenue

| Resources  | Resource<br>Amount  | % of Total<br>Resources | Total<br>Expenditures<br>Allocated as a<br>% of Total<br>Resources | Total Surplus/<br>Carryover |
|--|---------------------|-------------------------|--|-----------------------------|
| General Fund Contribution                              | \$ 4,353,697        |                         | \$ 4,246,884   | \$ 106,813                  |
| General Fund Reserve for Encumbrances at June 30, 2017 | 39,821              |                         | 39,821   |                             |
| General Fund Contribution                              | <u>4,393,518</u>    | <u>96.38</u> %          | <u>4,286,705</u>   | <u>106,813</u>              |
| Restricted Federal Resources                           |                     |                         |  |                             |
| Title I, Part A  | 149,730             | 3.28                    | 146,090  | 3,640                       |
| Title II, Part A                                       | <u>15,458</u>       | <u>0.34</u>             | <u>15,082</u>  | <u>376</u>                  |
| Restricted Federal Resources Total                     | <u>165,188</u>      | <u>3.62</u>             | <u>161,172</u>   | <u>4,016</u>                |
| Total  | <u>\$ 4,558,706</u> | <u>100.00</u> %         | <u>\$ 4,447,877</u>  | <u>\$ 110,829</u>           |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual  
Year Ended June 30, 2018

School: Dr. E. Alma Flagg

| Resources  | Resource<br>Amount  | % of Total<br>Resources | Total<br>Expenditures<br>Allocated as a<br>% of Total<br>Resources | Total Surplus/<br>Carryover |
|--|---------------------|-------------------------|--|-----------------------------|
| General Fund Contribution                              | \$ 4,121,376        |                         | \$ 4,044,177   | \$ 77,199                   |
| General Fund Reserve for Encumbrances at June 30, 2017 | <u>8,768</u>        |                         | <u>8,768</u>   |                             |
| General Fund Contribution                              | <u>4,130,144</u>    | <u>94.11 %</u>          | <u>4,052,945</u>   | <u>77,199</u>               |
| Restricted Federal Resources                           |                     |                         |  |                             |
| Title I, Part A  | 234,255             | 5.34                    | 229,876  | 4,379                       |
| Title II, Part A                                       | <u>24,185</u>       | <u>0.55</u>             | <u>23,733</u>  | <u>452</u>                  |
| Restricted Federal Resources Total                     | <u>258,440</u>      | <u>5.89</u>             | <u>253,609</u>   | <u>4,831</u>                |
| Total  | <u>\$ 4,388,584</u> | <u>100.00 %</u>         | <u>\$ 4,306,554</u>  | <u>\$ 82,030</u>            |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual  
Year Ended June 30, 2018

School: Dr. William Horton

| Resources  | <u>Resource<br/>Amount</u> | <u>% of Total<br/>Resources</u> | <u>Total<br/>Expenditures<br/>Allocated as a<br/>% of Total<br/>Resources</u> | <u>Total Surplus/<br/>Carryover</u> |
|--|----------------------------|---------------------------------|---|-------------------------------------|
| General Fund Contribution                              | \$ 6,017,988               |                                 | \$ 5,892,955  | \$ 125,033                          |
| General Fund Reserve for Encumbrances at June 30, 2017 | 10,026                     |                                 | 10,026  |                                     |
| General Fund Contribution                              | <u>6,028,014</u>           | <u>94.55 %</u>                  | <u>5,902,981</u>  | <u>125,033</u>                      |
| Restricted Federal Resources                           |                            |                                 |   |                                     |
| Title I, Part A  | 314,916                    | 4.94                            | 308,384   | 6,532                               |
| Title II, Part A                                       | <u>32,512</u>              | <u>0.51</u>                     | <u>31,838</u>   | <u>674</u>                          |
| Restricted Federal Resources Total                     | <u>347,428</u>             | <u>5.45</u>                     | <u>340,222</u>  | <u>7,206</u>                        |
| Total  | <u>\$ 6,375,442</u>        | <u>100.00 %</u>                 | <u>\$ 6,243,203</u>   | <u>\$ 132,239</u>                   |



Newark Public Schools  
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual  
Year Ended June 30, 2018

School: Eagle Academy

| Resources  | Resource<br>Amount  | % of Total<br>Resources | Total<br>Expenditures<br>Allocated as a<br>% of Total<br>Resources | Total Surplus/<br>Carryover |
|--|---------------------|-------------------------|--|-----------------------------|
| General Fund Contribution                              | \$ 2,767,856        |                         | \$ 2,740,190   | \$ 27,666                   |
| General Fund Reserve for Encumbrances at June 30, 2017 | 6,758               |                         | 6,758  |                             |
| General Fund Contribution                              | <u>2,774,614</u>    | <u>98.10 %</u>          | <u>2,746,948</u>   | <u>27,666</u>               |
| Restricted Federal Resources                           |                     |                         |  |                             |
| Title I, Part A  | 48,783              | 1.72                    | 48,297   | 486                         |
| Title II, Part A                                       | <u>5,036</u>        | <u>0.18</u>             | <u>4,986</u>   | <u>50</u>                   |
| Restricted Federal Resources Total                     | <u>53,819</u>       | <u>1.90</u>             | <u>53,283</u>  | <u>536</u>                  |
| Total  | <u>\$ 2,828,433</u> | <u>100.00 %</u>         | <u>\$ 2,800,231</u>  | <u>\$ 28,202</u>            |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual  
Year Ended June 30, 2018

School: East Side High

| Resources  | <u>Resource<br/>Amount</u> | <u>% of Total<br/>Resources</u> | <u>Total<br/>Expenditures<br/>Allocated as a<br/>% of Total<br/>Resources</u> | <u>Total Surplus/<br/>Carryover</u> |
|--|----------------------------|---------------------------------|---|-------------------------------------|
| General Fund Contribution                              | \$ 17,477,117              |                                 | \$ 17,283,855   | \$ 193,262                          |
| General Fund Reserve for Encumbrances at June 30, 2017 | <u>78,201</u>              |                                 | <u>73,766</u>   | <u>4,435</u>                        |
| General Fund Contribution                              | <u>17,555,318</u>          | <u>95.96 %</u>                  | <u>17,357,621</u>   | <u>197,697</u>                      |
| Restricted Federal Resources                           |                            |                                 |   |                                     |
| Title I, Part A  | 663,973                    | 3.63                            | 656,496   | 7,477                               |
| Title II, Part A                                       | <u>75,197</u>              | <u>0.41</u>                     | <u>74,350</u>   | <u>847</u>                          |
| Restricted Federal Resources Total                     | <u>739,170</u>             | <u>4.04</u>                     | <u>730,846</u>  | <u>8,324</u>                        |
| Total  | <u>\$ 18,294,488</u>       | <u>100.00 %</u>                 | <u>\$ 18,088,467</u>  | <u>\$ 206,021</u>                   |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual  
Year Ended June 30, 2018

School: Elliott Street

| Resources  | <u>Resource<br/>Amount</u> | <u>% of Total<br/>Resources</u> | <u>Total<br/>Expenditures<br/>Allocated as a<br/>% of Total<br/>Resources</u> | <u>Total Surplus/<br/>Carryover</u> |
|--|----------------------------|---------------------------------|---|-------------------------------------|
| General Fund Contribution                              | \$ 5,034,430               |                                 | \$ 4,976,459  | \$ 57,971                           |
| General Fund Reserve for Encumbrances at June 30, 2017 | <u>15,817</u>              |                                 | <u>15,817</u>   |                                     |
| General Fund Contribution                              | <u>5,050,247</u>           | <u>95.09 %</u>                  | <u>4,992,276</u>  | <u>57,971</u>                       |
| Restricted Federal Resources                           |                            |                                 |   |                                     |
| Title I, Part A  | 236,187                    | 4.45                            | 233,476   | 2,711                               |
| Title II, Part A                                       | <u>24,384</u>              | <u>0.46</u>                     | <u>24,104</u>   | <u>280</u>                          |
| Restricted Federal Resources Total                     | <u>260,571</u>             | <u>4.91</u>                     | <u>257,580</u>  | <u>2,991</u>                        |
| Total  | <u>\$ 5,310,818</u>        | <u>100.00 %</u>                 | <u>\$ 5,249,856</u>   | <u>\$ 60,962</u>                    |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual  
Year Ended June 30, 2018

School: Fast Track Academy

| Resources  | Resource<br>Amount  | % of Total<br>Resources | Total<br>Expenditures<br>Allocated as a<br>% of Total<br>Resources | Total Surplus/<br>Carryover |
|--|---------------------|-------------------------|--|-----------------------------|
| General Fund Contribution                              | \$ 1,702,888        |                         | \$ 1,512,753   | \$ 190,135                  |
| General Fund Reserve for Encumbrances at June 30, 2017 | 21,775              |                         | 21,775   |                             |
| General Fund Contribution                              | <u>1,724,663</u>    | <u>99.90 %</u>          | <u>1,534,528</u>   | <u>190,135</u>              |
| Restricted Federal Resources<br>Title II, Part A       | <u>1,695</u>        | <u>0.10</u>             | <u>1,508</u>   | <u>187</u>                  |
| Restricted Federal Resources Total                     | <u>1,695</u>        | <u>0.10</u>             | <u>1,508</u>   | <u>187</u>                  |
| Total  | <u>\$ 1,726,358</u> | <u>100.00 %</u>         | <u>\$ 1,536,036</u>  | <u>\$ 190,322</u>           |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual  
Year Ended June 30, 2018

School: First Avenue

| Resources  | Resource<br>Amount  | % of Total<br>Resources | Total<br>Expenditures<br>Allocated as a<br>% of Total<br>Resources | Total Surplus/<br>Carryover |
|--|---------------------|-------------------------|--|-----------------------------|
| General Fund Contribution                              | \$ 8,287,370        |                         | \$ 8,231,859   | \$ 55,511                   |
| General Fund Reserve for Encumbrances at June 30, 2017 | 7,869               |                         | 7,869  |                             |
| General Fund Contribution                              | <u>8,295,239</u>    | <u>93.92</u> %          | <u>8,239,728</u>   | <u>55,511</u>               |
| Restricted Federal Resources                           |                     |                         |  |                             |
| Title I, Part A  | 486,381             | 5.51                    | 483,126  | 3,255                       |
| Title II, Part A                                       | <u>50,214</u>       | <u>0.57</u>             | <u>49,878</u>  | <u>336</u>                  |
| Restricted Federal Resources Total                     | <u>536,595</u>      | <u>6.08</u>             | <u>533,004</u>   | <u>3,591</u>                |
| Total  | <u>\$ 8,831,834</u> | <u>100.00</u> %         | <u>\$ 8,772,732</u>  | <u>\$ 59,102</u>            |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual  
Year Ended June 30, 2018

School: Fourteenth Avenue

| Resources  | <u>Resource<br/>Amount</u> | <u>% of Total<br/>Resources</u> | <u>Total<br/>Expenditures<br/>Allocated as a<br/>% of Total<br/>Resources</u> | <u>Total Surplus/<br/>Carryover</u> |
|--|----------------------------|---------------------------------|---|-------------------------------------|
| General Fund Contribution                              | \$ 1,691,856               |                                 | \$ 1,659,968  | \$ 31,888                           |
| General Fund Reserve for Encumbrances at June 30, 2017 | <u>14,890</u>              |                                 | <u>14,890</u>   |                                     |
| General Fund Contribution                              | <u>1,706,746</u>           | <u>94.32</u> %                  | <u>1,674,858</u>  | <u>31,888</u>                       |
| Restricted Federal Resources                           |                            |                                 |   |                                     |
| Title I, Part A  | 93,219                     | 5.15                            | 91,477  | 1,742                               |
| Title II, Part A                                       | <u>9,624</u>               | <u>0.53</u>                     | <u>9,444</u>  | <u>180</u>                          |
| Restricted Federal Resources Total                     | <u>102,843</u>             | <u>5.68</u>                     | <u>100,921</u>  | <u>1,922</u>                        |
| Total  | <u>\$ 1,809,589</u>        | <u>100.00</u> %                 | <u>\$ 1,775,779</u>   | <u>\$ 33,810</u>                    |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual  
Year Ended June 30, 2018

School: Franklin Avenue

| Resources  | Resource<br>Amount  | % of Total<br>Resources | Total<br>Expenditures<br>Allocated as a<br>% of Total<br>Resources | Total Surplus/<br>Carryover |
|--|---------------------|-------------------------|--|-----------------------------|
| General Fund Contribution                              | \$ 5,575,621        |                         | \$ 5,513,138   | \$ 62,483                   |
| General Fund Reserve for Encumbrances at June 30, 2017 | 544                 |                         | 544  |                             |
| General Fund Contribution                              | <u>5,576,165</u>    | <u>95.56 %</u>          | <u>5,513,682</u>   | <u>62,483</u>               |
| Restricted Federal Resources                           |                     |                         |  |                             |
| Title I, Part A  | 234,738             | 4.02                    | 232,108  | 2,630                       |
| Title II, Part A                                       | <u>24,235</u>       | <u>0.42</u>             | <u>23,963</u>  | <u>272</u>                  |
| Restricted Federal Resources Total                     | <u>258,973</u>      | <u>4.44</u>             | <u>256,071</u>   | <u>2,902</u>                |
| Total  | <u>\$ 5,835,138</u> | <u>100.00 %</u>         | <u>\$ 5,769,753</u>  | <u>\$ 65,385</u>            |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual  
Year Ended June 30, 2018

School: George Washington Carver

| Resources  | <u>Resource<br/>Amount</u> | <u>% of Total<br/>Resources</u> | <u>Total<br/>Expenditures<br/>Allocated as a<br/>% of Total<br/>Resources</u> | <u>Total Surplus/<br/>Carryover</u> |
|--|----------------------------|---------------------------------|---|-------------------------------------|
| General Fund Contribution                              | \$ 4,240,195               |                                 | \$ 4,163,365  | \$ 76,830                           |
| General Fund Reserve for Encumbrances at June 30, 2017 | 26,344                     |                                 | 25,844  | 500                                 |
|  | <u>4,266,539</u>           | <u>96.02 %</u>                  | <u>4,189,209</u>  | <u>77,330</u>                       |
| Restricted Federal Resources                           |                            |                                 |   |                                     |
| Title I, Part A  | 160,356                    | 3.61                            | 157,450   | 2,906                               |
| Title II, Part A                                       | 16,555                     | 0.37                            | 16,255  | 300                                 |
| Restricted Federal Resources Total                     | <u>176,911</u>             | <u>3.98</u>                     | <u>173,705</u>  | <u>3,206</u>                        |
| Total  | <u>\$ 4,443,450</u>        | <u>100.00 %</u>                 | <u>\$ 4,362,914</u>   | <u>\$ 80,536</u>                    |



Newark Public Schools  
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual  
Year Ended June 30, 2018

School: Harriet Tubman

| Resources  | <u>Resource<br/>Amount</u> | <u>% of Total<br/>Resources</u> | <u>Total<br/>Expenditures<br/>Allocated as a<br/>% of Total<br/>Resources</u> | <u>Total Surplus/<br/>Carryover</u> |
|--|----------------------------|---------------------------------|---|-------------------------------------|
| General Fund Contribution                              | \$ 3,226,527               |                                 | \$ 3,129,823  | \$ 96,704                           |
| General Fund Reserve for Encumbrances at June 30, 2017 | 4,994                      |                                 | 4,994   |                                     |
| General Fund Contribution                              | <u>3,231,521</u>           | <u>96.36</u> %                  | <u>3,134,817</u>  | <u>96,704</u>                       |
| Restricted Federal Resources                           |                            |                                 |   |                                     |
| Title I, Part A  | 110,607                    | 3.30                            | 107,297   | 3,310                               |
| Title II, Part A                                       | <u>11,419</u>              | <u>0.34</u>                     | <u>11,077</u>   | <u>342</u>                          |
| Restricted Federal Resources Total                     | <u>122,026</u>             | <u>3.64</u>                     | <u>118,374</u>  | <u>3,652</u>                        |
| Total  | <u>\$ 3,353,547</u>        | <u>100.00</u> %                 | <u>\$ 3,253,191</u>   | <u>\$ 100,356</u>                   |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual  
Year Ended June 30, 2018

School: American History High

| Resources  | <u>Resource<br/>Amount</u> | <u>% of Total<br/>Resources</u> | <u>Total<br/>Expenditures<br/>Allocated as a<br/>% of Total<br/>Resources</u> | <u>Total Surplus/<br/>Carryover</u> |
|--|----------------------------|---------------------------------|---|-------------------------------------|
| General Fund Contribution                              | \$ 5,192,534               |                                 | \$ 5,151,256  | \$ 41,278                           |
| General Fund Reserve for Encumbrances at June 30, 2017 | <u>19,103</u>              |                                 | <u>19,103</u>   |                                     |
| General Fund Contribution                              | <u>5,211,637</u>           | <u>97.17 %</u>                  | <u>5,170,359</u>  | <u>41,278</u>                       |
| Restricted Federal Resources                           |                            |                                 |   |                                     |
| Title I, Part A  | 134,648                    | 2.51                            | 133,582   | 1,066                               |
| Title II, Part A                                       | <u>16,904</u>              | <u>0.32</u>                     | <u>16,770</u>   | <u>134</u>                          |
| Restricted Federal Resources Total                     | <u>151,552</u>             | <u>2.83</u>                     | <u>150,352</u>  | <u>1,200</u>                        |
| Total  | <u>\$ 5,363,189</u>        | <u>100.00 %</u>                 | <u>\$ 5,320,711</u>   | <u>\$ 42,478</u>                    |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual  
Year Ended June 30, 2018

School: Hawkins Street

| Resources  | Resource<br>Amount  | % of Total<br>Resources | Total<br>Expenditures<br>Allocated as a<br>% of Total<br>Resources | Total Surplus/<br>Carryover |
|--|---------------------|-------------------------|--|-----------------------------|
| General Fund Contribution                              | \$ 5,513,514        |                         | \$ 5,466,091   | \$ 47,423                   |
| General Fund Reserve for Encumbrances at June 30, 2017 | 10,703              |                         | 10,703   |                             |
| General Fund Contribution                              | <u>5,524,217</u>    | <u>94.05</u> %          | <u>5,476,794</u>   | <u>47,423</u>               |
| Restricted Federal Resources<br>Title I, Part A        | 316,848             | 5.39                    | 314,128  | 2,720                       |
| Title II, Part A                                       | <u>32,712</u>       | <u>0.56</u>             | <u>32,431</u>  | <u>281</u>                  |
| Restricted Federal Resources Total                     | <u>349,560</u>      | <u>5.95</u>             | <u>346,559</u>   | <u>3,001</u>                |
| Total  | <u>\$ 5,873,777</u> | <u>100.00</u> %         | <u>\$ 5,823,353</u>  | <u>\$ 50,424</u>            |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual  
Year Ended June 30, 2018

School: Hawthorne Avenue

| Resources  | <u>Resource<br/>Amount</u> | <u>% of Total<br/>Resources</u> | <u>Total<br/>Expenditures<br/>Allocated as a<br/>% of Total<br/>Resources</u> | <u>Total Surplus/<br/>Carryover</u> |
|--|----------------------------|---------------------------------|---|-------------------------------------|
| General Fund Contribution                              | \$ 3,703,986               |                                 | \$ 3,657,234  | \$ 46,752                           |
| General Fund Reserve for Encumbrances at June 30, 2017 | <u>8,315</u>               |                                 | <u>8,315</u>  |                                     |
| General Fund Contribution                              | <u>3,712,301</u>           | <u>95.83</u> %                  | <u>3,665,549</u>  | <u>46,752</u>                       |
| Restricted Federal Resources                           |                            |                                 |   |                                     |
| Title I, Part A  | 146,349                    | 3.78                            | 144,506   | 1,843                               |
| Title II, Part A                                       | <u>15,109</u>              | <u>0.39</u>                     | <u>14,919</u>   | <u>190</u>                          |
| Restricted Federal Resources Total                     | <u>161,458</u>             | <u>4.17</u>                     | <u>159,425</u>  | <u>2,033</u>                        |
| Total  | <u>\$ 3,873,759</u>        | <u>100.00</u> %                 | <u>\$ 3,824,974</u>   | <u>\$ 48,785</u>                    |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual  
Year Ended June 30, 2018

School: John F. Kennedy

| Resources  | Resource<br>Amount  | % of Total<br>Resources | Total<br>Expenditures<br>Allocated as a<br>% of Total<br>Resources | Total Surplus/<br>Carryover |
|--|---------------------|-------------------------|--|-----------------------------|
| General Fund Contribution                              | \$ 4,935,664        |                         | \$ 4,891,947   | \$ 43,717                   |
| General Fund Reserve for Encumbrances at June 30, 2017 | 3,042               |                         | 3,042  |                             |
| General Fund Contribution                              | <u>4,938,706</u>    | <u>98.31</u> %          | <u>4,894,989</u>   | <u>43,717</u>               |
| Restricted Federal Resources                           |                     |                         |  |                             |
| Title I, Part A  | 76,797              | 1.53                    | 76,117   | 680                         |
| Title II, Part A                                       | <u>7,929</u>        | <u>0.16</u>             | <u>7,859</u>   | <u>70</u>                   |
| Restricted Federal Resources Total                     | <u>84,726</u>       | <u>1.69</u>             | <u>83,976</u>  | <u>750</u>                  |
| Total  | <u>\$ 5,023,432</u> | <u>100.00</u> %         | <u>\$ 4,978,965</u>  | <u>\$ 44,467</u>            |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual  
Year Ended June 30, 2018

School: Lafayette Street

| Resources  | <u>Resource<br/>Amount</u> | <u>% of Total<br/>Resources</u> | <u>Total<br/>Expenditures<br/>Allocated as a<br/>% of Total<br/>Resources</u> | <u>Total Surplus/<br/>Carryover</u> |
|--|----------------------------|---------------------------------|---|-------------------------------------|
| General Fund Contribution                              | \$ 7,177,353               |                                 | \$ 7,121,123  | \$ 56,230                           |
| General Fund Reserve for Encumbrances at June 30, 2017 | <u>4,985</u>               |                                 | <u>4,985</u>  |                                     |
| General Fund Contribution                              | <u>7,182,338</u>           | <u>94.23 %</u>                  | <u>7,126,108</u>  | <u>56,230</u>                       |
| Restricted Federal Resources                           |                            |                                 |   |                                     |
| Title I, Part A  | 394,360                    | 5.17                            | 391,273   | 3,087                               |
| Title II, Part A                                       | <u>45,876</u>              | <u>0.60</u>                     | <u>45,517</u>   | <u>359</u>                          |
| Restricted Federal Resources Total                     | <u>440,236</u>             | <u>5.77</u>                     | <u>436,790</u>  | <u>3,446</u>                        |
| Total  | <u>\$ 7,622,574</u>        | <u>100.00 %</u>                 | <u>\$ 7,562,898</u>   | <u>\$ 59,676</u>                    |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual  
Year Ended June 30, 2018

School: Lincoln

| Resources  | Resource<br>Amount  | % of Total<br>Resources | Total<br>Expenditures<br>Allocated as a<br>% of Total<br>Resources | Total Surplus/<br>Carryover |
|--|---------------------|-------------------------|--|-----------------------------|
| General Fund Contribution                              | \$ 3,792,714        |                         | \$ 3,670,854   | \$ 121,860                  |
| General Fund Reserve for Encumbrances at June 30, 2017 | <u>2,815</u>        |                         | <u>2,815</u>   |                             |
| General Fund Contribution                              | <u>3,795,529</u>    | <u>95.88</u> %          | <u>3,673,669</u>   | <u>121,860</u>              |
| Restricted Federal Resources                           |                     |                         |  |                             |
| Title I, Part A  | 146,152             | 3.69                    | 141,460  | 4,692                       |
| Title II, Part A                                       | <u>17,154</u>       | <u>0.43</u>             | <u>16,603</u>  | <u>551</u>                  |
| Restricted Federal Resources Total                     | <u>163,306</u>      | <u>4.12</u>             | <u>158,063</u>   | <u>5,243</u>                |
| Total  | <u>\$ 3,958,835</u> | <u>100.00</u> %         | <u>\$ 3,831,732</u>  | <u>\$ 127,103</u>           |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual  
Year Ended June 30, 2018

School: Louise A. Spencer

| Resources  | <u>Resource<br/>Amount</u> | <u>% of Total<br/>Resources</u> | <u>Total<br/>Expenditures<br/>Allocated as a<br/>% of Total<br/>Resources</u> | <u>Total Surplus/<br/>Carryover</u> |
|--|----------------------------|---------------------------------|---|-------------------------------------|
| General Fund Contribution                              | \$ 7,167,029               |                                 | \$ 7,082,508  | \$ 84,521                           |
| General Fund Reserve for Encumbrances at June 30, 2017 | 12,484                     |                                 | 12,373  | 111                                 |
|  | <u>7,179,513</u>           | <u>94.96</u> %                  | <u>7,094,881</u>  | <u>84,632</u>                       |
| Restricted Federal Resources                           |                            |                                 |   |                                     |
| Title I, Part A  | 345,345                    | 4.57                            | 341,274   | 4,071                               |
| Title II, Part A                                       | 35,654                     | 0.47                            | 35,234  | 420                                 |
|  | <u>380,999</u>             | <u>5.04</u>                     | <u>376,508</u>  | <u>4,491</u>                        |
| Restricted Federal Resources Total                     |                            |                                 |   |                                     |
|  | <u>\$ 7,560,512</u>        | <u>100.00</u> %                 | <u>\$ 7,471,389</u>   | <u>\$ 89,123</u>                    |
| Total  |                            |                                 |   |                                     |



Newark Public Schools  
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual  
Year Ended June 30, 2018

School: Luis Munoz Marin (Broadway)

| Resources  | Resource<br>Amount  | % of Total<br>Resources | Total<br>Expenditures<br>Allocated as a<br>% of Total<br>Resources | Total Surplus/<br>Carryover |
|--|---------------------|-------------------------|--|-----------------------------|
| General Fund Contribution                              | \$ 7,138,672        |                         | \$ 7,006,176   | \$ 132,496                  |
| General Fund Reserve for Encumbrances at June 30, 2017 | 14,521              |                         | 14,321   | 200                         |
| General Fund Contribution                              | <u>7,153,193</u>    | <u>94.03 %</u>          | <u>7,020,497</u>   | <u>132,696</u>              |
| Restricted Federal Resources                           |                     |                         |  |                             |
| Title I, Part A  | 411,999             | 5.41                    | 404,356  | 7,643                       |
| Title II, Part A                                       | <u>42,535</u>       | <u>0.56</u>             | <u>41,746</u>  | <u>789</u>                  |
| Restricted Federal Resources Total                     | <u>454,534</u>      | <u>5.97</u>             | <u>446,102</u>   | <u>8,432</u>                |
| Total  | <u>\$ 7,607,727</u> | <u>100.00 %</u>         | <u>\$ 7,466,599</u>  | <u>\$ 141,128</u>           |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual  
Year Ended June 30, 2018

School: Malcolm X. Shabazz High

| Resources  | <u>Resource<br/>Amount</u> | <u>% of Total<br/>Resources</u> | <u>Total<br/>Expenditures<br/>Allocated as a<br/>% of Total<br/>Resources</u> | <u>Total Surplus/<br/>Carryover</u> |
|--|----------------------------|---------------------------------|---|-------------------------------------|
| General Fund Contribution                              | \$ 6,282,204               |                                 | \$ 6,244,226  | \$ 37,978                           |
| General Fund Reserve for Encumbrances at June 30, 2017 | 33,166                     |                                 | 33,166  |                                     |
| General Fund Contribution                              | <u>6,315,370</u>           | <u>97.69 %</u>                  | <u>6,277,392</u>  | <u>37,978</u>                       |
| Restricted Federal Resources                           |                            |                                 |   |                                     |
| Title I, Part A  | 135,240                    | 2.09                            | 134,427   | 813                                 |
| Title II, Part A                                       | <u>13,962</u>              | <u>0.22</u>                     | <u>13,878</u>   | <u>84</u>                           |
| Restricted Federal Resources Total                     | <u>149,202</u>             | <u>2.31</u>                     | <u>148,305</u>  | <u>897</u>                          |
| Total  | <u>\$ 6,464,572</u>        | <u>100.00 %</u>                 | <u>\$ 6,425,697</u>   | <u>\$ 38,875</u>                    |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual  
Year Ended June 30, 2018

School: McKinley

| Resources  | <u>Resource<br/>Amount</u> | <u>% of Total<br/>Resources</u> | <u>Total<br/>Expenditures<br/>Allocated as a<br/>% of Total<br/>Resources</u> | <u>Total Surplus/<br/>Carryover</u> |
|--|----------------------------|---------------------------------|---|-------------------------------------|
| General Fund Contribution                              | \$ 6,392,597               |                                 | \$ 6,281,087  | \$ 111,510                          |
| General Fund Reserve for Encumbrances at June 30, 2017 | <u>8,180</u>               |                                 | <u>8,180</u>  |                                     |
| General Fund Contribution                              | <u>6,400,777</u>           | <u>94.74 %</u>                  | <u>6,289,267</u>  | <u>111,510</u>                      |
| Restricted Federal Resources                           |                            |                                 |   |                                     |
| Title I, Part A  | 322,161                    | 4.77                            | 316,549   | 5,612                               |
| Title II, Part A                                       | <u>33,260</u>              | <u>0.49</u>                     | <u>32,681</u>   | <u>579</u>                          |
| Restricted Federal Resources Total                     | <u>355,421</u>             | <u>5.26</u>                     | <u>349,230</u>  | <u>6,191</u>                        |
| Total  | <u>\$ 6,756,198</u>        | <u>100.00 %</u>                 | <u>\$ 6,638,497</u>   | <u>\$ 117,701</u>                   |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual  
Year Ended June 30, 2018

School: Miller Street

| Resources  | <u>Resource<br/>Amount</u> | <u>% of Total<br/>Resources</u> | <u>Total<br/>Expenditures<br/>Allocated as a<br/>% of Total<br/>Resources</u> | <u>Total Surplus/<br/>Carryover</u> |
|--|----------------------------|---------------------------------|---|-------------------------------------|
| General Fund Contribution                              |                            |                                 |   |                                     |
| General Fund Reserve for Encumbrances at June 30, 2017 | \$ 8,559                   |                                 | \$ 3,258  | \$ 5,301                            |
| General Fund Contribution                              | <u>8,559</u>               | <u>100.00 %</u>                 | <u>3,258</u>  | <u>5,301</u>                        |
| Total  | <u>\$ 8,559</u>            | <u>100.00 %</u>                 | <u>\$ 3,258</u>   | <u>\$ 5,301</u>                     |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual  
Year Ended June 30, 2018

School: Mount Vernon

| Resources  | Resource<br>Amount  | % of Total<br>Resources | Total<br>Expenditures<br>Allocated as a<br>% of Total<br>Resources | Total Surplus/<br>Carryover |
|--|---------------------|-------------------------|--|-----------------------------|
| General Fund Contribution                              | \$ 6,752,442        |                         | \$ 6,661,701   | \$ 90,741                   |
| General Fund Reserve for Encumbrances at June 30, 2017 | <u>5,153</u>        |                         | <u>5,153</u>   |                             |
| General Fund Contribution                              | <u>6,757,595</u>    | <u>96.79 %</u>          | <u>6,666,854</u>   | <u>90,741</u>               |
| Restricted Federal Resources                           |                     |                         |  |                             |
| Title I, Part A  | 198,262             | 2.84                    | 195,600  | 2,662                       |
| Title II, Part A                                       | <u>25,631</u>       | <u>0.37</u>             | <u>25,287</u>  | <u>344</u>                  |
| Restricted Federal Resources Total                     | <u>223,893</u>      | <u>3.21</u>             | <u>220,887</u>   | <u>3,006</u>                |
| Total  | <u>\$ 6,981,488</u> | <u>100.00 %</u>         | <u>\$ 6,887,741</u>  | <u>\$ 93,747</u>            |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual  
Year Ended June 30, 2018

School: North Tenth Street

| Resources                 | <u>Resource<br/>Amount</u> | <u>% of Total<br/>Resources</u> | <u>Total<br/>Expenditures<br/>Allocated as a<br/>% of Total<br/>Resources</u> | <u>Total Surplus/<br/>Carryover</u> |
|---------------------------|----------------------------|---------------------------------|---|-------------------------------------|
| General Fund Contribution | \$ 2,096,122               | 100.00 %                        | \$ 2,058,793  | \$ 37,329                           |
| Total                     | <u>\$ 2,096,122</u>        | <u>100.00 %</u>                 | <u>\$ 2,058,793</u>   | <u>\$ 37,329</u>                    |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual  
Year Ended June 30, 2018

School: Newark Leadership Academy

| Resources  | Resource<br>Amount  | % of Total<br>Resources | Total<br>Expenditures<br>Allocated as a<br>% of Total<br>Resources | Total Surplus/<br>Carryover |
|--|---------------------|-------------------------|--|-----------------------------|
| General Fund Contribution                              | \$ 1,657,380        |                         | \$ 1,505,290   | \$ 152,090                  |
| General Fund Reserve for Encumbrances at June 30, 2017 | 6,869               |                         | 6,869  |                             |
| General Fund Contribution                              | <u>1,664,249</u>    | <u>99.53</u> %          | <u>1,512,159</u>   | <u>152,090</u>              |
| Restricted Federal Resources                           |                     |                         |  |                             |
| Title I, Part A  | 6,132               | 0.37                    | 5,572  | 560                         |
| Title II, Part A                                       | <u>1,646</u>        | <u>0.10</u>             | <u>1,496</u>   | <u>150</u>                  |
| Restricted Federal Resources Total                     | <u>7,778</u>        | <u>0.47</u>             | <u>7,068</u>   | <u>710</u>                  |
| Total  | <u>\$ 1,672,027</u> | <u>100.00</u> %         | <u>\$ 1,519,227</u>  | <u>\$ 152,800</u>           |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual  
Year Ended June 30, 2018

School: Newark Vocational High

| Resources  | Resource<br>Amount  | % of Total<br>Resources | Total<br>Expenditures<br>Allocated as a<br>% of Total<br>Resources | Total Surplus/<br>Carryover |
|--|---------------------|-------------------------|--|-----------------------------|
| General Fund Contribution                              | \$ 9,096,375        |                         | \$ 9,004,581   | \$ 91,794                   |
| General Fund Reserve for Encumbrances at June 30, 2017 | 155                 |                         | 155  |                             |
| General Fund Contribution                              | <u>9,096,530</u>    | <u>97.98 %</u>          | <u>9,004,736</u>   | <u>91,794</u>               |
| Restricted Federal Resources                           |                     |                         |  |                             |
| Title I, Part A  | 170,049             | 1.83                    | 168,333  | 1,716                       |
| Title II, Part A                                       | <u>17,602</u>       | <u>0.19</u>             | <u>17,424</u>  | <u>178</u>                  |
| Restricted Federal Resources Total                     | <u>187,651</u>      | <u>2.02</u>             | <u>185,757</u>   | <u>1,894</u>                |
| Total  | <u>\$ 9,284,181</u> | <u>100.00 %</u>         | <u>\$ 9,190,493</u>  | <u>\$ 93,688</u>            |



Newark Public Schools  
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual  
Year Ended June 30, 2018

School: Ivy Hill

| Resources  | Resource<br>Amount  | % of Total<br>Resources | Total<br>Expenditures<br>Allocated as a<br>% of Total<br>Resources | Total Surplus/<br>Carryover |
|--|---------------------|-------------------------|--|-----------------------------|
| General Fund Contribution                              | \$ 5,223,246        |                         | \$ 5,151,560   | \$ 71,686                   |
| General Fund Reserve for Encumbrances at June 30, 2017 | 4,129               |                         | 4,129  |                             |
| General Fund Contribution                              | <u>5,227,375</u>    | <u>96.59 %</u>          | <u>5,155,689</u>   | <u>71,686</u>               |
| Restricted Federal Resources                           |                     |                         |  |                             |
| Title I, Part A  | 162,520             | 3.00                    | 160,291  | 2,229                       |
| Title II, Part A                                       | <u>21,941</u>       | <u>0.41</u>             | <u>21,640</u>  | <u>301</u>                  |
| Restricted Federal Resources Total                     | <u>184,461</u>      | <u>3.41</u>             | <u>181,931</u>   | <u>2,530</u>                |
| Total  | <u>\$ 5,411,836</u> | <u>100.00 %</u>         | <u>\$ 5,337,620</u>  | <u>\$ 74,216</u>            |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual  
Year Ended June 30, 2018

School: Oliver Street

| Resources  | <u>Resource<br/>Amount</u> | <u>% of Total<br/>Resources</u> | <u>Total<br/>Expenditures<br/>Allocated as a<br/>% of Total<br/>Resources</u> | <u>Total Surplus/<br/>Carryover</u> |
|--|----------------------------|---------------------------------|---|-------------------------------------|
| General Fund Contribution                              | \$ 7,415,051               |                                 | \$ 7,380,536  | \$ 34,515                           |
| General Fund Reserve for Encumbrances at June 30, 2017 | <u>19,453</u>              |                                 | <u>19,453</u>   |                                     |
| General Fund Contribution                              | <u>7,434,504</u>           | <u>94.46 %</u>                  | <u>7,399,989</u>  | <u>34,515</u>                       |
| Restricted Federal Resources                           |                            |                                 |   |                                     |
| Title I, Part A  | 395,577                    | 5.02                            | 393,740   | 1,837                               |
| Title II, Part A                                       | <u>40,840</u>              | <u>0.52</u>                     | <u>40,650</u>   | <u>190</u>                          |
| Restricted Federal Resources Total                     | <u>436,417</u>             | <u>5.54</u>                     | <u>434,390</u>  | <u>2,027</u>                        |
| Total  | <u>\$ 7,870,921</u>        | <u>100.00 %</u>                 | <u>\$ 7,834,379</u>   | <u>\$ 36,542</u>                    |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual  
Year Ended June 30, 2018

School: New Park

| Resources  | <u>Resource<br/>Amount</u> | <u>% of Total<br/>Resources</u> | <u>Total<br/>Expenditures<br/>Allocated as a<br/>% of Total<br/>Resources</u> | <u>Total Surplus/<br/>Carryover</u> |
|--|----------------------------|---------------------------------|---|-------------------------------------|
| General Fund Contribution                              | \$ 5,967,935               |                                 | \$ 5,892,289  | \$ 75,646                           |
| General Fund Reserve for Encumbrances at June 30, 2017 | <u>19,512</u>              |                                 | <u>19,092</u>   | <u>420</u>                          |
| General Fund Contribution                              | <u>5,987,447</u>           | <u>94.11 %</u>                  | <u>5,911,381</u>  | <u>76,066</u>                       |
| Restricted Federal Resources                           |                            |                                 |   |                                     |
| Title I, Part A  | 339,549                    | 5.34                            | 335,235   | 4,314                               |
| Title II, Part A                                       | <u>35,055</u>              | <u>0.55</u>                     | <u>34,610</u>   | <u>445</u>                          |
| Restricted Federal Resources Total                     | <u>374,604</u>             | <u>5.89</u>                     | <u>369,845</u>  | <u>4,759</u>                        |
| Total  | <u>\$ 6,362,051</u>        | <u>100.00 %</u>                 | <u>\$ 6,281,226</u>   | <u>\$ 80,825</u>                    |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual  
Year Ended June 30, 2018

School: Peshine Avenue

| Resources  | <u>Resource<br/>Amount</u> | <u>% of Total<br/>Resources</u> | <u>Total<br/>Expenditures<br/>Allocated as a<br/>% of Total<br/>Resources</u> | <u>Total Surplus/<br/>Carryover</u> |
|--|----------------------------|---------------------------------|---|-------------------------------------|
| General Fund Contribution                              | \$ 5,695,191               |                                 | \$ 5,588,384  | \$ 106,807                          |
| General Fund Reserve for Encumbrances at June 30, 2017 | 28,031                     |                                 | 28,031  |                                     |
| General Fund Contribution                              | <u>5,723,222</u>           | <u>94.94 %</u>                  | <u>5,616,415</u>  | <u>106,807</u>                      |
| Restricted Federal Resources                           |                            |                                 |   |                                     |
| Title I, Part A  | 276,759                    | 4.59                            | 271,594   | 5,165                               |
| Title II, Part A                                       | <u>28,573</u>              | <u>0.47</u>                     | <u>28,040</u>   | <u>533</u>                          |
| Restricted Federal Resources Total                     | <u>305,332</u>             | <u>5.06</u>                     | <u>299,634</u>  | <u>5,698</u>                        |
| Total  | <u>\$ 6,028,554</u>        | <u>100.00 %</u>                 | <u>\$ 5,916,049</u>   | <u>\$ 112,505</u>                   |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual  
Year Ended June 30, 2018

School: Quitman Community

| Resources  | <u>Resource<br/>Amount</u> | <u>% of Total<br/>Resources</u> | <u>Total<br/>Expenditures<br/>Allocated as a<br/>% of Total<br/>Resources</u> | <u>Total Surplus/<br/>Carryover</u> |
|--|----------------------------|---------------------------------|---|-------------------------------------|
| General Fund Contribution                              | \$ 5,254,828               |                                 | \$ 5,209,314  | \$ 45,514                           |
| General Fund Reserve for Encumbrances at June 30, 2017 | <u>9,492</u>               |                                 | <u>9,492</u>  |                                     |
| General Fund Contribution                              | <u>5,264,320</u>           | <u>95.19 %</u>                  | <u>5,218,806</u>  | <u>45,514</u>                       |
| Restricted Federal Resources                           |                            |                                 |   |                                     |
| Title I, Part A  | 241,017                    | 4.36                            | 238,933   | 2,084                               |
| Title II, Part A                                       | <u>24,883</u>              | <u>0.45</u>                     | <u>24,668</u>   | <u>215</u>                          |
| Restricted Federal Resources Total                     | <u>265,900</u>             | <u>4.81</u>                     | <u>263,601</u>  | <u>2,299</u>                        |
| Total  | <u>\$ 5,530,220</u>        | <u>100.00 %</u>                 | <u>\$ 5,482,407</u>   | <u>\$ 47,813</u>                    |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual  
Year Ended June 30, 2018

School: Rafael Hernandez

| Resources  | <u>Resource<br/>Amount</u> | <u>% of Total<br/>Resources</u> | <u>Total<br/>Expenditures<br/>Allocated as a<br/>% of Total<br/>Resources</u> | <u>Total Surplus/<br/>Carryover</u> |
|--|----------------------------|---------------------------------|---|-------------------------------------|
| General Fund Contribution                              | \$ 5,374,486               |                                 | \$ 5,306,808  | \$ 67,678                           |
| General Fund Reserve for Encumbrances at June 30, 2017 | <u>5,146</u>               |                                 | <u>5,146</u>  |                                     |
| General Fund Contribution                              | <u>5,379,632</u>           | <u>93.71</u> %                  | <u>5,311,954</u>  | <u>67,678</u>                       |
| Restricted Federal Resources                           |                            |                                 |   |                                     |
| Title I, Part A  | 326,991                    | 5.70                            | 322,877   | 4,114                               |
| Title II, Part A                                       | <u>33,759</u>              | <u>0.59</u>                     | <u>33,334</u>   | <u>425</u>                          |
| Restricted Federal Resources Total                     | <u>360,750</u>             | <u>6.29</u>                     | <u>356,211</u>  | <u>4,539</u>                        |
| Total  | <u>\$ 5,740,382</u>        | <u>100.00</u> %                 | <u>\$ 5,668,165</u>   | <u>\$ 72,217</u>                    |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual  
Year Ended June 30, 2018

School: Ridge Street

| Resources  | Resource<br>Amount  | % of Total<br>Resources | Total<br>Expenditures<br>Allocated as a<br>% of Total<br>Resources | Total Surplus/<br>Carryover |
|--|---------------------|-------------------------|--|-----------------------------|
| General Fund Contribution                              | \$ 6,100,120        |                         | \$ 6,050,517   | \$ 49,603                   |
| General Fund Reserve for Encumbrances at June 30, 2017 | <u>5,091</u>        |                         | <u>5,091</u>   |                             |
| General Fund Contribution                              | <u>6,105,211</u>    | 94.93 %                 | <u>6,055,608</u>   | <u>49,603</u>               |
| Restricted Federal Resources                           |                     |                         |  |                             |
| Title I, Part A  | 295,596             | 4.60                    | 293,194  | 2,402                       |
| Title II, Part A                                       | <u>30,518</u>       | <u>0.47</u>             | <u>30,270</u>  | <u>248</u>                  |
| Restricted Federal Resources Total                     | <u>326,114</u>      | <u>5.07</u>             | <u>323,464</u>   | <u>2,650</u>                |
| Total  | <u>\$ 6,431,325</u> | <u>100.00 %</u>         | <u>\$ 6,379,072</u>  | <u>\$ 52,253</u>            |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual  
Year Ended June 30, 2018

School: Roberto Clemente

| Resources  | Resource<br>Amount  | % of Total<br>Resources | Total<br>Expenditures<br>Allocated as a<br>% of Total<br>Resources | Total Surplus/<br>Carryover |
|--|---------------------|-------------------------|--|-----------------------------|
| General Fund Contribution                              | \$ 4,763,238        |                         | \$ 4,706,838   | \$ 56,400                   |
| General Fund Reserve for Encumbrances at June 30, 2017 | <u>23,502</u>       |                         | <u>23,502</u>  |                             |
| General Fund Contribution                              | <u>4,786,740</u>    | <u>95.79</u> %          | <u>4,730,340</u>   | <u>56,400</u>               |
| Restricted Federal Resources                           |                     |                         |  |                             |
| Title I, Part A  | 190,785             | 3.82                    | 188,537  | 2,248                       |
| Title II, Part A                                       | <u>19,697</u>       | <u>0.39</u>             | <u>19,465</u>  | <u>232</u>                  |
| Restricted Federal Resources Total                     | <u>210,482</u>      | <u>4.21</u>             | <u>208,002</u>   | <u>2,480</u>                |
| Total  | <u>\$ 4,997,222</u> | <u>100.00</u> %         | <u>\$ 4,938,342</u>  | <u>\$ 58,880</u>            |



Newark Public Schools  
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual  
Year Ended June 30, 2018

School: Science High

| Resources  | <u>Resource<br/>Amount</u> | <u>% of Total<br/>Resources</u> | <u>Total<br/>Expenditures<br/>Allocated as a<br/>% of Total<br/>Resources</u> | <u>Total Surplus/<br/>Carryover</u> |
|--|----------------------------|---------------------------------|---|-------------------------------------|
| General Fund Contribution                              | \$ 9,027,652               |                                 | \$ 8,959,845  | \$ 67,807                           |
| General Fund Reserve for Encumbrances at June 30, 2017 | 19,519                     |                                 | 19,519  |                                     |
| General Fund Contribution                              | <u>9,047,171</u>           | <u>97.41 %</u>                  | <u>8,979,364</u>  | <u>67,807</u>                       |
| Restricted Federal Resources                           |                            |                                 |   |                                     |
| Title I, Part A  | 213,169                    | 2.30                            | 211,571   | 1,598                               |
| Title II, Part A                                       | <u>27,077</u>              | <u>0.29</u>                     | <u>26,874</u>   | <u>203</u>                          |
| Restricted Federal Resources Total                     | <u>240,246</u>             | <u>2.59</u>                     | <u>238,445</u>  | <u>1,801</u>                        |
| Total  | <u>\$ 9,287,417</u>        | <u>100.00 %</u>                 | <u>\$ 9,217,809</u>   | <u>\$ 69,608</u>                    |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual  
Year Ended June 30, 2018

School: South Seventeenth Street

| Resources  | <u>Resource<br/>Amount</u> | <u>% of Total<br/>Resources</u> | <u>Total<br/>Expenditures<br/>Allocated as a<br/>% of Total<br/>Resources</u> | <u>Total Surplus/<br/>Carryover</u> |
|--|----------------------------|---------------------------------|---|-------------------------------------|
| General Fund Contribution                              | \$ 4,939,562               |                                 | \$ 4,842,580  | \$ 96,982                           |
| General Fund Reserve for Encumbrances at June 30, 2017 | 16,062                     |                                 | 16,062  |                                     |
| General Fund Contribution                              | <u>4,955,624</u>           | <u>96.50 %</u>                  | <u>4,858,642</u>  | <u>96,982</u>                       |
| Restricted Federal Resources                           |                            |                                 |   |                                     |
| Title I, Part A  | 160,302                    | 3.12                            | 157,165   | 3,137                               |
| Title II, Part A                                       | <u>19,647</u>              | <u>0.38</u>                     | <u>19,263</u>   | <u>384</u>                          |
| Restricted Federal Resources Total                     | <u>179,949</u>             | <u>3.50</u>                     | <u>176,428</u>  | <u>3,521</u>                        |
| Total  | <u>\$ 5,135,573</u>        | <u>100.00 %</u>                 | <u>\$ 5,035,070</u>   | <u>\$ 100,503</u>                   |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual  
Year Ended June 30, 2018

School: South Street

| Resources  | <u>Resource<br/>Amount</u> | <u>% of Total<br/>Resources</u> | <u>Total<br/>Expenditures<br/>Allocated as a<br/>% of Total<br/>Resources</u> | <u>Total Surplus/<br/>Carryover</u> |
|--|----------------------------|---------------------------------|---|-------------------------------------|
| General Fund Contribution                              | \$ 6,661,782               |                                 | \$ 6,565,097  | \$ 96,685                           |
| General Fund Reserve for Encumbrances at June 30, 2017 | <u>7,121</u>               |                                 | <u>7,121</u>  |                                     |
| General Fund Contribution                              | <u>6,668,903</u>           | <u>96.31</u> %                  | <u>6,572,218</u>  | <u>96,685</u>                       |
| Restricted Federal Resources                           |                            |                                 |   |                                     |
| Title I, Part A  | 231,840                    | 3.35                            | 228,479   | 3,361                               |
| Title II, Part A                                       | <u>23,935</u>              | <u>0.34</u>                     | <u>23,588</u>   | <u>347</u>                          |
| Restricted Federal Resources Total                     | <u>255,775</u>             | <u>3.69</u>                     | <u>252,067</u>  | <u>3,708</u>                        |
| Total  | <u>\$ 6,924,678</u>        | <u>100.00</u> %                 | <u>\$ 6,824,285</u>   | <u>\$ 100,393</u>                   |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual  
Year Ended June 30, 2018

School: Speedway Avenue

| Resources  | <u>Resource<br/>Amount</u> | <u>% of Total<br/>Resources</u> | <u>Total<br/>Expenditures<br/>Allocated as a<br/>% of Total<br/>Resources</u> | <u>Total Surplus/<br/>Carryover</u> |
|--|----------------------------|---------------------------------|---|-------------------------------------|
| General Fund Contribution                              | \$ 5,500,841               |                                 | \$ 5,389,832  | \$ 111,009                          |
| General Fund Reserve for Encumbrances at June 30, 2017 | <u>14,050</u>              |                                 | <u>14,050</u>   |                                     |
| General Fund Contribution                              | <u>5,514,891</u>           | <u>95.16 %</u>                  | <u>5,403,882</u>  | <u>111,009</u>                      |
| Restricted Federal Resources                           |                            |                                 |   |                                     |
| Title I, Part A  | 254,541                    | 4.39                            | 249,417   | 5,124                               |
| Title II, Part A                                       | <u>26,279</u>              | <u>0.45</u>                     | <u>25,750</u>   | <u>529</u>                          |
| Restricted Federal Resources Total                     | <u>280,820</u>             | <u>4.84</u>                     | <u>275,167</u>  | <u>5,653</u>                        |
| Total  | <u>\$ 5,795,711</u>        | <u>100.00 %</u>                 | <u>\$ 5,679,049</u>   | <u>\$ 116,662</u>                   |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual  
Year Ended June 30, 2018

School: Sussex Avenue

| Resources  | <u>Resource<br/>Amount</u> | <u>% of Total<br/>Resources</u> | <u>Total<br/>Expenditures<br/>Allocated as a<br/>% of Total<br/>Resources</u> | <u>Total Surplus/<br/>Carryover</u> |
|--|----------------------------|---------------------------------|---|-------------------------------------|
| General Fund Contribution                              | \$ 3,557,992               |                                 | \$ 3,518,541  | \$ 39,451                           |
| General Fund Reserve for Encumbrances at June 30, 2017 | <u>35,684</u>              |                                 | <u>35,684</u>   |                                     |
| General Fund Contribution                              | <u>3,593,676</u>           | <u>94.75 %</u>                  | <u>3,554,225</u>  | <u>39,451</u>                       |
| Restricted Federal Resources                           |                            |                                 |   |                                     |
| Title I, Part A  | 180,642                    | 4.76                            | 178,659   | 1,983                               |
| Title II, Part A                                       | <u>18,650</u>              | <u>0.49</u>                     | <u>18,445</u>   | <u>205</u>                          |
| Restricted Federal Resources Total                     | <u>199,292</u>             | <u>5.25</u>                     | <u>197,104</u>  | <u>2,188</u>                        |
| Total  | <u>\$ 3,792,968</u>        | <u>100.00 %</u>                 | <u>\$ 3,751,329</u>   | <u>\$ 41,639</u>                    |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual  
Year Ended June 30, 2018

School: Technology High

| Resources  | Resource<br>Amount  | % of Total<br>Resources | Total<br>Expenditures<br>Allocated as a<br>% of Total<br>Resources | Total Surplus/<br>Carryover |
|--|---------------------|-------------------------|--|-----------------------------|
| General Fund Contribution                              | \$ 6,744,263        |                         | \$ 6,651,561   | \$ 92,702                   |
| General Fund Reserve for Encumbrances at June 30, 2017 | <u>15,410</u>       |                         | <u>15,410</u>  |                             |
| General Fund Contribution                              | <u>6,759,673</u>    | <u>96.08 %</u>          | <u>6,666,971</u>   | <u>92,702</u>               |
| Restricted Federal Resources                           |                     |                         |  |                             |
| Title I, Part A  | 249,711             | 3.55                    | 246,286  | 3,425                       |
| Title II, Part A                                       | <u>25,780</u>       | <u>0.37</u>             | <u>25,426</u>  | <u>354</u>                  |
| Restricted Federal Resources Total                     | <u>275,491</u>      | <u>3.92</u>             | <u>271,712</u>   | <u>3,779</u>                |
| Total  | <u>\$ 7,035,164</u> | <u>100.00 %</u>         | <u>\$ 6,938,683</u>  | <u>\$ 96,481</u>            |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual  
Year Ended June 30, 2018

School: Thirteenth Avenue

| Resources  | Resource<br>Amount  | % of Total<br>Resources | Total<br>Expenditures<br>Allocated as a<br>% of Total<br>Resources | Total Surplus/<br>Carryover |
|--|---------------------|-------------------------|--|-----------------------------|
| General Fund Contribution                              | \$ 5,527,283        |                         | \$ 5,466,236   | \$ 61,047                   |
| General Fund Reserve for Encumbrances at June 30, 2017 | 8,145               |                         | 8,145  |                             |
| General Fund Contribution                              | <u>5,535,428</u>    | <u>94.85 %</u>          | <u>5,474,381</u>   | <u>61,047</u>               |
| Restricted Federal Resources                           |                     |                         |  |                             |
| Title I, Part A  | 272,412             | 4.67                    | 269,408  | 3,004                       |
| Title II, Part A                                       | <u>28,124</u>       | <u>0.48</u>             | <u>27,814</u>  | <u>310</u>                  |
| Restricted Federal Resources Total                     | <u>300,536</u>      | <u>5.15</u>             | <u>297,222</u>   | <u>3,314</u>                |
| Total  | <u>\$ 5,835,964</u> | <u>100.00 %</u>         | <u>\$ 5,771,603</u>  | <u>\$ 64,361</u>            |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual  
Year Ended June 30, 2018

School: University High

| Resources  | Resource<br>Amount  | % of Total<br>Resources | Total<br>Expenditures<br>Allocated as a<br>% of Total<br>Resources | Total Surplus/<br>Carryover |
|--|---------------------|-------------------------|--|-----------------------------|
| General Fund Contribution                              | \$ 5,905,809        |                         | \$ 5,814,115   | \$ 91,694                   |
| General Fund Reserve for Encumbrances at June 30, 2017 | 42,219              |                         | 40,350   | 1,869                       |
| <b>General Fund Contribution</b>                       | <b>5,948,028</b>    | <b>97.80 %</b>          | <b>5,854,465</b>   | <b>93,563</b>               |
| <b>Restricted Federal Resources</b>                    |                     |                         |  |                             |
| Title I, Part A  | 116,635             | 1.92                    | 114,800  | 1,835                       |
| Title II, Part A                                       | 17,204              | 0.28                    | 16,933   | 271                         |
| <b>Restricted Federal Resources Total</b>              | <b>133,839</b>      | <b>2.20</b>             | <b>131,733</b>   | <b>2,106</b>                |
| <b>Total</b>   | <b>\$ 6,081,867</b> | <b>100.00 %</b>         | <b>\$ 5,986,198</b>  | <b>\$ 95,669</b>            |



Newark Public Schools  
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual  
Year Ended June 30, 2018

School: Weequahic High

| Resources  | <u>Resource<br/>Amount</u> | <u>% of Total<br/>Resources</u> | <u>Total<br/>Expenditures<br/>Allocated as a<br/>% of Total<br/>Resources</u> | <u>Total Surplus/<br/>Carryover</u> |
|--|----------------------------|---------------------------------|---|-------------------------------------|
| General Fund Contribution                              | \$ 5,305,595               |                                 | \$ 5,246,454  | \$ 59,141                           |
| General Fund Reserve for Encumbrances at June 30, 2017 | <u>40,191</u>              |                                 | <u>40,191</u>   |                                     |
| General Fund Contribution                              | <u>5,345,786</u>           | <u>98.13 %</u>                  | <u>5,286,645</u>  | <u>59,141</u>                       |
| Restricted Federal Resources<br>Title I, Part A        | 92,253                     | 1.69                            | 91,232  | 1,021                               |
| Title II, Part A                                       | <u>9,524</u>               | <u>0.18</u>                     | <u>9,419</u>  | <u>105</u>                          |
| Restricted Federal Resources Total                     | <u>101,777</u>             | <u>1.87</u>                     | <u>100,651</u>  | <u>1,126</u>                        |
| Total  | <u>\$ 5,447,563</u>        | <u>100.00 %</u>                 | <u>\$ 5,387,296</u>   | <u>\$ 60,267</u>                    |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual  
Year Ended June 30, 2018

School: Wilson Avenue

| Resources  | Resource<br>Amount  | % of Total<br>Resources | Total<br>Expenditures<br>Allocated as a<br>% of Total<br>Resources | Total Surplus/<br>Carryover |
|--|---------------------|-------------------------|--|-----------------------------|
| General Fund Contribution                              | \$ 8,719,867        |                         | \$ 8,542,241   | \$ 177,626                  |
| General Fund Reserve for Encumbrances at June 30, 2017 | 28,270              |                         | 28,270   |                             |
| General Fund Contribution                              | <u>8,748,137</u>    | <u>95.18 %</u>          | <u>8,570,511</u>   | <u>177,626</u>              |
| Restricted Federal Resources                           |                     |                         |  |                             |
| Title I, Part A  | 398,237             | 4.33                    | 390,151  | 8,086                       |
| Title II, Part A                                       | <u>45,278</u>       | <u>0.49</u>             | <u>44,359</u>  | <u>919</u>                  |
| Restricted Federal Resources Total                     | <u>443,515</u>      | <u>4.82</u>             | <u>434,510</u>   | <u>9,005</u>                |
| Total  | <u>\$ 9,191,652</u> | <u>100.00 %</u>         | <u>\$ 9,005,021</u>  | <u>\$ 186,631</u>           |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2018

| District-Wide Expense                              | Original Budget    | Transfers        | Final Budget       | Actual             | Final to Actual  |
|--|--------------------|------------------|--------------------|--------------------|------------------|
| <b>Current:</b>                                    |                    |                  |                    |                    |                  |
| <b>Instruction - regular programs:</b>             |                    |                  |                    |                    |                  |
| <b>Salaries of Teachers:</b>                       |                    |                  |                    |                    |                  |
| Kindergarten                                       | \$ 7,847,577       | \$ 316,441       | \$ 8,164,018       | \$ 8,107,772       | \$ 56,246        |
| Grades 1- 5  | 48,757,517         | 812,112          | 49,569,629         | 49,500,806         | 68,823           |
| Grades 6-8   | 35,041,559         | 160,649          | 35,202,208         | 35,131,106         | 71,102           |
| Grades 9-12  | 39,594,467         | 931,567          | 40,526,034         | 40,518,835         | 7,199            |
| <b>Undistributed Instruction:</b>                  |                    |                  |                    |                    |                  |
| Other Salaries of Instruction                      | 3,536,989          | 3,122            | 3,540,111          | 3,515,936          | 24,175           |
| Purchased Professional - Educational Services      |                    | 13,350           | 13,350             | 3,350              | 10,000           |
| Purchased Technical Services                       | 61,222             | (14,467)         | 46,755             | 14,027             | 32,728           |
| Other Purchased Services                           | 36,868             | (13,500)         | 23,368             | 3,834              | 19,534           |
| General Supplies                                   | 4,060,938          | 130,012          | 4,190,950          | 3,440,616          | 750,334          |
| Textbooks  | 360,303            | (156,396)        | 203,907            | 150,932            | 52,975           |
| Other Objects                                      | 688,509            | (213,896)        | 474,613            | 320,166            | 154,447          |
| <b>Total Regular Programs</b>                      | <b>139,985,949</b> | <b>1,968,994</b> | <b>141,954,943</b> | <b>140,707,380</b> | <b>1,247,563</b> |
| <b>Instruction - Special Education:</b>            |                    |                  |                    |                    |                  |
| <b>Cognitive - Mild:</b>                           |                    |                  |                    |                    |                  |
| Salaries of Teachers                               | 1,383,027          | (100,589)        | 1,282,438          | 1,278,423          | 4,015            |
| Other Salaries for Instruction                     | 19,600             | (1,400)          | 18,200             | 1,856              | 16,344           |
| General Supplies                                   | 2,663              | (1,999)          | 664                | 264                | 400              |
| <b>Total Cognitive - Mild</b>                      | <b>1,405,290</b>   | <b>(103,988)</b> | <b>1,301,302</b>   | <b>1,280,543</b>   | <b>20,759</b>    |
| <b>Cognitive - Moderate:</b>                       |                    |                  |                    |                    |                  |
| Salaries of Teachers                               | 230,051            | (22,000)         | 208,051            | 207,692            | 359              |
| Other Salaries for Instruction                     | 2,800              | 38,731           | 41,531             | 41,531             |                  |
| General Supplies                                   | 4,477              | (85)             | 4,392              | 4,390              | 2                |
| Other Objects                                      | 2,500              | (2,500)          |                    |                    |                  |
| <b>Total Cognitive - Moderate</b>                  | <b>239,828</b>     | <b>14,146</b>    | <b>253,974</b>     | <b>253,613</b>     | <b>361</b>       |
| <b>Learning and/or Language Disabilities:</b>      |                    |                  |                    |                    |                  |
| Salaries of Teachers                               | 8,497,682          | (801,295)        | 7,696,387          | 7,626,637          | 69,750           |
| Other Salaries of Instruction                      | 382,031            | 89,872           | 471,903            | 415,079            | 56,824           |
| Purchased Professional - Educational Services      | 15,000             |                  | 15,000             | 15,000             |                  |
| Purchased Technical Services                       | 5,000              | (5,000)          |                    |                    |                  |
| Other Purchased Services                           | 10,000             | (10,000)         |                    |                    |                  |
| General Supplies                                   | 189,618            | 14,174           | 203,792            | 150,121            | 53,671           |
| Textbooks  | 3,521              | (650)            | 2,871              |                    | 2,871            |
| Other Objects                                      | 2,545              |                  | 2,545              | 501                | 2,044            |
| <b>Total Learning and/or Language Disabilities</b> | <b>9,105,397</b>   | <b>(712,899)</b> | <b>8,392,498</b>   | <b>8,207,338</b>   | <b>185,160</b>   |
| <b>Auditory Impairments:</b>                       |                    |                  |                    |                    |                  |
| Salaries of Teachers                               | 929,130            | (157,000)        | 772,130            | 766,191            | 5,939            |
| Other Salaries for Instruction                     | 424,515            | (20,210)         | 404,305            | 402,962            | 1,343            |
| Purchased Professional & Educational Services      | 31,996             | (14,000)         | 17,996             |                    | 17,996           |
| General Supplies                                   | 21,061             | (6,500)          | 14,561             | 8,224              | 6,337            |
| <b>Total Auditory Impairments</b>                  | <b>1,406,702</b>   | <b>(197,710)</b> | <b>1,208,992</b>   | <b>1,177,377</b>   | <b>31,615</b>    |
| <b>Behavioral Disabilities:</b>                    |                    |                  |                    |                    |                  |
| Salaries of Teachers                               | 2,706,967          | (74,599)         | 2,632,368          | 2,591,957          | 40,411           |
| Other Salaries of Instruction                      | 652,336            | 11,938           | 664,274            | 648,685            | 15,589           |
| General Supplies                                   | 39,601             | 1,421            | 41,022             | 36,528             | 4,494            |
| Other Objects                                      | 2,000              |                  | 2,000              | 1,870              | 130              |
| <b>Total Behavioral Disabilities</b>               | <b>3,400,904</b>   | <b>(61,240)</b>  | <b>3,339,664</b>   | <b>3,279,040</b>   | <b>60,624</b>    |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2018

| District-Wide  | Original<br>Budget | Transfers          | Final<br>Budget   | Actual            | Final to<br>Actual |
|--|--------------------|--------------------|-------------------|-------------------|--------------------|
| <b>Multiple Disabilities:</b>                          |                    |                    |                   |                   |                    |
| Salaries of Teachers                                   | \$ 2,525,861       | \$ (24,462)        | \$ 2,501,399      | \$ 2,485,960      | \$ 15,439          |
| Other Salaries for Instruction                         | 712,611            | 104,395            | 817,006           | 799,875           | 17,131             |
| Other Purchased Services                               | 1,500              |                    | 1,500             |                   | 1,500              |
| General Supplies                                       | 46,328             | (10,808)           | 35,520            | 25,518            | 10,002             |
| Other Objects  | 4,188              | (1,900)            | 2,288             | 1,234             | 1,054              |
| <b>Total Multiple Disabilities</b>                     | <b>3,290,488</b>   | <b>67,225</b>      | <b>3,357,713</b>  | <b>3,312,587</b>  | <b>45,126</b>      |
| <b>Resource Room/Resource Center:</b>                  |                    |                    |                   |                   |                    |
| Salaries of Teachers                                   | 13,606,578         | (219,489)          | 13,387,089        | 13,305,633        | 81,456             |
| Other Salaries for Instruction                         | 286,000            | (104,817)          | 181,183           | 99,983            | 81,200             |
| General Supplies                                       | 161,559            | (42,080)           | 119,479           | 88,413            | 31,066             |
| Textbooks  | 15,400             | (11,750)           | 3,650             |                   | 3,650              |
| Other Objects  | 12,154             | (3,413)            | 8,741             | 1,051             | 7,690              |
| <b>Total Resource Room/Resource Center</b>             | <b>14,081,691</b>  | <b>(381,549)</b>   | <b>13,700,142</b> | <b>13,495,080</b> | <b>205,062</b>     |
| <b>Autism:</b>   |                    |                    |                   |                   |                    |
| Salaries of Teachers                                   | 4,114,899          | 357,400            | 4,472,299         | 4,469,644         | 2,655              |
| Other Salaries for Instruction                         | 1,412,972          | 32,814             | 1,445,786         | 1,434,988         | 10,798             |
| Purchased Technical Services                           | 1,000              |                    | 1,000             |                   | 1,000              |
| General Supplies                                       | 108,127            | (5,089)            | 103,038           | 77,178            | 25,860             |
| Other Objects  | 2,600              |                    | 2,600             | 2,550             | 50                 |
| <b>Total Autism</b>                                    | <b>5,639,598</b>   | <b>385,125</b>     | <b>6,024,723</b>  | <b>5,984,360</b>  | <b>40,363</b>      |
| <b>Total Special Education</b>                         | <b>38,569,898</b>  | <b>(990,890)</b>   | <b>37,579,008</b> | <b>36,989,938</b> | <b>589,070</b>     |
| <b>Bilingual Education:</b>                            |                    |                    |                   |                   |                    |
| Salaries of Teachers                                   | 18,766,046         | (1,097,300)        | 17,668,746        | 17,598,475        | 70,271             |
| Other Salaries for Instruction                         | 944,911            | 81,866             | 1,026,777         | 995,805           | 30,972             |
| Purchased Professional - Educational Services          | 10,000             | (10,000)           |                   |                   |                    |
| Other Purchased Services                               | 10,561             | (10,561)           |                   |                   |                    |
| General Supplies                                       | 65,870             | (13,718)           | 52,152            | 33,179            | 18,973             |
| Textbooks  | 18,558             | (5,974)            | 12,584            | 11,743            | 841                |
| Other Objects  | 12,500             | (10,000)           | 2,500             | 2,500             |                    |
| <b>Total Bilingual Education</b>                       | <b>19,828,446</b>  | <b>(1,065,687)</b> | <b>18,762,759</b> | <b>18,641,702</b> | <b>121,057</b>     |
| <b>School Sponsored Co-curricular Activities:</b>      |                    |                    |                   |                   |                    |
| Salaries   | 1,125,963          | (6,065)            | 1,119,898         | 1,073,624         | 46,274             |
| Purchased Professional - Educational Services          | 16,000             | (10,000)           | 6,000             | 300               | 5,700              |
| Purchased Services                                     | 30,000             | (23,000)           | 7,000             |                   | 7,000              |
| Supplies and Materials                                 | 93,558             | (20,198)           | 73,360            | 23,568            | 49,792             |
| Other Objects  | 14,500             |                    | 14,500            | 10,000            | 4,500              |
| <b>Total School Sponsored Co-curricular Activities</b> | <b>1,280,021</b>   | <b>(59,263)</b>    | <b>1,220,758</b>  | <b>1,107,492</b>  | <b>113,266</b>     |
| <b>School Sponsored Athletics:</b>                     |                    |                    |                   |                   |                    |
| Salaries   | 2,083,176          | 176,682            | 2,259,858         | 2,202,557         | 57,301             |
| Purchased Services (300-500 series)                    | 2,500              | (2,500)            |                   |                   |                    |
| Supplies and Materials                                 | 389,752            | (15,292)           | 374,460           | 309,116           | 65,344             |
| Other Objects  | 164,845            | 44,889             | 209,734           | 208,636           | 1,098              |
| <b>Total School Sponsored Athletics</b>                | <b>2,640,273</b>   | <b>203,779</b>     | <b>2,844,052</b>  | <b>2,720,309</b>  | <b>123,743</b>     |
| <b>Before/After School Programs:</b>                   |                    |                    |                   |                   |                    |
| Salaries of Teachers                                   | 1,699,678          | 150,037            | 1,849,715         | 1,732,977         | 116,738            |
| Other Salaries for Instruction                         | 93,809             | 26,033             | 119,842           | 110,577           | 9,265              |
| <b>Total Before/After School Programs</b>              | <b>1,793,487</b>   | <b>176,070</b>     | <b>1,969,557</b>  | <b>1,843,554</b>  | <b>126,003</b>     |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2018

| District-Wide  | Original<br>Budget | Transfers        | Final<br>Budget    | Actual             | Final to<br>Actual |
|--|--------------------|------------------|--------------------|--------------------|--------------------|
| <b>Alternative Education Programs - Instruction:</b>           |                    |                  |                    |                    |                    |
| Salaries of Teachers   | \$ 489,474         | \$ (23,000)      | \$ 466,474         | \$ 465,169         | \$ 1,305           |
| Purchased Professional & Technical Services                    | 110,000            |                  | 110,000            | 65,600             | 44,400             |
| Supplies and Materials   | 88,500             | (3,500)          | 85,000             | 76,289             | 8,711              |
| Other Objects  | 15,000             |                  | 15,000             | 13,989             | 1,011              |
| <b>Total Alternative Education Programs - Instruction</b>      | <b>702,974</b>     | <b>(26,500)</b>  | <b>676,474</b>     | <b>621,047</b>     | <b>55,427</b>      |
| <b>Alternative Education Programs - Support Services:</b>      |                    |                  |                    |                    |                    |
| Salaries   | 613,753            | (171,221)        | 442,532            | 426,114            | 16,418             |
| Salaries of Family/Parent Liaison                              | 25,680             | 1,528            | 27,208             | 27,208             |                    |
| Purchased Professional and Educational Services                | 50,000             |                  | 50,000             | 7,928              | 42,072             |
| <b>Total Alternative Education Programs - Support Services</b> | <b>689,433</b>     | <b>(169,693)</b> | <b>519,740</b>     | <b>461,250</b>     | <b>58,490</b>      |
| <b>Other Supplemental/At-Risk Programs - Instruction:</b>      |                    |                  |                    |                    |                    |
| Salaries of Reading Specialists                                | 264,346            | 17,302           | 281,648            | 281,648            |                    |
| Purchased Professional & Technical Services                    | 422,832            | (37,791)         | 385,041            | 253,386            | 131,655            |
| <b>Total Other Supplemental/At-Risk Programs - Instruction</b> | <b>687,178</b>     | <b>(20,489)</b>  | <b>666,689</b>     | <b>535,034</b>     | <b>131,655</b>     |
| <b>Total Instruction</b>                                       | <b>206,177,659</b> | <b>16,321</b>    | <b>206,193,980</b> | <b>203,627,706</b> | <b>2,566,274</b>   |
| <b>Attendance and Social Work Services:</b>                    |                    |                  |                    |                    |                    |
| Salaries   | 3,775,590          | (266,262)        | 3,509,328          | 3,476,506          | 32,822             |
| Salaries of Family Liaisons/Comm Parent Inv. Specialists       | 2,010,252          | (3,787)          | 2,006,465          | 1,964,169          | 42,296             |
| Purchased Professional and Technical Services                  | 4,000              |                  | 4,000              | 1,360              | 2,640              |
| Supplies and Materials   | 12,726             | (944)            | 11,782             | 7,531              | 4,251              |
| Other Objects  | 4,604              | (1,001)          | 3,603              | 1,153              | 2,450              |
| <b>Total Attendance and Social Work Services</b>               | <b>5,807,172</b>   | <b>(271,994)</b> | <b>5,535,178</b>   | <b>5,450,719</b>   | <b>84,459</b>      |
| <b>Health Services:</b>  |                    |                  |                    |                    |                    |
| Salaries   | 6,551,717          | (88,853)         | 6,462,864          | 6,440,827          | 22,037             |
| Other Salaries   | 195,972            | 186,032          | 382,004            | 363,726            | 18,278             |
| Other Purchased Services                                       | 1,000              | (1,000)          |                    |                    |                    |
| Supplies and Materials   | 63,369             | (6,808)          | 56,561             | 33,993             | 22,568             |
| <b>Total Health Services</b>                                   | <b>6,812,058</b>   | <b>89,371</b>    | <b>6,901,429</b>   | <b>6,838,546</b>   | <b>62,883</b>      |
| <b>Guidance:</b>   |                    |                  |                    |                    |                    |
| Salaries of Other Professional Staff                           | 5,620,418          | 454,762          | 6,075,180          | 6,063,235          | 11,945             |
| Salaries of Secretarial and Clerical Assistants                | 50,798             | 3,186            | 53,984             | 53,984             |                    |
| Other Salaries   | 862,362            | (110,613)        | 751,749            | 735,033            | 16,716             |
| Purchased Professional - Educational Services                  | 20,500             | (19,000)         | 1,500              | 1,500              |                    |
| Other Purchased Services                                       | 56,405             | (50,000)         | 6,405              |                    | 6,405              |
| Supplies and Materials   | 24,652             | (1,471)          | 23,181             | 11,110             | 12,071             |
| Other Objects  | 5,772              | (1,725)          | 4,047              | 675                | 3,372              |
| <b>Total Guidance</b>  | <b>6,640,907</b>   | <b>275,139</b>   | <b>6,916,046</b>   | <b>6,865,537</b>   | <b>50,509</b>      |
| <b>Improvement of Instruction Services:</b>                    |                    |                  |                    |                    |                    |
| Salaries of Supervisors of Instruction                         | 7,323,601          | (562,795)        | 6,760,806          | 6,703,324          | 57,482             |
| Salaries of Other Professional Staff                           | 672,954            | 87,671           | 760,625            | 758,276            | 2,349              |
| Salaries of Secretarial and Clerical Assistants                | 1,501,724          | 180,906          | 1,682,630          | 1,670,994          | 11,636             |
| Other Salaries   | 617,872            | 142,167          | 760,039            | 759,591            | 448                |
| Salaries of Facilitators, Math & Literacy Coaches              | 5,755,585          | 863,301          | 6,618,886          | 6,605,819          | 13,067             |
| Purchased Professional - Educational Services                  | 104,255            | 106,208          | 210,463            | 141,778            | 68,685             |
| Other Purchased Services                                       | 32,090             | (23,090)         | 9,000              | 8,680              | 320                |
| Supplies and Materials   | 47,355             | (8,882)          | 38,473             | 23,486             | 14,987             |
| Other Objects  | 129,208            | 6,264            | 135,472            | 91,232             | 44,240             |
| <b>Total Improvement of Instruction Services</b>               | <b>16,184,644</b>  | <b>791,750</b>   | <b>16,976,394</b>  | <b>16,763,180</b>  | <b>213,214</b>     |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2018

| District-Wide   | Original<br>Budget | Transfers        | Final<br>Budget    | Actual             | Final to<br>Actual |
|---|--------------------|------------------|--------------------|--------------------|--------------------|
| <b>Educational Media/Library Services:</b>  |                    |                  |                    |                    |                    |
| Salaries of Other Professional Staff  | \$ 1,077,887       | \$ 19,294        | \$ 1,097,181       | \$ 1,095,189       | \$ 1,992           |
| Purchased Professional and Technical Services   | 4,850              |                  | 4,850              | 4,849              | 1                  |
| Supplies and Materials  | 70,485             | (7,476)          | 63,009             | 44,171             | 18,838             |
| Other Objects   | 24,846             | (302)            | 24,544             | 23,210             | 1,334              |
| <b>Total Educational Media/Library Services</b>                                       | <b>1,178,068</b>   | <b>11,516</b>    | <b>1,189,584</b>   | <b>1,167,419</b>   | <b>22,165</b>      |
| <b>Instructional Staff Training Services:</b>   |                    |                  |                    |                    |                    |
| Purchased Professional –Educational Services  | 368,166            | (75,261)         | 292,905            | 236,440            | 56,465             |
| Other Purchased Services  | 39,764             | (23,518)         | 16,246             | 3,713              | 12,533             |
| Supplies and Materials  | 55,851             | (25,008)         | 30,843             | 16,445             | 14,398             |
| Other Objects   | 10,000             | (10,000)         |                    |                    |                    |
| <b>Total Instructional Staff Training Services</b>                                    | <b>473,781</b>     | <b>(133,787)</b> | <b>339,994</b>     | <b>256,598</b>     | <b>83,396</b>      |
| <b>Support Services – School Administration:</b>                                      |                    |                  |                    |                    |                    |
| Salaries of Principals/Assistant Principals/Program Directors                         | 14,693,422         | (495,211)        | 14,198,211         | 14,142,381         | 55,830             |
| Salaries of Secretarial and Clerical Assistants                                       | 1,501,724          | 3,688,721        | 5,190,445          | 5,177,878          | 12,567             |
| Other Salaries  | 10,212,225         | (3,375,041)      | 6,837,184          | 6,731,515          | 105,669            |
| Purchased Professional and Technical Services   | 103,500            | (58,452)         | 45,048             |                    | 45,048             |
| Other Purchased Services (400-500 series)   | 1,050,078          | (48,922)         | 1,001,156          | 634,237            | 366,919            |
| Supplies and Materials  | 410,741            | (15,886)         | 394,855            | 294,965            | 99,890             |
| Other Objects   | 312,589            | 64,548           | 377,137            | 229,378            | 147,759            |
| <b>Total Support Services – School Administration</b>                                 | <b>28,284,279</b>  | <b>(240,243)</b> | <b>28,044,036</b>  | <b>27,210,354</b>  | <b>833,682</b>     |
| <b>Security:</b>  |                    |                  |                    |                    |                    |
| Salaries  | 7,594,379          | (537,583)        | 7,056,796          | 6,973,778          | 83,018             |
| General Supplies  | 58,419             | (274)            | 58,145             | 29,943             | 28,202             |
| <b>Total Security</b>   | <b>7,652,798</b>   | <b>(537,857)</b> | <b>7,114,941</b>   | <b>7,003,721</b>   | <b>111,220</b>     |
| <b>Student Transportation Services:</b>   |                    |                  |                    |                    |                    |
| Contracted Services –Transportation (Other than<br>Between Home and School) – Vendors | 605,205            | 86,961           | 692,166            | 424,582            | 267,584            |
| <b>Total Student Transportation Services</b>  | <b>605,205</b>     | <b>86,961</b>    | <b>692,166</b>     | <b>424,582</b>     | <b>267,584</b>     |
| <b>Unallocated Benefits:</b>  |                    |                  |                    |                    |                    |
| Health Benefits   | 59,196,779         | 6,898            | 59,203,677         | 59,203,677         | -                  |
| <b>Total Unallocated Benefits</b>   | <b>59,196,779</b>  | <b>6,898</b>     | <b>59,203,677</b>  | <b>59,203,677</b>  | <b>-</b>           |
| <b>Total Undistributed Expenditures</b>   | <b>132,835,691</b> | <b>77,754</b>    | <b>132,913,445</b> | <b>131,184,333</b> | <b>1,729,112</b>   |
| <b>Total Expenditures - Current Expense</b>   | <b>339,013,350</b> | <b>94,075</b>    | <b>339,107,425</b> | <b>334,812,039</b> | <b>4,295,386</b>   |
| <b>Capital Outlay:</b>  |                    |                  |                    |                    |                    |
| <b>Equipment:</b>   |                    |                  |                    |                    |                    |
| <b>Regular Programs - Instruction:</b>  |                    |                  |                    |                    |                    |
| Kindergarten  | 10,000             | (10,000)         |                    |                    |                    |
| Grades 1-5  | 171,937            | (63,861)         | 108,076            | 72,698             | 35,378             |
| Grades 6-8  | 35,606             | 48,988           | 84,594             | 9,142              | 75,452             |
| Grades 9-12   | 47,240             | 6,045            | 53,285             | 53,285             |                    |
| <b>Special Education - Instruction:</b>   |                    |                  |                    |                    |                    |
| Language and/or Learning Disabilities   | 36,195             | (5,252)          | 30,943             |                    | 30,943             |
| Resource Room/Resource Center   | 10,000             | (10,000)         |                    |                    |                    |
| Autism  | 12,200             |                  | 12,200             |                    | 12,200             |
| Instructional Alternative Ed  | 83,275             |                  | 83,275             |                    | 83,275             |
| <b>Undistributed Expenditures:</b>  |                    |                  |                    |                    |                    |
| School Administration   | 146,975            | (45,104)         | 101,871            | 69,587             | 32,284             |
| Security  | 7,840              | (5,357)          | 2,483              | 968                | 1,515              |
| Non-Instructional Equipment   | 565,794            | (22,047)         | 543,747            | 197,725            | 346,022            |
| <b>Total Equipment and Capital outlay</b>   | <b>1,127,062</b>   | <b>(106,588)</b> | <b>1,020,474</b>   | <b>403,405</b>     | <b>617,069</b>     |
| <b>Total Expenditures - School Based</b>  | <b>340,140,412</b> | <b>(12,513)</b>  | <b>340,127,899</b> | <b>335,215,444</b> | <b>4,912,455</b>   |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2018

| District-Wide  | Original<br>Budget | Transfers   | Final<br>Budget | Actual         | Final to<br>Actual |
|--|--------------------|-------------|-----------------|----------------|--------------------|
| Other Financing Sources:   |                    |             |                 |                |                    |
| Transfers In   | \$ 340,140,412     | \$ (12,513) | \$ 340,127,899  | \$ 335,215,444 | \$ 4,912,455       |
| Total Other Financing Sources  | 340,140,412        | (12,513)    | 340,127,899     | 335,215,444    | 4,912,455          |
| Excess (Deficiency) of Other Financing Sources<br>Over (Under) Expenditures and Other Financing (Uses) |                    |             |                 |                |                    |
| Fund Balances, July 1  |                    |             |                 |                |                    |
| Fund Balances, June 30   | \$ -               | \$ -        | \$ -            | \$ -           | \$ -               |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2018

| School: Abington Avenue                                | Original<br>Budget | Transfers      | Final<br>Budget  | Actual           | Final to<br>Actual |
|--|--------------------|----------------|------------------|------------------|--------------------|
| <b>Expense</b>   |                    |                |                  |                  |                    |
| <b>Current:</b>  |                    |                |                  |                  |                    |
| Instruction - regular programs:                        |                    |                |                  |                  |                    |
| Salaries of Teachers:                                  |                    |                |                  |                  |                    |
| Kindergarten   | \$ 224,870         | \$ 38,293      | \$ 263,163       | \$ 263,163       |                    |
| Grades 1- 5  | 1,519,721          | 212,444        | 1,732,165        | 1,732,003        | \$ 162             |
| Grades 6-8   | 1,058,395          | 105,985        | 1,164,380        | 1,164,380        |                    |
| Undistributed Instruction:                             |                    |                |                  |                  |                    |
| Other Salaries of Instruction                          | 131,712            | 4,012          | 135,724          | 135,724          |                    |
| General Supplies                                       | 57,321             | 11,439         | 68,760           | 58,768           | 9,992              |
| Textbooks  | 418                |                | 418              |                  | 418                |
| Other Objects  | 7,434              |                | 7,434            | 5,268            | 2,166              |
| <b>Total Regular Programs</b>                          | <b>2,999,871</b>   | <b>372,173</b> | <b>3,372,044</b> | <b>3,359,306</b> | <b>12,738</b>      |
| Instruction - Special Education:                       |                    |                |                  |                  |                    |
| Learning and/or Language Disabilities:                 |                    |                |                  |                  |                    |
| Other Salaries of Instruction                          | 34,251             | 859            | 35,110           | 35,110           |                    |
| General Supplies                                       | 6,800              | (1,600)        | 5,200            | 5,200            |                    |
| <b>Total Learning and/or Language Disabilities</b>     | <b>41,051</b>      | <b>(741)</b>   | <b>40,310</b>    | <b>40,310</b>    | <b>-</b>           |
| Resource Room/Resource Center:                         |                    |                |                  |                  |                    |
| Salaries of Teachers                                   | 316,061            | 9,889          | 325,950          | 325,950          |                    |
| Other Salaries of Instruction                          | 5,600              | 18,434         | 24,034           | 24,034           |                    |
| General Supplies                                       | 11,350             | (2,829)        | 8,521            | 4,918            | 3,603              |
| <b>Total Resource Room/Resource Center</b>             | <b>333,011</b>     | <b>25,494</b>  | <b>358,505</b>   | <b>354,902</b>   | <b>3,603</b>       |
| <b>Total Special Education</b>                         | <b>374,062</b>     | <b>24,753</b>  | <b>398,815</b>   | <b>395,212</b>   | <b>3,603</b>       |
| Bilingual Education:                                   |                    |                |                  |                  |                    |
| Salaries of Teachers                                   | 654,735            | (12,572)       | 642,163          | 642,163          |                    |
| Other Salaries of Instruction                          | 11,200             | 14,768         | 25,968           | 25,968           |                    |
| General Supplies                                       | 7,758              | (1,200)        | 6,558            | 5,245            | 1,313              |
| Textbooks  | 500                | (500)          |                  |                  |                    |
| <b>Total Bilingual Education</b>                       | <b>674,193</b>     | <b>496</b>     | <b>674,689</b>   | <b>673,376</b>   | <b>1,313</b>       |
| School Sponsored Co-curricular Activities:             |                    |                |                  |                  |                    |
| Salaries   | 19,371             | 6,348          | 25,719           | 25,719           |                    |
| <b>Total School Sponsored Co-curricular Activities</b> | <b>19,371</b>      | <b>6,348</b>   | <b>25,719</b>    | <b>25,719</b>    | <b>-</b>           |
| School Sponsored Athletics:                            |                    |                |                  |                  |                    |
| Salaries   | 9,541              | 3,608          | 13,149           | 13,149           |                    |
| Supplies and Materials                                 | 1,250              | 2,001          | 3,251            | 3,143            | 108                |
| <b>Total School Sponsored Athletics</b>                | <b>10,791</b>      | <b>5,609</b>   | <b>16,400</b>    | <b>16,292</b>    | <b>108</b>         |
| Before/After School Programs:                          |                    |                |                  |                  |                    |
| Salaries of Teachers                                   | 80,068             | 7,694          | 87,762           | 87,762           |                    |
| Other Salaries for Instruction                         | 3,068              | 11,778         | 14,846           | 14,846           |                    |
| <b>Total Before/After School Programs</b>              | <b>83,136</b>      | <b>19,472</b>  | <b>102,608</b>   | <b>102,608</b>   | <b>-</b>           |
| <b>Total Instruction</b>                               | <b>4,161,424</b>   | <b>428,851</b> | <b>4,590,275</b> | <b>4,572,513</b> | <b>17,762</b>      |



Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2018

| School: Abington Avenue  | Original<br>Budget | Transfers       | Final<br>Budget | Actual         | Final to<br>Actual |
|--|--------------------|-----------------|-----------------|----------------|--------------------|
| <b>Attendance and Social Work Services:</b>  |                    |                 |                 |                |                    |
| Salaries   | \$ 82,000          | \$ (29,000)     | \$ 53,000       | \$ 52,891      | \$ 109             |
| Salaries of Family Liaisons/Comm Parent Inv. Specialists                               | 34,441             | 1,370           | 35,811          | 35,811         |                    |
| Supplies and Materials   | 1,000              | (1,000)         |                 |                |                    |
| Other Objects  | 654                | (501)           | 153             | 153            |                    |
| <b>Total Attendance and Social Work Services</b>                                       | <b>118,095</b>     | <b>(29,131)</b> | <b>88,964</b>   | <b>88,855</b>  | <b>109</b>         |
| <b>Health Services:</b>  |                    |                 |                 |                |                    |
| Salaries   | 94,440             | 1,100           | 95,540          | 95,540         |                    |
| Other Salaries   | 1,312              | 11              | 1,323           | 1,323          |                    |
| Supplies and Materials   | 500                | (67)            | 433             | 380            | 53                 |
| <b>Total Health Services</b>   | <b>96,252</b>      | <b>1,044</b>    | <b>97,296</b>   | <b>97,243</b>  | <b>53</b>          |
| <b>Guidance:</b>   |                    |                 |                 |                |                    |
| Supplies and Materials   | 500                | (55)            | 445             | 445            |                    |
| <b>Total Guidance</b>  | <b>500</b>         | <b>(55)</b>     | <b>445</b>      | <b>445</b>     | <b>-</b>           |
| <b>Improvement of Instruction Services:</b>  |                    |                 |                 |                |                    |
| Salaries of Supervisors of Instruction   | 118,175            | (728)           | 117,447         | 117,447        |                    |
| Salaries of Secretarial and Clerical Assistants  | 52,686             | 1,358           | 54,044          | 54,044         |                    |
| Salaries of Facilitators, Math & Literacy Coaches                                      | 217,565            | (38,000)        | 179,565         | 178,889        | 676                |
| Other Objects  | 5,000              |                 | 5,000           | 5,000          |                    |
| <b>Total Improvement of Instruction Services</b>                                       | <b>393,426</b>     | <b>(37,370)</b> | <b>356,056</b>  | <b>355,380</b> | <b>676</b>         |
| <b>Educational Media/Library Services:</b>   |                    |                 |                 |                |                    |
| Supplies and Materials   | 1,037              | (401)           | 636             | 518            | 118                |
| <b>Total Educational Media/Library Services</b>  | <b>1,037</b>       | <b>(401)</b>    | <b>636</b>      | <b>518</b>     | <b>118</b>         |
| <b>Instructional Staff Training Services:</b>  |                    |                 |                 |                |                    |
| Purchased Professional - Education Services  | 8,918              | (8,918)         |                 |                |                    |
| <b>Total Instructional Staff Training Services</b>                                     | <b>8,918</b>       | <b>(8,918)</b>  | <b>-</b>        | <b>-</b>       | <b>-</b>           |
| <b>Support Services - School Administration:</b>                                       |                    |                 |                 |                |                    |
| Salaries of Principals/Assistant Principals/Program Directors                          | 255,921            | 10,492          | 266,413         | 266,413        |                    |
| Salaries of Secretarial and Clerical Assistants  | 52,686             | 3,574           | 56,260          | 54,402         | 1,858              |
| Other Salaries   | 116,469            | 4,296           | 120,765         | 120,765        |                    |
| Other Purchased Services (400-500 series)  | 16,688             |                 | 16,688          | 10,250         | 6,438              |
| Supplies and Materials   | 21,207             | (745)           | 20,462          | 16,092         | 4,370              |
| Other Objects  | 2,593              | 1,945           | 4,538           | 1,700          | 2,838              |
| <b>Total Support Services - School Administration</b>                                  | <b>465,564</b>     | <b>19,562</b>   | <b>485,126</b>  | <b>469,622</b> | <b>15,504</b>      |
| <b>Security:</b>   |                    |                 |                 |                |                    |
| Salaries   | 82,853             |                 | 82,853          | 82,587         | 266                |
| General Supplies   | 1,377              | (150)           | 1,227           | 1,227          |                    |
| <b>Total Security</b>  | <b>84,230</b>      | <b>(150)</b>    | <b>84,080</b>   | <b>83,814</b>  | <b>266</b>         |
| <b>Student Transportation Services:</b>  |                    |                 |                 |                |                    |
| Contracted Services - Transportation (Other than<br>Between Home and School) - Vendors | 7,500              | 2,001           | 9,501           | 8,353          | 1,148              |
| <b>Total Student Transportation Services</b>   | <b>7,500</b>       | <b>2,001</b>    | <b>9,501</b>    | <b>8,353</b>   | <b>1,148</b>       |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2018

|  | Original<br>Budget | Transfers   | Final<br>Budget | Actual       | Final to<br>Actual |
|--|--------------------|-------------|-----------------|--------------|--------------------|
| <b>School: Abington Avenue</b>   |                    |             |                 |              |                    |
| Unallocated Benefits:  |                    |             |                 |              |                    |
| Health Benefits  | \$ 1,152,844       |             | \$ 1,152,844    | \$ 1,152,844 |                    |
| Total Unallocated Benefits   | 1,152,844          | -           | 1,152,844       | 1,152,844    |                    |
| Total Undistributed Expenditures   | 2,328,366          | \$ (53,418) | 2,274,948       | 2,257,074    | \$ 17,874          |
| Total Expenditures - Current Expense   | 6,489,790          | 375,433     | 6,865,223       | 6,829,587    | 35,636             |
| <b>Capital Outlay:</b>   |                    |             |                 |              |                    |
| Equipment:   |                    |             |                 |              |                    |
| Undistributed Expenditures:  |                    |             |                 |              |                    |
| Non-Instructional Equipment  | 40,235             | 14,184      | 54,419          |              | 54,419             |
| Total Equipment  | 40,235             | 14,184      | 54,419          | -            | 54,419             |
| Total Expenditures - School Based  | 6,530,025          | 389,617     | 6,919,642       | 6,829,587    | 90,055             |
| <b>Other Financing Sources:</b>  |                    |             |                 |              |                    |
| Transfers In   | 6,530,025          | 389,617     | 6,919,642       | 6,829,587    | 90,055             |
| Total Other Financing Sources  | 6,530,025          | 389,617     | 6,919,642       | 6,829,587    | 90,055             |
| <b>Excess (Deficiency) of Other Financing Sources<br/>Over (Under) Expenditures and Other Financing (Uses)</b> |                    |             |                 |              |                    |
| <b>Fund Balances, July 1</b>   |                    |             |                 |              |                    |
| <b>Fund Balances, June 30</b>  | \$ -               | \$ -        | \$ -            | \$ -         | \$ -               |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2018

| School: Ann Street   | Original<br>Budget | Transfers       | Final<br>Budget  | Actual           | Final to<br>Actual |
|--|--------------------|-----------------|------------------|------------------|--------------------|
| <b>Expense</b>   |                    |                 |                  |                  |                    |
| <b>Current:</b>  |                    |                 |                  |                  |                    |
| Instruction - regular programs:                                |                    |                 |                  |                  |                    |
| Salaries of Teachers:  |                    |                 |                  |                  |                    |
| Kindergarten   | \$ 513,728         | \$ 42,029       | \$ 555,757       | \$ 555,757       |                    |
| Grades 1- 5  | 1,360,203          | 91,013          | 1,451,216        | 1,451,029        | \$ 187             |
| Grades 6-8   | 1,656,157          | 76,441          | 1,732,598        | 1,722,907        | 9,691              |
| Undistributed Instruction:                                     |                    |                 |                  |                  |                    |
| Other Salaries of Instruction                                  | 200,196            | 1,346           | 201,542          | 201,542          |                    |
| General Supplies   | 276,405            | 4,874           | 281,279          | 184,211          | 97,068             |
| Textbooks  | 6,000              | (1,541)         | 4,459            | 4,458            | 1                  |
| Other Objects  | 15,600             | (8,748)         | 6,852            | 6,852            |                    |
| <b>Total Regular Programs</b>                                  | <b>4,028,289</b>   | <b>205,414</b>  | <b>4,233,703</b> | <b>4,126,756</b> | <b>106,947</b>     |
| Instruction - Special Education:                               |                    |                 |                  |                  |                    |
| Resource Room/Resource Center:                                 |                    |                 |                  |                  |                    |
| Salaries of Teachers   | 826,026            | 18,288          | 844,314          | 816,827          | 27,487             |
| Other Salaries of Instruction                                  | 19,600             | (15,000)        | 4,600            | 140              | 4,460              |
| General Supplies   | 2,250              | (1,320)         | 930              | 930              |                    |
| <b>Total Resource Room/Resource Center</b>                     | <b>847,876</b>     | <b>1,968</b>    | <b>849,844</b>   | <b>817,897</b>   | <b>31,947</b>      |
| <b>Total Special Education</b>                                 | <b>847,876</b>     | <b>1,968</b>    | <b>849,844</b>   | <b>817,897</b>   | <b>31,947</b>      |
| Bilingual Education:   |                    |                 |                  |                  |                    |
| Salaries of Teachers   | 1,347,023          | (71,845)        | 1,275,178        | 1,275,178        |                    |
| Other Salaries of Instruction                                  | 54,960             | (20,392)        | 34,568           | 34,568           |                    |
| General Supplies   | 4,000              | (2,452)         | 1,548            | 1,548            |                    |
| <b>Total Bilingual Education</b>                               | <b>1,405,983</b>   | <b>(94,689)</b> | <b>1,311,294</b> | <b>1,311,294</b> | <b>-</b>           |
| School Sponsored Co-curricular Activities:                     |                    |                 |                  |                  |                    |
| Salaries   | 24,932             | (2,000)         | 22,932           | 22,245           | 687                |
| <b>Total School Sponsored Co-curricular Activities</b>         | <b>24,932</b>      | <b>(2,000)</b>  | <b>22,932</b>    | <b>22,245</b>    | <b>687</b>         |
| Before/After School Programs:                                  |                    |                 |                  |                  |                    |
| Salaries of Teachers   | 26,751             | (4,000)         | 22,751           | 21,238           | 1,513              |
| <b>Total Before/After School Programs</b>                      | <b>26,751</b>      | <b>(4,000)</b>  | <b>22,751</b>    | <b>21,238</b>    | <b>1,513</b>       |
| Other Supplemental/At-Risk Programs - Instruction:             |                    |                 |                  |                  |                    |
| Salaries of Reading Specialists                                | 166,900            | 16,219          | 183,119          | 183,119          |                    |
| <b>Total Other Supplemental/At-Risk Programs - Instruction</b> | <b>166,900</b>     | <b>16,219</b>   | <b>183,119</b>   | <b>183,119</b>   | <b>-</b>           |
| <b>Total Instruction</b>                                       | <b>6,500,731</b>   | <b>122,912</b>  | <b>6,623,643</b> | <b>6,482,549</b> | <b>141,094</b>     |
| Attendance and Social Work Services:                           |                    |                 |                  |                  |                    |
| Salaries of Family Liaisons/Comm Parent Inv. Specialists       | 83,230             | (17,000)        | 66,230           | 65,873           | 357                |
| Supplies and Materials   | 500                | (500)           |                  |                  |                    |
| <b>Total Attendance and Social Work Services</b>               | <b>83,730</b>      | <b>(17,500)</b> | <b>66,230</b>    | <b>65,873</b>    | <b>357</b>         |
| Health Services:   |                    |                 |                  |                  |                    |
| Salaries   | 176,382            | (82,167)        | 94,215           | 93,901           | 314                |
| Other Salaries   | 70,796             | 56,396          | 127,192          | 126,687          | 505                |
| Supplies and Materials   | 1,200              |                 | 1,200            | 1,055            | 145                |
| <b>Total Health Services</b>                                   | <b>248,378</b>     | <b>(25,771)</b> | <b>222,607</b>   | <b>221,643</b>   | <b>964</b>         |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2018

| School: Ann Street   | Original<br>Budget | Transfers       | Final<br>Budget   | Actual            | Final to<br>Actual |
|--|--------------------|-----------------|-------------------|-------------------|--------------------|
| <b>Guidance:</b>   |                    |                 |                   |                   |                    |
| Salaries of Other Professional Staff   | \$ 105,758         | \$ 531          | \$ 106,289        | \$ 106,289        |                    |
| Supplies and Materials   | 1,000              | (194)           | 806               | 806               |                    |
| <b>Total Guidance</b>  | <b>106,758</b>     | <b>337</b>      | <b>107,095</b>    | <b>107,095</b>    | <b>-</b>           |
| <b>Improvement of Instruction Services:</b>  |                    |                 |                   |                   |                    |
| Salaries of Supervisors of Instruction   | 214,600            | (10,000)        | 204,600           | 202,836           | \$ 1,764           |
| Salaries of Secretarial and Clerical Assistants  | 42,262             |                 | 42,262            | 41,971            | 291                |
| Salaries of Facilitators, Math & Literacy Coaches                                      | 258,135            | 20,982          | 279,117           | 279,117           |                    |
| <b>Total Improvement of Instruction Services</b>                                       | <b>514,997</b>     | <b>10,982</b>   | <b>525,979</b>    | <b>523,924</b>    | <b>2,055</b>       |
| <b>Educational Media/Library Services:</b>   |                    |                 |                   |                   |                    |
| Salaries of Other Professional Staff   | 98,020             |                 | 98,020            | 97,270            | 750                |
| Supplies and Materials   | 1,000              |                 | 1,000             | 930               | 70                 |
| Other Objects  | 3,846              | (3,846)         |                   |                   |                    |
| <b>Total Educational Media/Library Services</b>  | <b>102,866</b>     | <b>(3,846)</b>  | <b>99,020</b>     | <b>98,200</b>     | <b>820</b>         |
| <b>Instructional Staff Training Services:</b>  |                    |                 |                   |                   |                    |
| Purchased Professional - Education Services  | 3,600              | (1,800)         | 1,800             |                   | 1,800              |
| <b>Total Instructional Staff Training Services</b>                                     | <b>3,600</b>       | <b>(1,800)</b>  | <b>1,800</b>      | <b>-</b>          | <b>1,800</b>       |
| <b>Support Services - School Administration:</b>                                       |                    |                 |                   |                   |                    |
| Salaries of Principals/Assistant Principals/Program Directors                          | 366,850            | 2,667           | 369,517           | 369,517           |                    |
| Salaries of Secretarial and Clerical Assistants  | 42,262             | 43,030          | 85,292            | 84,375            | 917                |
| Other Salaries   | 166,451            | (38,049)        | 128,402           | 128,122           | 280                |
| Other Purchased Services (400-500 series)  | 33,030             | 1,360           | 34,390            | 29,187            | 5,203              |
| Supplies and Materials   | 12,337             | (3,172)         | 9,165             | 8,981             | 184                |
| Other Objects  | 2,700              |                 | 2,700             | 2,694             | 6                  |
| <b>Total Support Services - School Administration</b>                                  | <b>623,630</b>     | <b>5,836</b>    | <b>629,466</b>    | <b>622,876</b>    | <b>6,590</b>       |
| <b>Security:</b>   |                    |                 |                   |                   |                    |
| Salaries   | 196,803            | (15,000)        | 181,803           | 176,994           | 4,809              |
| <b>Total Security</b>  | <b>196,803</b>     | <b>(15,000)</b> | <b>181,803</b>    | <b>176,994</b>    | <b>4,809</b>       |
| <b>Student Transportation Services:</b>  |                    |                 |                   |                   |                    |
| Contracted Services - Transportation (Other than<br>Between Home and School) - Vendors | 34,200             | (19,565)        | 14,635            | 9,613             | 5,022              |
| <b>Total Student Transportation Services</b>   | <b>34,200</b>      | <b>(19,565)</b> | <b>14,635</b>     | <b>9,613</b>      | <b>5,022</b>       |
| <b>Unallocated Benefits:</b>   |                    |                 |                   |                   |                    |
| Health Benefits  | 1,830,749          |                 | 1,830,749         | 1,830,749         |                    |
| <b>Total Unallocated Benefits</b>  | <b>1,830,749</b>   | <b>-</b>        | <b>1,830,749</b>  | <b>1,830,749</b>  | <b>-</b>           |
| <b>Total Undistributed Expenditures</b>  | <b>3,745,711</b>   | <b>(66,327)</b> | <b>3,679,384</b>  | <b>3,656,967</b>  | <b>22,417</b>      |
| <b>Total Expenditures - Current Expense</b>  | <b>10,246,442</b>  | <b>56,585</b>   | <b>10,303,027</b> | <b>10,139,516</b> | <b>163,511</b>     |
| <b>Capital Outlay:</b>   |                    |                 |                   |                   |                    |
| <b>Equipment:</b>  |                    |                 |                   |                   |                    |
| Regular Programs - Instruction:  |                    |                 |                   |                   |                    |
| Grades 1-5   |                    | 3,200           | 3,200             | 3,119             | 81                 |
| <b>Total Equipment</b>   | <b>-</b>           | <b>3,200</b>    | <b>3,200</b>      | <b>3,119</b>      | <b>81</b>          |
| <b>Total Expenditures - School Based</b>   | <b>10,246,442</b>  | <b>59,785</b>   | <b>10,306,227</b> | <b>10,142,635</b> | <b>163,592</b>     |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2018

|  | Original<br>Budget | Transfers     | Final<br>Budget   | Actual            | Final to<br>Actual |
|--|--------------------|---------------|-------------------|-------------------|--------------------|
| <b>School: Ann Street</b>  |                    |               |                   |                   |                    |
| <b>Other Financing Sources:</b>  |                    |               |                   |                   |                    |
| <b>Transfers In</b>  | \$ 10,246,442      | \$ 59,785     | \$ 10,306,227     | \$ 10,142,635     | \$ 163,592         |
| <b>Total Other Financing Sources</b>   | <u>10,246,442</u>  | <u>59,785</u> | <u>10,306,227</u> | <u>10,142,635</u> | <u>163,592</u>     |
| <b>Excess (Deficiency) of Other Financing Sources<br/>Over (Under) Expenditures and Other Financing (Uses)</b> |                    |               |                   |                   |                    |
| <b>Fund Balances, July 1</b>   |                    |               |                   |                   |                    |
| <b>Fund Balances, June 30</b>  | <u>\$ -</u>        | <u>\$ -</u>   | <u>\$ -</u>       | <u>\$ -</u>       | <u>\$ -</u>        |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2018

School: Arts High

Expense

Current:

Instruction - regular programs:

Salaries of Teachers:

Grades 6-8

Grades 9-12

Undistributed Instruction:

General Supplies

Textbooks

Total Regular Programs

Instruction - Special Education:

Resource Room/Resource Center:

Salaries of Teachers

Other Salaries of Instruction

Total Resource Room/Resource Center

Total Special Education

School Sponsored Co-curricular Activities:

Salaries

Total School Sponsored Co-curricular Activities

School Sponsored Athletics:

Salaries

Supplies and Materials

Other Objects

Total School Sponsored Athletics

Before/After School Programs:

Salaries of Teachers

Total Before/After School Programs

Other Supplemental/At-Risk Programs - Instruction:

Purchased Professional & Technical Services

Total Other Supplemental/At-Risk Programs - Instruction

Total Instruction

Health Services:

Salaries

Other Salaries

Supplies and Materials

Total Health Services

Guidance:

Salaries of Other Professional Staff

Total Guidance

Improvement of Instruction Services:

Salaries of Supervisors of Instruction

Salaries of Secretarial and Clerical Assistants

Total Improvement of Instruction Services

|  | Original<br>Budget | Transfers       | Final<br>Budget  | Actual           | Final to<br>Actual |
|--|--------------------|-----------------|------------------|------------------|--------------------|
| <b>Instruction - regular programs:</b>                         |                    |                 |                  |                  |                    |
| <b>Salaries of Teachers:</b>                                   |                    |                 |                  |                  |                    |
| Grades 6-8   | \$ 373,801         | \$ (70,000)     | \$ 303,801       | \$ 301,973       | \$ 1,828           |
| Grades 9-12  | 3,613,279          | 159,091         | 3,772,370        | 3,772,370        |                    |
| <b>Undistributed Instruction:</b>                              |                    |                 |                  |                  |                    |
| General Supplies   | 119,449            | (9,100)         | 110,349          | 85,353           | 24,996             |
| Textbooks  | 12,000             | (2,500)         | 9,500            | 8,309            | 1,191              |
| <b>Total Regular Programs</b>                                  | <b>4,118,529</b>   | <b>77,491</b>   | <b>4,196,020</b> | <b>4,168,005</b> | <b>28,015</b>      |
| <b>Instruction - Special Education:</b>                        |                    |                 |                  |                  |                    |
| <b>Resource Room/Resource Center:</b>                          |                    |                 |                  |                  |                    |
| Salaries of Teachers   | 155,288            | 2,719           | 158,007          | 158,007          |                    |
| Other Salaries of Instruction                                  | 2,800              | (2,800)         |                  |                  |                    |
| <b>Total Resource Room/Resource Center</b>                     | <b>158,088</b>     | <b>(81)</b>     | <b>158,007</b>   | <b>158,007</b>   | <b>-</b>           |
| <b>Total Special Education</b>                                 | <b>158,088</b>     | <b>(81)</b>     | <b>158,007</b>   | <b>158,007</b>   | <b>-</b>           |
| <b>School Sponsored Co-curricular Activities:</b>              |                    |                 |                  |                  |                    |
| Salaries   | 52,194             | 20,468          | 72,662           | 72,492           | 170                |
| <b>Total School Sponsored Co-curricular Activities</b>         | <b>52,194</b>      | <b>20,468</b>   | <b>72,662</b>    | <b>72,492</b>    | <b>170</b>         |
| <b>School Sponsored Athletics:</b>                             |                    |                 |                  |                  |                    |
| Salaries   | 61,756             | (6,000)         | 55,756           | 55,677           | 79                 |
| Supplies and Materials   | 10,215             |                 | 10,215           | 9,448            | 767                |
| Other Objects  | 8,000              |                 | 8,000            | 8,000            |                    |
| <b>Total School Sponsored Athletics</b>                        | <b>79,971</b>      | <b>(6,000)</b>  | <b>73,971</b>    | <b>73,125</b>    | <b>846</b>         |
| <b>Before/After School Programs:</b>                           |                    |                 |                  |                  |                    |
| Salaries of Teachers   | 45,103             | (11,500)        | 33,603           | 33,562           | 41                 |
| <b>Total Before/After School Programs</b>                      | <b>45,103</b>      | <b>(11,500)</b> | <b>33,603</b>    | <b>33,562</b>    | <b>41</b>          |
| <b>Other Supplemental/At-Risk Programs - Instruction:</b>      |                    |                 |                  |                  |                    |
| Purchased Professional & Technical Services                    | 20,400             |                 | 20,400           | 9,215            | 11,185             |
| <b>Total Other Supplemental/At-Risk Programs - Instruction</b> | <b>20,400</b>      | <b>-</b>        | <b>20,400</b>    | <b>9,215</b>     | <b>11,185</b>      |
| <b>Total Instruction</b>                                       | <b>4,474,285</b>   | <b>80,378</b>   | <b>4,554,663</b> | <b>4,514,406</b> | <b>40,257</b>      |
| <b>Health Services:</b>  |                    |                 |                  |                  |                    |
| Salaries   | 98,271             |                 | 98,271           | 97,962           | 309                |
| Other Salaries   | 2,220              |                 | 2,220            | 1,377            | 843                |
| Supplies and Materials   | 1,000              |                 | 1,000            | 847              | 153                |
| <b>Total Health Services</b>                                   | <b>101,491</b>     | <b>-</b>        | <b>101,491</b>   | <b>100,186</b>   | <b>1,305</b>       |
| <b>Guidance:</b>   |                    |                 |                  |                  |                    |
| Salaries of Other Professional Staff                           | 252,849            | 14,848          | 267,697          | 267,697          |                    |
| <b>Total Guidance</b>  | <b>252,849</b>     | <b>14,848</b>   | <b>267,697</b>   | <b>267,697</b>   | <b>-</b>           |
| <b>Improvement of Instruction Services:</b>                    |                    |                 |                  |                  |                    |
| Salaries of Supervisors of Instruction                         | 224,387            | (14,975)        | 209,412          | 208,971          | 441                |
| Salaries of Secretarial and Clerical Assistants                | 82,144             | (2,000)         | 80,144           | 79,972           | 172                |
| <b>Total Improvement of Instruction Services</b>               | <b>306,531</b>     | <b>(16,975)</b> | <b>289,556</b>   | <b>288,943</b>   | <b>613</b>         |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2018

| School: Arts High  | Original<br>Budget | Transfers      | Final<br>Budget  | Actual           | Final to<br>Actual |
|--|--------------------|----------------|------------------|------------------|--------------------|
| <b>Educational Media/Library Services:</b>   |                    |                |                  |                  |                    |
| Supplies and Materials   | \$ 657             |                | \$ 657           |                  | \$ 657             |
| <b>Total Educational Media/Library Services</b>  | <b>657</b>         | <b>-</b>       | <b>657</b>       | <b>-</b>         | <b>657</b>         |
| <b>Instructional Staff Training Services:</b>  |                    |                |                  |                  |                    |
| Purchased Professional - Education Services  | 190                |                | 190              |                  | 190                |
| <b>Total Instructional Staff Training Services</b>   | <b>190</b>         | <b>-</b>       | <b>190</b>       | <b>-</b>         | <b>190</b>         |
| <b>Support Services - School Administration:</b>   |                    |                |                  |                  |                    |
| Salaries of Principals/Assistant Principals/Program Directors  | 373,006            | \$ (8,975)     | 364,031          | \$ 363,058       | 973                |
| Salaries of Secretarial and Clerical Assistants  | 82,144             | (1,000)        | 81,144           | 80,772           | 372                |
| Other Salaries   | 147,676            | 11,987         | 159,663          | 158,146          | 1,517              |
| Other Purchased Services (400-500 series)  | 30,000             |                | 30,000           | 8,080            | 21,920             |
| Supplies and Materials   | 30,111             | (15,000)       | 15,111           | 13,830           | 1,281              |
| Other Objects  | 14,369             | 10,100         | 24,469           | 14,083           | 10,386             |
| <b>Total Support Services - School Administration</b>  | <b>677,306</b>     | <b>(2,888)</b> | <b>674,418</b>   | <b>637,969</b>   | <b>36,449</b>      |
| <b>Security:</b>   |                    |                |                  |                  |                    |
| Salaries   | 174,607            | 285            | 174,892          | 174,892          | -                  |
| <b>Total Security</b>  | <b>174,607</b>     | <b>285</b>     | <b>174,892</b>   | <b>174,892</b>   | <b>-</b>           |
| <b>Student Transportation Services:</b>  |                    |                |                  |                  |                    |
| Contracted Services - Transportation (Other than<br>Between Home and School) - Vendors                         | 17,924             |                | 17,924           | 12,088           | 5,836              |
| <b>Total Student Transportation Services</b>   | <b>17,924</b>      | <b>-</b>       | <b>17,924</b>    | <b>12,088</b>    | <b>5,836</b>       |
| <b>Unallocated Benefits:</b>   |                    |                |                  |                  |                    |
| Health Benefits  | 1,266,505          |                | 1,266,505        | 1,266,505        | -                  |
| <b>Total Unallocated Benefits</b>  | <b>1,266,505</b>   | <b>-</b>       | <b>1,266,505</b> | <b>1,266,505</b> | <b>-</b>           |
| <b>Total Undistributed Expenditures</b>  | <b>2,798,060</b>   | <b>(4,730)</b> | <b>2,793,330</b> | <b>2,748,280</b> | <b>45,050</b>      |
| <b>Total Expenditures - Current Expense</b>  | <b>7,272,345</b>   | <b>75,648</b>  | <b>7,347,993</b> | <b>7,262,686</b> | <b>85,307</b>      |
| <b>Total Expenditures - School Based</b>   | <b>7,272,345</b>   | <b>75,648</b>  | <b>7,347,993</b> | <b>7,262,686</b> | <b>85,307</b>      |
| <b>Other Financing Sources:</b>  |                    |                |                  |                  |                    |
| Transfers In   | 7,272,345          | 75,648         | 7,347,993        | 7,262,686        | 85,307             |
| <b>Total Other Financing Sources</b>   | <b>7,272,345</b>   | <b>75,648</b>  | <b>7,347,993</b> | <b>7,262,686</b> | <b>85,307</b>      |
| <b>Excess (Deficiency) of Other Financing Sources<br/>Over (Under) Expenditures and Other Financing (Uses)</b> |                    |                |                  |                  |                    |
| <b>Fund Balances, July 1</b>   |                    |                |                  |                  |                    |
| <b>Fund Balances, June 30</b>  | <b>\$ -</b>        | <b>\$ -</b>    | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>        |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2018

| School: Avon Avenue   | Original<br>Budget | Transfers        | Final<br>Budget  | Actual           | Final to<br>Actual |
|---|--------------------|------------------|------------------|------------------|--------------------|
| <b>Expense</b>  |                    |                  |                  |                  |                    |
| <b>Current:</b>   |                    |                  |                  |                  |                    |
| Instruction - regular programs:                               |                    |                  |                  |                  |                    |
| Salaries of Teachers:   |                    |                  |                  |                  |                    |
| Kindergarten  | \$ 200,994         | \$ (16,679)      | \$ 184,315       | \$ 184,311       | \$ 4               |
| Grades 1- 5   | 1,688,684          | (71,212)         | 1,617,472        | 1,616,776        | 696                |
| Grades 6-8  | 608,143            | (24,000)         | 584,143          | 582,673          | 1,470              |
| Undistributed Instruction:                                    |                    |                  |                  |                  |                    |
| Other Salaries of Instruction                                 | 65,010             | 1,805            | 66,815           | 66,815           |                    |
| General Supplies  | 63,187             | (8,500)          | 54,687           | 22,915           | 31,772             |
| Other Objects   | 15,082             | (2,979)          | 12,103           | 4,860            | 7,243              |
| <b>Total Regular Programs</b>                                 | <b>2,641,100</b>   | <b>(121,565)</b> | <b>2,519,535</b> | <b>2,478,350</b> | <b>41,185</b>      |
| Instruction - Special Education:                              |                    |                  |                  |                  |                    |
| Cognitive - Mild:   |                    |                  |                  |                  |                    |
| Salaries of Teachers  | 237,481            | 12,675           | 250,156          | 250,156          |                    |
| Other Salaries of Instruction                                 | 2,800              |                  | 2,800            | 260              | 2,540              |
| <b>Total Cognitive - Mild</b>                                 | <b>240,281</b>     | <b>12,675</b>    | <b>252,956</b>   | <b>250,416</b>   | <b>2,540</b>       |
| Resource Room/Resource Center:                                |                    |                  |                  |                  |                    |
| Salaries of Teachers  | 123,817            | 13,684           | 137,501          | 137,501          |                    |
| Other Salaries of Instruction                                 | 2,800              |                  | 2,800            |                  | 2,800              |
| <b>Total Resource Room/Resource Center</b>                    | <b>126,617</b>     | <b>13,684</b>    | <b>140,301</b>   | <b>137,501</b>   | <b>2,800</b>       |
| <b>Total Special Education</b>                                | <b>366,898</b>     | <b>26,359</b>    | <b>393,257</b>   | <b>387,917</b>   | <b>5,340</b>       |
| School Sponsored Co-curricular Activities:                    |                    |                  |                  |                  |                    |
| Salaries  |                    | 22,527           | 22,527           | 22,527           |                    |
| <b>Total School Sponsored Co-curricular Activities</b>        | <b>-</b>           | <b>22,527</b>    | <b>22,527</b>    | <b>22,527</b>    | <b>-</b>           |
| <b>Total Instruction</b>                                      | <b>3,007,998</b>   | <b>(72,679)</b>  | <b>2,935,319</b> | <b>2,888,794</b> | <b>46,525</b>      |
| Health Services:  |                    |                  |                  |                  |                    |
| Salaries  | 95,182             |                  | 95,182           | 93,594           | 1,588              |
| Other Salaries  |                    | 2,979            | 2,979            | 1,280            | 1,699              |
| <b>Total Health Services</b>                                  | <b>95,182</b>      | <b>2,979</b>     | <b>98,161</b>    | <b>94,874</b>    | <b>3,287</b>       |
| Improvement of Instruction Services:                          |                    |                  |                  |                  |                    |
| Salaries of Supervisors of Instruction                        | 151,162            | (57,000)         | 94,162           | 93,634           | 528                |
| Salaries of Secretarial and Clerical Assistants               |                    | 24,868           | 24,868           | 23,160           | 1,708              |
| <b>Total Improvement of Instruction Services</b>              | <b>151,162</b>     | <b>(32,132)</b>  | <b>119,030</b>   | <b>116,794</b>   | <b>2,236</b>       |
| Instructional Staff Training Services:                        |                    |                  |                  |                  |                    |
| Purchased Professional -Education Services                    |                    | 7,000            | 7,000            | 4,000            | 3,000              |
| <b>Total Instructional Staff Training Services</b>            | <b>-</b>           | <b>7,000</b>     | <b>7,000</b>     | <b>4,000</b>     | <b>3,000</b>       |
| Support Services - School Administration:                     |                    |                  |                  |                  |                    |
| Salaries of Principals/Assistant Principals/Program Directors | 281,659            | (59,000)         | 222,659          | 222,284          | 375                |
| Salaries of Secretarial and Clerical Assistants               |                    | 87,802           | 87,802           | 87,802           |                    |
| Other Salaries  | 178,640            | (85,279)         | 93,361           | 93,361           |                    |
| Purchased Professional and Technical Services                 | 50,000             | (47,752)         | 2,248            |                  | 2,248              |
| Other Purchased Services (400-500 series)                     | 12,727             | 2,752            | 15,479           | 12,163           | 3,316              |
| Supplies and Materials  | 519                |                  | 519              |                  | 519                |
| Other Objects   | 1,500              |                  | 1,500            | 900              | 600                |
| <b>Total Support Services - School Administration</b>         | <b>525,045</b>     | <b>(101,477)</b> | <b>423,568</b>   | <b>416,510</b>   | <b>7,058</b>       |



Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2018

| School: Avon Avenue  | Original<br>Budget | Transfers        | Final<br>Budget  | Actual           | Final to<br>Actual |
|--|--------------------|------------------|------------------|------------------|--------------------|
| <b>Security:</b>   |                    |                  |                  |                  |                    |
| Salaries   | \$ 107,454         | \$ 2,234         | \$ 109,688       | \$ 109,688       |                    |
| <b>Total Security</b>  | <b>107,454</b>     | <b>2,234</b>     | <b>109,688</b>   | <b>109,688</b>   | <b>-</b>           |
| <b>Student Transportation Services:</b>  |                    |                  |                  |                  |                    |
| Contracted Services –Transportation (Other than<br>Between Home and School) – Vendors                          | 22,157             | 1,500            | 23,657           | 8,276            | \$ 15,381          |
| <b>Total Student Transportation Services</b>   | <b>22,157</b>      | <b>1,500</b>     | <b>23,657</b>    | <b>8,276</b>     | <b>15,381</b>      |
| <b>Unallocated Benefits:</b>   |                    |                  |                  |                  |                    |
| Health Benefits  | 893,048            |                  | 893,048          | 893,048          |                    |
| <b>Total Unallocated Benefits</b>  | <b>893,048</b>     | <b>-</b>         | <b>893,048</b>   | <b>893,048</b>   | <b>-</b>           |
| <b>Total Undistributed Expenditures</b>  | <b>1,794,048</b>   | <b>(119,896)</b> | <b>1,674,152</b> | <b>1,643,190</b> | <b>30,962</b>      |
| <b>Total Expenditures - Current Expense</b>  | <b>4,802,046</b>   | <b>(192,575)</b> | <b>4,609,471</b> | <b>4,531,984</b> | <b>77,487</b>      |
| <b>Total Expenditures - School Based</b>   | <b>4,802,046</b>   | <b>(192,575)</b> | <b>4,609,471</b> | <b>4,531,984</b> | <b>77,487</b>      |
| <b>Other Financing Sources:</b>  |                    |                  |                  |                  |                    |
| Transfers In   | 4,802,046          | (192,575)        | 4,609,471        | 4,531,984        | 77,487             |
| <b>Total Other Financing Sources</b>   | <b>4,802,046</b>   | <b>(192,575)</b> | <b>4,609,471</b> | <b>4,531,984</b> | <b>77,487</b>      |
| <b>Excess (Deficiency) of Other Financing Sources<br/>Over (Under) Expenditures and Other Financing (Uses)</b> |                    |                  |                  |                  |                    |
| <b>Fund Balances, July 1</b>   |                    |                  |                  |                  |                    |
| <b>Fund Balances, June 30</b>  | <b>\$ -</b>        | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>        |

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

Year ended June 30, 2018

School: Bard Early College

## Expense

## Current:

## Instruction - regular programs:

## Salaries of Teachers:

## Grades 9-12

|              | Original Budget | Transfers    | Final Budget | Actual | Final to Actual |
|--------------|-----------------|--------------|--------------|--------|-----------------|
| \$ 1,579,154 | \$ 72,337       | \$ 1,651,491 | \$ 1,651,491 |        |                 |

## Undistributed Instruction:

## General Supplies

50,259 (17,775) 32,484 27,009 \$ 5,475

## Textbooks

4,000 (4,000)

## Other Objects

2,107 2,107 136 1,971

## Total Regular Programs

1,635,520 50,562 1,686,082 1,678,636 7,446

## Instruction - Special Education:

## Resource Room/Resource Center:

## Salaries of Teachers

155,021 21,688 176,709 176,709

## Other Salaries of Instruction

2,800 (1,500) 1,300 1,300

## General Supplies

155 155 155

## Total Resource Room/Resource Center

157,821 20,343 178,164 176,709 1,455

## Total Special Education

157,821 20,343 178,164 176,709 1,455

## School Sponsored Co-curricular Activities:

## Salaries

32,051 (7,640) 24,411 24,243 168

## Total School Sponsored Co-curricular Activities

32,051 (7,640) 24,411 24,243 168

## School Sponsored Athletics:

## Salaries

39,315 7,640 46,955 46,901 54

## Supplies and Materials

11,000 (5,725) 5,275 2,958 2,317

## Total School Sponsored Athletics

50,315 1,915 52,230 49,859 2,371

## Before/After School Programs:

## Salaries of Teachers

21,275 (9,918) 11,357 9,798 1,559

## Total Before/After School Programs

21,275 (9,918) 11,357 9,798 1,559

## Total Instruction

1,896,982 55,262 1,952,244 1,939,245 12,999

## Attendance and Social Work Services:

## Salaries

180,020 13,418 193,438 193,438

## Total Attendance and Social Work Services

180,020 13,418 193,438 193,438 -

## Health Services:

## Salaries

91,350 2,011 93,361 93,361

## Other Salaries

555 725 1,280 1,280

## Supplies and Materials

2,400 2,400 1,294 1,106

## Total Health Services

94,305 2,736 97,041 95,935 1,106

## Improvement of Instruction Services:

## Salaries of Supervisors of Instruction

113,824 113,824 113,634 190

## Salaries of Facilitators, Math &amp; Literacy Coaches

61,584 (61,000) 584 584

## Total Improvement of Instruction Services

175,408 (61,000) 114,408 113,634 774

## Educational Media/Library Services:

## Supplies and Materials

1,500 (841) 659 659

## Total Educational Media/Library Services

1,500 (841) 659 659 -

Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2018

| School: Bard Early College   | Original Budget  | Transfers       | Final Budget     | Actual           | Final to Actual |
|--|------------------|-----------------|------------------|------------------|-----------------|
| <b>Support Services – School Administration:</b>   |                  |                 |                  |                  |                 |
| Salaries of Principals/Assistant Principals/Program Directors  | \$ 244,321       | \$ (32,000)     | \$ 212,321       | \$ 210,295       | \$ 2,026        |
| Salaries of Secretarial and Clerical Assistants  |                  | 43,818          | 43,818           | 42,476           | 1,342           |
| Other Salaries   | 199,785          | (43,150)        | 156,635          | 156,635          |                 |
| Other Purchased Services (400-500 series)  | 32,907           | 1,120           | 34,027           | 33,153           | 874             |
| Other Objects  | 932              | 2,341           | 3,273            | 2,458            | 815             |
| <b>Total Support Services – School Administration</b>  | <b>477,945</b>   | <b>(27,871)</b> | <b>450,074</b>   | <b>445,017</b>   | <b>5,057</b>    |
| <b>Security:</b>   |                  |                 |                  |                  |                 |
| Salaries   | 129,598          | (4,238)         | 125,360          | 125,360          | -               |
| <b>Total Security</b>  | <b>129,598</b>   | <b>(4,238)</b>  | <b>125,360</b>   | <b>125,360</b>   | <b>-</b>        |
| <b>Student Transportation Services:</b>  |                  |                 |                  |                  |                 |
| Contracted Services –Transportation (Other than Between Home and School) – Vendors                             | 3,000            | 4,000           | 7,000            | 1,850            | 5,150           |
| <b>Total Student Transportation Services</b>   | <b>3,000</b>     | <b>4,000</b>    | <b>7,000</b>     | <b>1,850</b>     | <b>5,150</b>    |
| <b>Unallocated Benefits:</b>   |                  |                 |                  |                  |                 |
| Health Benefits  | 600,778          |                 | 600,778          | 600,778          |                 |
| <b>Total Unallocated Benefits</b>  | <b>600,778</b>   | <b>-</b>        | <b>600,778</b>   | <b>600,778</b>   | <b>-</b>        |
| <b>Total Undistributed Expenditures</b>  | <b>1,662,554</b> | <b>(73,796)</b> | <b>1,588,758</b> | <b>1,576,671</b> | <b>12,087</b>   |
| <b>Total Expenditures - Current Expense</b>  | <b>3,559,536</b> | <b>(18,534)</b> | <b>3,541,002</b> | <b>3,515,916</b> | <b>25,086</b>   |
| <b>Total Expenditures - School Based</b>   | <b>3,559,536</b> | <b>(18,534)</b> | <b>3,541,002</b> | <b>3,515,916</b> | <b>25,086</b>   |
| <b>Other Financing Sources:</b>  |                  |                 |                  |                  |                 |
| Transfers In   | 3,559,536        | (18,534)        | 3,541,002        | 3,515,916        | 25,086          |
| <b>Total Other Financing Sources</b>   | <b>3,559,536</b> | <b>(18,534)</b> | <b>3,541,002</b> | <b>3,515,916</b> | <b>25,086</b>   |
| <b>Excess (Deficiency) of Other Financing Sources<br/>Over (Under) Expenditures and Other Financing (Uses)</b> |                  |                 |                  |                  |                 |
| <b>Fund Balances, July 1</b>   |                  |                 |                  |                  |                 |
| <b>Fund Balances, June 30</b>  | <b>\$ -</b>      | <b>\$ -</b>     | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>     |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2018

School: Barringer Academy of the Arts and Humanities

Expense

Current:

Instruction - regular programs:

Salaries of Teachers:

Grades 9-12

|              | Original Budget | Transfers    | Final Budget | Actual | Final to Actual |
|--------------|-----------------|--------------|--------------|--------|-----------------|
| \$ 2,516,316 | \$ 1,085        | \$ 2,517,401 | \$ 2,517,134 | \$ 267 |                 |

Undistributed Instruction:

Other Salaries of Instruction

|       |  |       |       |  |
|-------|--|-------|-------|--|
| 1,400 |  | 1,400 | 1,400 |  |
|-------|--|-------|-------|--|

General Supplies

|         |        |         |         |        |
|---------|--------|---------|---------|--------|
| 109,242 | 37,468 | 146,710 | 132,177 | 14,533 |
|---------|--------|---------|---------|--------|

Textbooks

|       |       |       |       |     |
|-------|-------|-------|-------|-----|
| 7,000 | 1,597 | 8,597 | 8,436 | 161 |
|-------|-------|-------|-------|-----|

Other Objects

|         |           |     |     |  |
|---------|-----------|-----|-----|--|
| 103,898 | (103,096) | 802 | 802 |  |
|---------|-----------|-----|-----|--|

Total Regular Programs

|           |          |           |           |        |
|-----------|----------|-----------|-----------|--------|
| 2,737,856 | (62,946) | 2,674,910 | 2,659,949 | 14,961 |
|-----------|----------|-----------|-----------|--------|

Instruction - Special Education:

Learning and/or Language Disabilities:

Salaries of Teachers

|         |           |         |         |       |
|---------|-----------|---------|---------|-------|
| 658,919 | (175,000) | 483,919 | 480,751 | 3,168 |
|---------|-----------|---------|---------|-------|

Other Salaries of Instruction

|        |         |        |        |     |
|--------|---------|--------|--------|-----|
| 41,469 | (7,501) | 33,968 | 33,568 | 400 |
|--------|---------|--------|--------|-----|

Total Learning and/or Language Disabilities

|         |           |         |         |       |
|---------|-----------|---------|---------|-------|
| 700,388 | (182,501) | 517,887 | 514,319 | 3,568 |
|---------|-----------|---------|---------|-------|

Resource Room/Resource Center:

Salaries of Teachers

|         |          |         |         |       |
|---------|----------|---------|---------|-------|
| 258,825 | (30,000) | 228,825 | 225,473 | 3,352 |
|---------|----------|---------|---------|-------|

Other Salaries of Instruction

|       |         |       |     |     |
|-------|---------|-------|-----|-----|
| 7,000 | (6,000) | 1,000 | 120 | 880 |
|-------|---------|-------|-----|-----|

Total Resource Room/Resource Center

|         |          |         |         |       |
|---------|----------|---------|---------|-------|
| 265,825 | (36,000) | 229,825 | 225,593 | 4,232 |
|---------|----------|---------|---------|-------|

Total Special Education

|         |           |         |         |       |
|---------|-----------|---------|---------|-------|
| 966,213 | (218,501) | 747,712 | 739,912 | 7,800 |
|---------|-----------|---------|---------|-------|

Bilingual Education:

Other Salaries of Instruction

|       |  |       |       |       |
|-------|--|-------|-------|-------|
| 4,200 |  | 4,200 | 1,199 | 3,001 |
|-------|--|-------|-------|-------|

Total Bilingual Education

|       |   |       |       |       |
|-------|---|-------|-------|-------|
| 4,200 | - | 4,200 | 1,199 | 3,001 |
|-------|---|-------|-------|-------|

School Sponsored Co-curricular Activities:

Salaries

|        |       |        |        |  |
|--------|-------|--------|--------|--|
| 51,039 | 7,813 | 58,852 | 58,852 |  |
|--------|-------|--------|--------|--|

Purchased Professional & Educational Services

|        |          |       |     |       |
|--------|----------|-------|-----|-------|
| 16,000 | (10,000) | 6,000 | 300 | 5,700 |
|--------|----------|-------|-----|-------|

Supplies and Materials

|       |  |       |     |       |
|-------|--|-------|-----|-------|
| 3,000 |  | 3,000 | 150 | 2,850 |
|-------|--|-------|-----|-------|

Total School Sponsored Co-curricular Activities

|        |         |        |        |       |
|--------|---------|--------|--------|-------|
| 70,039 | (2,187) | 67,852 | 59,302 | 8,550 |
|--------|---------|--------|--------|-------|

School Sponsored Athletics:

Salaries

|         |          |         |         |     |
|---------|----------|---------|---------|-----|
| 130,218 | (13,000) | 117,218 | 116,225 | 993 |
|---------|----------|---------|---------|-----|

Supplies and Materials

|        |  |        |       |     |
|--------|--|--------|-------|-----|
| 10,135 |  | 10,135 | 9,358 | 777 |
|--------|--|--------|-------|-----|

Other Objects

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

Total School Sponsored Athletics

|         |          |         |         |       |
|---------|----------|---------|---------|-------|
| 155,353 | (13,000) | 142,353 | 140,583 | 1,770 |
|---------|----------|---------|---------|-------|

Before/After School Programs:

Salaries of Teachers

|        |         |       |       |     |
|--------|---------|-------|-------|-----|
| 11,655 | (7,720) | 3,935 | 3,656 | 279 |
|--------|---------|-------|-------|-----|

Total Before/After School Programs

|        |         |       |       |     |
|--------|---------|-------|-------|-----|
| 11,655 | (7,720) | 3,935 | 3,656 | 279 |
|--------|---------|-------|-------|-----|

Other Supplemental/At-Risk Programs - Instruction:

Purchased Professional & Technical Services

|     |     |     |     |     |
|-----|-----|-----|-----|-----|
| 200 | 725 | 925 | 725 | 200 |
|-----|-----|-----|-----|-----|

Total Other Supplemental/At-Risk Programs - Instruction

|     |     |     |     |     |
|-----|-----|-----|-----|-----|
| 200 | 725 | 925 | 725 | 200 |
|-----|-----|-----|-----|-----|

Total Instruction

|           |           |           |           |        |
|-----------|-----------|-----------|-----------|--------|
| 3,945,516 | (303,629) | 3,641,887 | 3,605,326 | 36,561 |
|-----------|-----------|-----------|-----------|--------|

Attendance and Social Work Services:

Salaries

|        |       |        |        |  |
|--------|-------|--------|--------|--|
| 61,162 | 5,670 | 66,832 | 66,832 |  |
|--------|-------|--------|--------|--|

Salaries of Family Liaisons/Comm Parent Inv. Specialists

|        |       |        |        |  |
|--------|-------|--------|--------|--|
| 51,359 | 1,404 | 52,763 | 52,763 |  |
|--------|-------|--------|--------|--|

Total Attendance and Social Work Services

|         |       |         |         |   |
|---------|-------|---------|---------|---|
| 112,521 | 7,074 | 119,595 | 119,595 | - |
|---------|-------|---------|---------|---|

Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2018

| School: Barringer Academy of the Arts and Humanities                                  | Original<br>Budget | Transfers        | Final<br>Budget  | Actual           | Final to<br>Actual |
|---|--------------------|------------------|------------------|------------------|--------------------|
| <b>Health Services:</b>   |                    |                  |                  |                  |                    |
| Salaries  | \$ 91,350          | \$ 1,706         | \$ 93,056        | \$ 93,056        |                    |
| Supplies and Materials  | 800                |                  | 800              | 751              | \$ 49              |
| <b>Total Health Services</b>  | <b>92,150</b>      | <b>1,706</b>     | <b>93,856</b>    | <b>93,807</b>    | <b>49</b>          |
| <b>Guidance:</b>  |                    |                  |                  |                  |                    |
| Salaries of Other Professional Staff  | 298,888            |                  | 298,888          | 298,080          | 808                |
| Other Salaries  | 75,821             | 23,368           | 99,189           | 97,339           | 1,850              |
| Supplies and Materials  | 800                |                  | 800              | 215              | 585                |
| <b>Total Guidance</b>   | <b>375,509</b>     | <b>23,368</b>    | <b>398,877</b>   | <b>395,634</b>   | <b>3,243</b>       |
| <b>Improvement of Instruction Services:</b>   |                    |                  |                  |                  |                    |
| Salaries of Supervisors of Instruction  | 259,187            |                  | 259,187          | 258,317          | 870                |
| Salaries of Other Professional Staff  | 48,213             | (10,000)         | 38,213           | 37,138           | 1,075              |
| Salaries of Secretarial and Clerical Assistants                                       |                    | 27,055           | 27,055           | 27,055           |                    |
| Other Salaries  | 78,630             | 4,686            | 83,316           | 83,316           |                    |
| Salaries of Facilitators, Math & Literacy Coaches                                     | 163,655            | 29,230           | 192,885          | 192,885          |                    |
| Purchased Professional –Education Services  | 20,580             |                  | 20,580           | 12,175           | 8,405              |
| <b>Total Improvement of Instruction Services</b>                                      | <b>570,265</b>     | <b>50,971</b>    | <b>621,236</b>   | <b>610,886</b>   | <b>10,350</b>      |
| <b>Instructional Staff Training Services:</b>   |                    |                  |                  |                  |                    |
| Purchased Professional –Education Services  | 9,750              | 2,000            | 11,750           | 11,750           |                    |
| Other Purchased Services  | 15,000             | (13,883)         | 1,117            |                  | 1,117              |
| Supplies and Materials  | 11,441             | (10,000)         | 1,441            |                  | 1,441              |
| <b>Total Instructional Staff Training Services</b>                                    | <b>36,191</b>      | <b>(21,883)</b>  | <b>14,308</b>    | <b>11,750</b>    | <b>2,558</b>       |
| <b>Support Services – School Administration:</b>                                      |                    |                  |                  |                  |                    |
| Salaries of Principals/Assistant Principals/Program Directors                         | 411,437            |                  | 411,437          | 408,863          | 2,574              |
| Salaries of Secretarial and Clerical Assistants                                       |                    | 152,559          | 152,559          | 152,559          |                    |
| Other Salaries  | 437,212            | (212,766)        | 224,446          | 223,890          | 556                |
| Other Purchased Services (400-500 series)   | 36,695             | (15,200)         | 21,495           | 14,974           | 6,521              |
| Supplies and Materials  | 6,000              |                  | 6,000            | 1,078            | 4,922              |
| Other Objects   | 9,616              | 604              | 10,220           | 5,643            | 4,577              |
| <b>Total Support Services – School Administration</b>                                 | <b>900,960</b>     | <b>(74,803)</b>  | <b>826,157</b>   | <b>807,007</b>   | <b>19,150</b>      |
| <b>Security:</b>  |                    |                  |                  |                  |                    |
| Salaries  | 246,969            |                  | 246,969          | 243,711          | 3,258              |
| <b>Total Security</b>   | <b>246,969</b>     | <b>-</b>         | <b>246,969</b>   | <b>243,711</b>   | <b>3,258</b>       |
| <b>Student Transportation Services:</b>   |                    |                  |                  |                  |                    |
| Contracted Services –Transportation (Other than<br>Between Home and School) – Vendors | 15,927             |                  | 15,927           | 7,456            | 8,471              |
| <b>Total Student Transportation Services</b>  | <b>15,927</b>      | <b>-</b>         | <b>15,927</b>    | <b>7,456</b>     | <b>8,471</b>       |
| <b>Unallocated Benefits:</b>  |                    |                  |                  |                  |                    |
| Health Benefits   | 1,250,267          |                  | 1,250,267        | 1,250,267        |                    |
| <b>Total Unallocated Benefits</b>   | <b>1,250,267</b>   | <b>-</b>         | <b>1,250,267</b> | <b>1,250,267</b> | <b>-</b>           |
| <b>Total Undistributed Expenditures</b>   | <b>3,600,759</b>   | <b>(13,567)</b>  | <b>3,587,192</b> | <b>3,540,113</b> | <b>47,079</b>      |
| <b>Total Expenditures - Current Expense</b>   | <b>7,546,275</b>   | <b>(317,196)</b> | <b>7,229,079</b> | <b>7,145,439</b> | <b>83,640</b>      |
| <b>Capital Outlay:</b>  |                    |                  |                  |                  |                    |
| <b>Equipment:</b>   |                    |                  |                  |                  |                    |
| Regular Programs - Instruction:<br>Grades 9-12  |                    | 13,785           | 13,785           | 13,785           |                    |
| <b>Total Equipment</b>  | <b>-</b>           | <b>13,785</b>    | <b>13,785</b>    | <b>13,785</b>    | <b>-</b>           |
| <b>Total Expenditures - School Based</b>  | <b>7,546,275</b>   | <b>(303,411)</b> | <b>7,242,864</b> | <b>7,159,224</b> | <b>83,640</b>      |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2018

| School: Barringer Academy of the Arts and Humanities | Original<br>Budget | Transfers        | Final<br>Budget  | Actual           | Final to<br>Actual |
|--|--------------------|------------------|------------------|------------------|--------------------|
| Other Financing Sources:                             |                    |                  |                  |                  |                    |
| Transfers In   | \$ 7,546,275       | \$ (303,411)     | \$ 7,242,864     | \$ 7,159,224     | \$ 83,640          |
| Total Other Financing Sources                        | <u>7,546,275</u>   | <u>(303,411)</u> | <u>7,242,864</u> | <u>7,159,224</u> | <u>83,640</u>      |
| Excess (Deficiency) of Other Financing Sources       |                    |                  |                  |                  |                    |
| Over (Under) Expenditures and Other Financing (Uses) |                    |                  |                  |                  |                    |
| Fund Balances, July 1                                |                    |                  |                  |                  |                    |
| Fund Balances, June 30                               | <u>\$ -</u>        | <u>\$ -</u>      | <u>\$ -</u>      | <u>\$ -</u>      | <u>\$ -</u>        |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2018

School: Barringer STEAM Academy

|  | Original<br>Budget | Transfers        | Final<br>Budget  | Actual           | Final to<br>Actual |
|--|--------------------|------------------|------------------|------------------|--------------------|
| <b>Expense</b>   |                    |                  |                  |                  |                    |
| <b>Current:</b>  |                    |                  |                  |                  |                    |
| <b>Instruction - regular programs:</b>                 |                    |                  |                  |                  |                    |
| <b>Salaries of Teachers:</b>                           |                    |                  |                  |                  |                    |
| Grades 9-12  | \$ 2,905,092       | \$ (65,439)      | \$ 2,839,653     | \$ 2,837,803     | \$ 1,850           |
| <b>Undistributed Instruction:</b>                      |                    |                  |                  |                  |                    |
| Purchased Technical Services                           | 3,051              | 2,599            | 5,650            | 2,733            | 2,917              |
| General Supplies                                       | 144,380            | (40,600)         | 103,780          | 64,319           | 39,461             |
| Textbooks  | 28,000             |                  | 28,000           | 16,701           | 11,299             |
| Other Objects  | 5,145              |                  | 5,145            | 3,480            | 1,665              |
| <b>Total Regular Programs</b>                          | <b>3,085,668</b>   | <b>(103,440)</b> | <b>2,982,228</b> | <b>2,925,036</b> | <b>57,192</b>      |
| <b>Instruction - Special Education:</b>                |                    |                  |                  |                  |                    |
| <b>Learning and/or Language Disabilities:</b>          |                    |                  |                  |                  |                    |
| Salaries of Teachers                                   | 222,555            | 14,937           | 237,492          | 237,492          |                    |
| Other Salaries of Instruction                          | 38,306             | (8,001)          | 30,305           | 29,537           | 768                |
| <b>Total Learning and/or Language Disabilities</b>     | <b>260,861</b>     | <b>6,936</b>     | <b>267,797</b>   | <b>267,029</b>   | <b>768</b>         |
| <b>Behavioral Disabilities:</b>                        |                    |                  |                  |                  |                    |
| Other Salaries of Instruction                          | 32,505             | 352              | 32,857           | 32,857           |                    |
| <b>Total Behavioral Disabilities</b>                   | <b>32,505</b>      | <b>352</b>       | <b>32,857</b>    | <b>32,857</b>    | <b>-</b>           |
| <b>Resource Room/Resource Center:</b>                  |                    |                  |                  |                  |                    |
| Salaries of Teachers                                   | 73,971             | (20,000)         | 53,971           | 52,756           | 1,215              |
| Other Salaries of Instruction                          | 5,600              | (5,000)          | 600              |                  | 600                |
| <b>Total Resource Room/Resource Center</b>             | <b>79,571</b>      | <b>(25,000)</b>  | <b>54,571</b>    | <b>52,756</b>    | <b>1,815</b>       |
| <b>Total Special Education</b>                         | <b>372,937</b>     | <b>(17,712)</b>  | <b>355,225</b>   | <b>352,642</b>   | <b>2,583</b>       |
| <b>Bilingual Education:</b>                            |                    |                  |                  |                  |                    |
| Salaries of Teachers                                   | 962,119            | (384,517)        | 577,602          | 573,672          | 3,930              |
| Other Salaries of Instruction                          | 14,000             | 118,608          | 132,608          | 132,608          |                    |
| General Supplies                                       | 4,000              |                  | 4,000            | 3,765            | 235                |
| <b>Total Bilingual Education</b>                       | <b>980,119</b>     | <b>(265,909)</b> | <b>714,210</b>   | <b>710,045</b>   | <b>4,165</b>       |
| <b>School Sponsored Co-curricular Activities:</b>      |                    |                  |                  |                  |                    |
| Salaries   | 51,661             | (45,000)         | 6,661            | 4,505            | 2,156              |
| Supplies and Materials                                 | 2,000              |                  | 2,000            | 432              | 1,568              |
| <b>Total School Sponsored Co-curricular Activities</b> | <b>53,661</b>      | <b>(45,000)</b>  | <b>8,661</b>     | <b>4,937</b>     | <b>3,724</b>       |
| <b>School Sponsored Athletics:</b>                     |                    |                  |                  |                  |                    |
| Salaries   | 106,968            | (15,000)         | 91,968           | 91,496           | 472                |
| Supplies and Materials                                 | 13,254             |                  | 13,254           | 10,091           | 3,163              |
| Other Objects  | 10,000             | 3,000            | 13,000           | 13,000           |                    |
| <b>Total School Sponsored Athletics</b>                | <b>130,222</b>     | <b>(12,000)</b>  | <b>118,222</b>   | <b>114,587</b>   | <b>3,635</b>       |
| <b>Before/After School Programs:</b>                   |                    |                  |                  |                  |                    |
| Salaries of Teachers                                   | 43,919             | 38,214           | 82,133           | 82,133           |                    |
| <b>Total Before/After School Programs</b>              | <b>43,919</b>      | <b>38,214</b>    | <b>82,133</b>    | <b>82,133</b>    | <b>-</b>           |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2018

| School: Barringer STEAM Academy   | Original<br>Budget | Transfers    | Final<br>Budget | Actual       | Final to<br>Actual |
|---|--------------------|--------------|-----------------|--------------|--------------------|
| Other Supplemental/At-Risk Programs - Instruction:                                    |                    |              |                 |              |                    |
| Purchased Professional & Technical Services   | \$ 900             |              | \$ 900          |              | \$ 900             |
| Total Other Supplemental/At-Risk Programs - Instruction                               | 900                | -            | 900             | -            | 900                |
| Total Instruction   | 4,667,426          | \$ (405,847) | 4,261,579       | \$ 4,189,380 | 72,199             |
| Attendance and Social Work Services:  |                    |              |                 |              |                    |
| Salaries  | 78,908             | (1,000)      | 77,908          | 76,251       | 1,657              |
| Salaries of Family Liaisons/Comm Parent Inv. Specialists                              | 32,480             | 6,534        | 39,014          | 39,014       |                    |
| Total Attendance and Social Work Services   | 111,388            | 5,534        | 116,922         | 115,265      | 1,657              |
| Health Services:  |                    |              |                 |              |                    |
| Salaries  | 91,350             | (82,250)     | 9,100           | 8,199        | 901                |
| Other Salaries  |                    | 26,250       | 26,250          | 25,437       | 813                |
| Supplies and Materials  | 1,455              |              | 1,455           | 659          | 796                |
| Total Health Services   | 92,805             | (56,000)     | 36,805          | 34,295       | 2,510              |
| Guidance:   |                    |              |                 |              |                    |
| Salaries of Other Professional Staff  | 230,187            | 112,985      | 343,172         | 343,172      |                    |
| Other Salaries  | 146,445            | (126,378)    | 20,067          | 19,738       | 329                |
| Supplies and Materials  | 2,000              |              | 2,000           | 1,301        | 699                |
| Other Objects   | 1,962              |              | 1,962           | 675          | 1,287              |
| Total Guidance  | 380,594            | (13,393)     | 367,201         | 364,886      | 2,315              |
| Improvement of Instruction Services:  |                    |              |                 |              |                    |
| Salaries of Supervisors of Instruction  | 247,588            | (7,000)      | 240,588         | 239,873      | 715                |
| Salaries of Other Professional Staff  | 48,213             | 10,729       | 58,942          | 58,942       |                    |
| Salaries of Secretarial and Clerical Assistants                                       | 26,258             | 703          | 26,961          | 26,961       |                    |
| Other Salaries  | 46,125             | 962          | 47,087          | 47,087       |                    |
| Supplies and Materials  | 6,355              | (6,032)      | 323             |              | 323                |
| Total Improvement of Instruction Services   | 374,539            | (638)        | 373,901         | 372,863      | 1,038              |
| Instructional Staff Training Services:  |                    |              |                 |              |                    |
| Purchased Professional –Education Services  | 54,620             | (19,000)     | 35,620          | 27,195       | 8,425              |
| Supplies and Materials  | 4,210              |              | 4,210           | 2,543        | 1,667              |
| Total Instructional Staff Training Services   | 58,830             | (19,000)     | 39,830          | 29,738       | 10,092             |
| Support Services – School Administration:   |                    |              |                 |              |                    |
| Salaries of Principals/Assistant Principals/Program Directors                         | 378,085            | (5,000)      | 373,085         | 372,624      | 461                |
| Salaries of Secretarial and Clerical Assistants                                       | 26,258             | 129,702      | 155,960         | 155,960      |                    |
| Other Salaries  | 264,368            | (39,100)     | 225,268         | 222,792      | 2,476              |
| Other Purchased Services (400-500 series)   | 10,432             |              | 10,432          | 10,112       | 320                |
| Supplies and Materials  | 16,361             |              | 16,361          | 7,705        | 8,656              |
| Other Objects   | 14,134             | 6,032        | 20,166          | 5,190        | 14,976             |
| Total Support Services – School Administration  | 709,638            | 91,634       | 801,272         | 774,383      | 26,889             |
| Security:   |                    |              |                 |              |                    |
| Salaries  | 268,597            | (5,000)      | 263,597         | 262,641      | 956                |
| General Supplies  | 3,000              |              | 3,000           | 1,278        | 1,722              |
| Total Security  | 271,597            | (5,000)      | 266,597         | 263,919      | 2,678              |
| Student Transportation Services:  |                    |              |                 |              |                    |
| Contracted Services –Transportation (Other than<br>Between Home and School) – Vendors | 30,246             |              | 30,246          | 21,617       | 8,629              |
| Total Student Transportation Services   | 30,246             | -            | 30,246          | 21,617       | 8,629              |



Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2018

School: Barringer STEAM Academy

|  | Original<br>Budget | Transfers        | Final<br>Budget  | Actual           | Final to<br>Actual |
|--|--------------------|------------------|------------------|------------------|--------------------|
| <b>Unallocated Benefits:</b>   |                    |                  |                  |                  |                    |
| Health Benefits  | \$ 1,607,487       |                  | \$ 1,607,487     | \$ 1,607,487     |                    |
| <b>Total Unallocated Benefits</b>  | <b>1,607,487</b>   | <b>-</b>         | <b>1,607,487</b> | <b>1,607,487</b> | <b>-</b>           |
| <b>Total Undistributed Expenditures</b>  | <b>3,637,124</b>   | <b>\$ 3,137</b>  | <b>3,640,261</b> | <b>3,584,453</b> | <b>\$ 55,808</b>   |
| <b>Total Expenditures - Current Expense</b>  | <b>8,304,550</b>   | <b>(402,710)</b> | <b>7,901,840</b> | <b>7,773,833</b> | <b>128,007</b>     |
| <b>Capital Outlay:</b>   |                    |                  |                  |                  |                    |
| <b>Equipment:</b>  |                    |                  |                  |                  |                    |
| <b>Undistributed Expenditures:</b>   |                    |                  |                  |                  |                    |
| Non-Instructional Equipment  | 37,500             |                  | 37,500           |                  | 37,500             |
| <b>Total Equipment</b>   | <b>37,500</b>      | <b>-</b>         | <b>37,500</b>    | <b>-</b>         | <b>37,500</b>      |
| <b>Total Expenditures - School Based</b>   | <b>8,342,050</b>   | <b>(402,710)</b> | <b>7,939,340</b> | <b>7,773,833</b> | <b>165,507</b>     |
| <b>Other Financing Sources:</b>  |                    |                  |                  |                  |                    |
| Transfers In   | 8,342,050          | (402,710)        | 7,939,340        | 7,773,833        | 165,507            |
| <b>Total Other Financing Sources</b>   | <b>8,342,050</b>   | <b>(402,710)</b> | <b>7,939,340</b> | <b>7,773,833</b> | <b>165,507</b>     |
| <b>Excess (Deficiency) of Other Financing Sources<br/>Over (Under) Expenditures and Other Financing (Uses)</b> |                    |                  |                  |                  |                    |
| <b>Fund Balances, July 1</b>   |                    |                  |                  |                  |                    |
| <b>Fund Balances, June 30</b>  | <b>\$ -</b>        | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>        |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2018

School: Belmont Runyon

Expense

Current:

Instruction - regular programs:

Salaries of Teachers:

|              | Original Budget | Transfers | Final Budget | Actual     | Final to Actual |
|--------------|-----------------|-----------|--------------|------------|-----------------|
| Kindergarten | \$ 139,283      | \$ 3,295  | \$ 142,578   | \$ 140,666 | \$ 1,912        |
| Grades 1- 5  | 1,584,640       | (86,097)  | 1,498,543    | 1,498,095  | 448             |
| Grades 6-8   | 475,943         | (24,200)  | 451,743      | 450,762    | 981             |

Undistributed Instruction:

|                               |        |       |        |        |        |
|-------------------------------|--------|-------|--------|--------|--------|
| Other Salaries of Instruction | 68,940 | 1,250 | 70,190 | 70,190 |        |
| General Supplies              | 47,327 |       | 47,327 | 37,185 | 10,142 |
| Textbooks                     | 8,000  |       | 8,000  | 5,124  | 2,876  |
| Other Objects                 | 7,145  |       | 7,145  | 3,051  | 4,094  |

|                               |                  |                  |                  |                  |               |
|-------------------------------|------------------|------------------|------------------|------------------|---------------|
| <b>Total Regular Programs</b> | <b>2,331,278</b> | <b>(105,752)</b> | <b>2,225,526</b> | <b>2,205,073</b> | <b>20,453</b> |
|-------------------------------|------------------|------------------|------------------|------------------|---------------|

Instruction - Special Education:

Learning and/or Language Disabilities:

|  |              |          |              |          |              |
|--|--------------|----------|--------------|----------|--------------|
| General Supplies                                   | 1,500        |          | 1,500        |          | 1,500        |
| <b>Total Learning and/or Language Disabilities</b> | <b>1,500</b> | <b>-</b> | <b>1,500</b> | <b>-</b> | <b>1,500</b> |

Multiple Disabilities:

|                                    |                |              |                |                |              |
|------------------------------------|----------------|--------------|----------------|----------------|--------------|
| Salaries of Teachers               | 165,145        | 2,870        | 168,015        | 168,015        |              |
| Other Salaries of Instruction      | 1,400          | 2,962        | 4,362          | 4,362          |              |
| Other Purchased Services           | 1,500          |              | 1,500          |                | 1,500        |
| General Supplies                   | 6,000          |              | 6,000          | 2,971          | 3,029        |
| <b>Total Multiple Disabilities</b> | <b>174,045</b> | <b>5,832</b> | <b>179,877</b> | <b>175,348</b> | <b>4,529</b> |

Resource Room/Resource Center:

|  |                |          |                |                |              |
|--|----------------|----------|----------------|----------------|--------------|
| Salaries of Teachers                       | 170,090        |          | 170,090        | 167,431        | 2,659        |
| General Supplies                           | 2,025          |          | 2,025          | 1,867          | 158          |
| Other Objects                              | 1,400          |          | 1,400          | 1,051          | 349          |
| <b>Total Resource Room/Resource Center</b> | <b>173,515</b> | <b>-</b> | <b>173,515</b> | <b>170,349</b> | <b>3,166</b> |

|                                |                |              |                |                |              |
|--------------------------------|----------------|--------------|----------------|----------------|--------------|
| <b>Total Special Education</b> | <b>349,060</b> | <b>5,832</b> | <b>354,892</b> | <b>345,697</b> | <b>9,195</b> |
|--------------------------------|----------------|--------------|----------------|----------------|--------------|

School Sponsored Co-curricular Activities:

|  |               |          |               |               |            |
|--|---------------|----------|---------------|---------------|------------|
| Salaries   | 15,187        |          | 15,187        | 14,713        | 474        |
| <b>Total School Sponsored Co-curricular Activities</b> | <b>15,187</b> | <b>-</b> | <b>15,187</b> | <b>14,713</b> | <b>474</b> |

School Sponsored Athletics:

|   |               |          |               |               |            |
|---|---------------|----------|---------------|---------------|------------|
| Salaries                                | 11,581        |          | 11,581        | 11,581        |            |
| Supplies and Materials                  | 4,250         |          | 4,250         | 3,317         | 933        |
| <b>Total School Sponsored Athletics</b> | <b>15,831</b> | <b>-</b> | <b>15,831</b> | <b>14,898</b> | <b>933</b> |

Before/After School Programs:

|   |               |            |               |               |            |
|---|---------------|------------|---------------|---------------|------------|
| Salaries of Teachers                      | 11,100        | 219        | 11,319        | 10,923        | 396        |
| <b>Total Before/After School Programs</b> | <b>11,100</b> | <b>219</b> | <b>11,319</b> | <b>10,923</b> | <b>396</b> |

Other Supplemental/At-Risk Programs - Instruction:

|  |            |          |            |          |            |
|--|------------|----------|------------|----------|------------|
| Purchased Professional & Technical Services                    | 265        |          | 265        |          | 265        |
| <b>Total Other Supplemental/At-Risk Programs - Instruction</b> | <b>265</b> | <b>-</b> | <b>265</b> | <b>-</b> | <b>265</b> |

|                          |                  |                 |                  |                  |               |
|--------------------------|------------------|-----------------|------------------|------------------|---------------|
| <b>Total Instruction</b> | <b>2,722,721</b> | <b>(99,701)</b> | <b>2,623,020</b> | <b>2,591,304</b> | <b>31,716</b> |
|--------------------------|------------------|-----------------|------------------|------------------|---------------|

Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2018

| School: Belmont Runyon  | Original<br>Budget | Transfers       | Final<br>Budget  | Actual           | Final to<br>Actual |
|---|--------------------|-----------------|------------------|------------------|--------------------|
| <b>Attendance and Social Work Services:</b>   |                    |                 |                  |                  |                    |
| Salaries  | \$ 100,095         |                 | \$ 100,095       | \$ 99,067        | \$ 1,028           |
| Salaries of Family Liaisons/Comm Parent Inv. Specialists                              | 38,570             |                 | 38,570           | 35,650           | 2,920              |
| Supplies and Materials  | 1,000              |                 | 1,000            | 512              | 488                |
| Other Objects   | 2,000              |                 | 2,000            |                  | 2,000              |
| <b>Total Attendance and Social Work Services</b>                                      | <b>141,665</b>     | <b>-</b>        | <b>141,665</b>   | <b>135,229</b>   | <b>6,436</b>       |
| <b>Health Services:</b>   |                    |                 |                  |                  |                    |
| Salaries  | 91,350             | \$ 2,004        | 93,354           | 93,354           |                    |
| Other Salaries  | 1,640              |                 | 1,640            | 1,280            | 360                |
| Supplies and Materials  | 3,000              |                 | 3,000            | 2,914            | 86                 |
| <b>Total Health Services</b>  | <b>95,990</b>      | <b>2,004</b>    | <b>97,994</b>    | <b>97,548</b>    | <b>446</b>         |
| <b>Improvement of Instruction Services:</b>   |                    |                 |                  |                  |                    |
| Salaries of Supervisors of Instruction  | 108,025            | (9,000)         | 99,025           | 98,941           | 84                 |
| Salaries of Secretarial and Clerical Assistants                                       | 26,258             |                 | 26,258           | 24,826           | 1,432              |
| Salaries of Facilitators, Math & Literacy Coaches                                     | 252,505            | 29,830          | 282,335          | 282,335          |                    |
| Other Objects   | 3,000              |                 | 3,000            |                  | 3,000              |
| <b>Total Improvement of Instruction Services</b>                                      | <b>389,788</b>     | <b>20,830</b>   | <b>410,618</b>   | <b>406,102</b>   | <b>4,516</b>       |
| <b>Educational Media/Library Services:</b>  |                    |                 |                  |                  |                    |
| Salaries of Other Professional Staff  | 97,446             | 1,083           | 98,529           | 98,529           |                    |
| Supplies and Materials  | 15,077             |                 | 15,077           | 7,294            | 7,783              |
| <b>Total Educational Media/Library Services</b>                                       | <b>112,523</b>     | <b>1,083</b>    | <b>113,606</b>   | <b>105,823</b>   | <b>7,783</b>       |
| <b>Instructional Staff Training Services:</b>   |                    |                 |                  |                  |                    |
| Purchased Professional –Education Services  | 10,000             |                 | 10,000           | 10,000           |                    |
| <b>Total Instructional Staff Training Services</b>                                    | <b>10,000</b>      | <b>-</b>        | <b>10,000</b>    | <b>10,000</b>    | <b>-</b>           |
| <b>Support Services – School Administration:</b>                                      |                    |                 |                  |                  |                    |
| Salaries of Principals/Assistant Principals/Program Directors                         | 224,023            |                 | 224,023          | 221,611          | 2,412              |
| Salaries of Secretarial and Clerical Assistants                                       | 26,258             | 38,379          | 64,637           | 64,637           |                    |
| Other Salaries  | 44,770             | (37,737)        | 7,033            | 6,408            | 625                |
| Other Purchased Services (400-500 series)   | 24,281             | (15,000)        | 9,281            | 3,897            | 5,384              |
| Other Objects   | 3,600              |                 | 3,600            | 700              | 2,900              |
| <b>Total Support Services – School Administration</b>                                 | <b>322,932</b>     | <b>(14,358)</b> | <b>308,574</b>   | <b>297,253</b>   | <b>11,321</b>      |
| <b>Security:</b>  |                    |                 |                  |                  |                    |
| Salaries  | 89,349             |                 | 89,349           | 88,567           | 782                |
| General Supplies  | 3,000              |                 | 3,000            |                  | 3,000              |
| <b>Total Security</b>   | <b>92,349</b>      | <b>-</b>        | <b>92,349</b>    | <b>88,567</b>    | <b>3,782</b>       |
| <b>Student Transportation Services:</b>   |                    |                 |                  |                  |                    |
| Contracted Services –Transportation (Other than<br>Between Home and School) – Vendors | 12,134             |                 | 12,134           | 4,120            | 8,014              |
| <b>Total Student Transportation Services</b>  | <b>12,134</b>      | <b>-</b>        | <b>12,134</b>    | <b>4,120</b>     | <b>8,014</b>       |
| <b>Unallocated Benefits:</b>  |                    |                 |                  |                  |                    |
| Health Benefits   | 828,099            |                 | 828,099          | 828,099          |                    |
| <b>Total Unallocated Benefits</b>   | <b>828,099</b>     | <b>-</b>        | <b>828,099</b>   | <b>828,099</b>   | <b>-</b>           |
| <b>Total Undistributed Expenditures</b>   | <b>2,005,480</b>   | <b>9,559</b>    | <b>2,015,039</b> | <b>1,972,741</b> | <b>42,298</b>      |
| <b>Total Expenditures - Current Expense</b>   | <b>4,728,201</b>   | <b>(90,142)</b> | <b>4,638,059</b> | <b>4,564,045</b> | <b>74,014</b>      |
| <b>Total Expenditures - School Based</b>  | <b>4,728,201</b>   | <b>(90,142)</b> | <b>4,638,059</b> | <b>4,564,045</b> | <b>74,014</b>      |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2018

|  | Original<br>Budget | Transfers   | Final<br>Budget | Actual       | Final to<br>Actual |
|--|--------------------|-------------|-----------------|--------------|--------------------|
| <b>School: Belmont Runyon</b>  |                    |             |                 |              |                    |
| Other Financing Sources:   |                    |             |                 |              |                    |
| Transfers In   | \$ 4,728,201       | \$ (90,142) | \$ 4,638,059    | \$ 4,564,045 | \$ 74,014          |
| Total Other Financing Sources  | 4,728,201          | (90,142)    | 4,638,059       | 4,564,045    | 74,014             |
| <br>Excess (Deficiency) of Other Financing Sources<br>Over (Under) Expenditures and Other Financing (Uses) |                    |             |                 |              |                    |
| <br>Fund Balances, July 1  |                    |             |                 |              |                    |
| Fund Balances, June 30   | \$ -               | \$ -        | \$ -            | \$ -         | \$ -               |

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

Year ended June 30, 2018

| School: Branch Brook  | Original<br>Budget | Transfers     | Final<br>Budget | Actual         | Final to<br>Actual |
|---|--------------------|---------------|-----------------|----------------|--------------------|
| <b>Expense</b>  |                    |               |                 |                |                    |
| <b>Current:</b>   |                    |               |                 |                |                    |
| Instruction - regular programs:                               |                    |               |                 |                |                    |
| Salaries of Teachers:   |                    |               |                 |                |                    |
| Kindergarten  | \$ 64,075          | \$ 7,608      | \$ 71,683       | \$ 71,683      |                    |
| Grades 1- 5   | 489,249            | 36,476        | 525,725         | 525,725        |                    |
| Grades 6-8  | 73,971             | (13,000)      | 60,971          | 60,504         | \$ 467             |
| Undistributed Instruction:                                    |                    |               |                 |                |                    |
| Other Salaries of Instruction                                 | 33,069             | 338           | 33,407          | 33,407         |                    |
| General Supplies  | 13,398             | (143)         | 13,255          | 11,110         | 2,145              |
| Other Objects   | 2,452              | (400)         | 2,052           | 1,526          | 526                |
| <b>Total Regular Programs</b>                                 | <b>676,214</b>     | <b>30,879</b> | <b>707,093</b>  | <b>703,955</b> | <b>3,138</b>       |
| Instruction - Special Education:                              |                    |               |                 |                |                    |
| Multiple Disabilities:  |                    |               |                 |                |                    |
| Salaries of Teachers  | 107,928            | 11,120        | 119,048         | 119,048        |                    |
| Other Salaries of Instruction                                 | 2,800              | 1,082         | 3,882           | 3,882          |                    |
| General Supplies  | 6,384              | (2,270)       | 4,114           | 1,729          | 2,385              |
| <b>Total Multiple Disabilities</b>                            | <b>117,112</b>     | <b>9,932</b>  | <b>127,044</b>  | <b>124,659</b> | <b>2,385</b>       |
| Resource Room/Resource Center:                                |                    |               |                 |                |                    |
| Salaries of Teachers  | 103,109            | 595           | 103,704         | 103,704        |                    |
| Other Salaries of Instruction                                 | 1,400              |               | 1,400           |                | 1,400              |
| General Supplies  | 2,961              | (626)         | 2,335           | 2,327          | 8                  |
| <b>Total Resource Room/Resource Center</b>                    | <b>107,470</b>     | <b>(31)</b>   | <b>107,439</b>  | <b>106,031</b> | <b>1,408</b>       |
| <b>Total Special Education</b>                                | <b>224,582</b>     | <b>9,901</b>  | <b>234,483</b>  | <b>230,690</b> | <b>3,793</b>       |
| Before/After School Programs:                                 |                    |               |                 |                |                    |
| Salaries of Teachers  | 9,620              | 2,749         | 12,369          | 10,728         | 1,641              |
| <b>Total Before/After School Programs</b>                     | <b>9,620</b>       | <b>2,749</b>  | <b>12,369</b>   | <b>10,728</b>  | <b>1,641</b>       |
| <b>Total Instruction</b>                                      | <b>910,416</b>     | <b>43,529</b> | <b>953,945</b>  | <b>945,373</b> | <b>8,572</b>       |
| Health Services:  |                    |               |                 |                |                    |
| Salaries  | 94,440             | 1,100         | 95,540          | 95,540         |                    |
| Other Salaries  |                    | 2,646         | 2,646           | 2,646          |                    |
| Supplies and Materials  | 1,440              | (915)         | 525             | 524            | 1                  |
| <b>Total Health Services</b>                                  | <b>95,880</b>      | <b>2,831</b>  | <b>98,711</b>   | <b>98,710</b>  | <b>1</b>           |
| Improvement of Instruction Services:                          |                    |               |                 |                |                    |
| Salaries of Facilitators, Math & Literacy Coaches             | 73,971             | 31,835        | 105,806         | 105,806        |                    |
| Other Objects   | 4,600              | (587)         | 4,013           | 3,618          | 395                |
| <b>Total Improvement of Instruction Services</b>              | <b>78,571</b>      | <b>31,248</b> | <b>109,819</b>  | <b>109,424</b> | <b>395</b>         |
| Support Services – School Administration:                     |                    |               |                 |                |                    |
| Salaries of Principals/Assistant Principals/Program Directors | 144,995            | 5,365         | 150,360         | 150,360        |                    |
| Salaries of Secretarial and Clerical Assistants               |                    | 33,737        | 33,737          | 33,386         | 351                |
| Other Salaries  | 43,645             | (34,036)      | 9,609           | 9,240          | 369                |
| Other Purchased Services (400-500 series)                     | 15,812             | (1,469)       | 14,343          | 1,720          | 12,623             |
| <b>Total Support Services – School Administration</b>         | <b>204,452</b>     | <b>3,597</b>  | <b>208,049</b>  | <b>194,706</b> | <b>13,343</b>      |
| Security:   |                    |               |                 |                |                    |
| Salaries  | 83,538             |               | 83,538          | 83,458         | 80                 |
| <b>Total Security</b>   | <b>83,538</b>      | <b>-</b>      | <b>83,538</b>   | <b>83,458</b>  | <b>80</b>          |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2018

School: Branch Brook

|  | Original<br>Budget | Transfers      | Final<br>Budget  | Actual           | Final to<br>Actual |
|--|--------------------|----------------|------------------|------------------|--------------------|
| <b>Student Transportation Services:</b>  |                    |                |                  |                  |                    |
| Contracted Services –Transportation (Other than<br>Between Home and School) – Vendors                          | \$ 4,672           | \$ (1,485)     | \$ 3,187         | \$ 2,763         | \$ 424             |
| <b>Total Student Transportation Services</b>   | <u>4,672</u>       | <u>(1,485)</u> | <u>3,187</u>     | <u>2,763</u>     | <u>424</u>         |
| <b>Unallocated Benefits:</b>   |                    |                |                  |                  |                    |
| Health Benefits  | 292,270            |                | 292,270          | 292,270          |                    |
| <b>Total Unallocated Benefits</b>  | <u>292,270</u>     | <u>-</u>       | <u>292,270</u>   | <u>292,270</u>   | <u>-</u>           |
| <b>Total Undistributed Expenditures</b>  | <u>759,383</u>     | <u>36,191</u>  | <u>795,574</u>   | <u>781,331</u>   | <u>14,243</u>      |
| <b>Total Expenditures - Current Expense</b>  | <u>1,669,799</u>   | <u>79,720</u>  | <u>1,749,519</u> | <u>1,726,704</u> | <u>22,815</u>      |
| <b>Total Expenditures - School Based</b>   | <u>1,669,799</u>   | <u>79,720</u>  | <u>1,749,519</u> | <u>1,726,704</u> | <u>22,815</u>      |
| <b>Other Financing Sources:</b>  |                    |                |                  |                  |                    |
| Transfers In   | 1,669,799          | 79,720         | 1,749,519        | 1,726,704        | 22,815             |
| <b>Total Other Financing Sources</b>   | <u>1,669,799</u>   | <u>79,720</u>  | <u>1,749,519</u> | <u>1,726,704</u> | <u>22,815</u>      |
| <b>Excess (Deficiency) of Other Financing Sources<br/>Over (Under) Expenditures and Other Financing (Uses)</b> |                    |                |                  |                  |                    |
| <b>Fund Balances, July 1</b>   |                    |                |                  |                  |                    |
| <b>Fund Balances, June 30</b>  | <u>\$ -</u>        | <u>\$ -</u>    | <u>\$ -</u>      | <u>\$ -</u>      | <u>\$ -</u>        |

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

Year ended June 30, 2018

| School: Bruce Street   | Original<br>Budget | Transfers        | Final<br>Budget  | Actual         | Final to<br>Actual |
|--|--------------------|------------------|------------------|----------------|--------------------|
| <b>Expense</b>   |                    |                  |                  |                |                    |
| <b>Current:</b>  |                    |                  |                  |                |                    |
| Instruction - regular programs:                                |                    |                  |                  |                |                    |
| Salaries of Teachers:  |                    |                  |                  |                |                    |
| Grades 1- 5  | \$ 112,458         | \$ 43,862        | \$ 156,320       | \$ 156,192     | \$ 128             |
| Undistributed Instruction:                                     |                    |                  |                  |                |                    |
| Other Purchased Services                                       | 13,500             | (13,500)         |                  |                |                    |
| General Supplies   | 10,000             |                  | 10,000           | 5,380          | 4,620              |
| <b>Total Regular Programs</b>                                  | <b>135,958</b>     | <b>30,362</b>    | <b>166,320</b>   | <b>161,572</b> | <b>4,748</b>       |
| Instruction - Special Education:                               |                    |                  |                  |                |                    |
| Auditory Impairments:  |                    |                  |                  |                |                    |
| Salaries of Teachers   | 551,778            | (65,000)         | 486,778          | 483,323        | 3,455              |
| Other Salaries of Instruction                                  | 281,942            | (14,610)         | 267,332          | 266,932        | 400                |
| Purchased Professional & Educational Services                  | 31,996             | (14,000)         | 17,996           |                | 17,996             |
| General Supplies   | 20,061             | (6,500)          | 13,561           | 8,224          | 5,337              |
| <b>Total Auditory Impairments</b>                              | <b>885,777</b>     | <b>(100,110)</b> | <b>785,667</b>   | <b>758,479</b> | <b>27,188</b>      |
| Multiple Disabilities:   |                    |                  |                  |                |                    |
| Salaries of Teachers   | 52,720             | 1,461            | 54,181           | 54,181         |                    |
| Other Salaries of Instruction                                  | 1,400              |                  | 1,400            | 140            | 1,260              |
| <b>Total Multiple Disabilities</b>                             | <b>54,120</b>      | <b>1,461</b>     | <b>55,581</b>    | <b>54,321</b>  | <b>1,260</b>       |
| <b>Total Special Education</b>                                 | <b>939,897</b>     | <b>(98,649)</b>  | <b>841,248</b>   | <b>812,800</b> | <b>28,448</b>      |
| School Sponsored Co-curricular Activities:                     |                    |                  |                  |                |                    |
| Supplies and Materials   | 33,664             | (16,900)         | 16,764           | 2,881          | 13,883             |
| <b>Total School Sponsored Co-curricular Activities</b>         | <b>33,664</b>      | <b>(16,900)</b>  | <b>16,764</b>    | <b>2,881</b>   | <b>13,883</b>      |
| Before/After School Programs:                                  |                    |                  |                  |                |                    |
| Salaries of Teachers   |                    | 5,000            | 5,000            |                | 5,000              |
| <b>Total Before/After School Programs</b>                      | <b>-</b>           | <b>5,000</b>     | <b>5,000</b>     | <b>-</b>       | <b>5,000</b>       |
| Other Supplemental/At-Risk Programs - Instruction:             |                    |                  |                  |                |                    |
| Purchased Professional & Technical Services                    |                    | 40,500           | 40,500           | 19,050         | 21,450             |
| <b>Total Other Supplemental/At-Risk Programs - Instruction</b> | <b>-</b>           | <b>40,500</b>    | <b>40,500</b>    | <b>19,050</b>  | <b>21,450</b>      |
| <b>Total Instruction</b>                                       | <b>1,109,519</b>   | <b>(39,687)</b>  | <b>1,069,832</b> | <b>996,303</b> | <b>73,529</b>      |
| Attendance and Social Work Services:                           |                    |                  |                  |                |                    |
| Salaries of Family Liaisons/Comm Parent Inv. Specialists       | 33,960             |                  | 33,960           | 33,131         | 829                |
| <b>Total Attendance and Social Work Services</b>               | <b>33,960</b>      | <b>-</b>         | <b>33,960</b>    | <b>33,131</b>  | <b>829</b>         |
| Health Services:   |                    |                  |                  |                |                    |
| Salaries   | 91,350             | 3,351            | 94,701           | 94,701         |                    |
| <b>Total Health Services</b>                                   | <b>91,350</b>      | <b>3,351</b>     | <b>94,701</b>    | <b>94,701</b>  | <b>-</b>           |
| Improvement of Instruction Services:                           |                    |                  |                  |                |                    |
| Salaries of Other Professional Staff                           | 53,326             | 2,093            | 55,419           | 55,419         |                    |
| Salaries of Secretarial and Clerical Assistants                | 26,976             | 20               | 26,996           | 26,996         |                    |
| Other Objects  | 1,000              |                  | 1,000            |                | 1,000              |
| <b>Total Improvement of Instruction Services</b>               | <b>81,302</b>      | <b>2,113</b>     | <b>83,415</b>    | <b>82,415</b>  | <b>1,000</b>       |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2018

| School: Bruce Street   | Original<br>Budget | Transfers       | Final<br>Budget  | Actual           | Final to<br>Actual |
|--|--------------------|-----------------|------------------|------------------|--------------------|
| <b>Support Services – School Administration:</b>   |                    |                 |                  |                  |                    |
| Salaries of Secretarial and Clerical Assistants  | \$ 26,976          | \$ 20           | \$ 26,996        | \$ 26,996        |                    |
| Other Salaries   |                    | 1,400           | 1,400            | 1,350            | \$ 50              |
| Supplies and Materials   | 4                  |                 | 4                |                  | 4                  |
| Other Objects  | 1,500              | 5,158           | 6,658            | 5,158            | 1,500              |
| <b>Total Support Services – School Administration</b>  | <b>28,480</b>      | <b>6,578</b>    | <b>35,058</b>    | <b>33,504</b>    | <b>1,554</b>       |
| <b>Security:</b>   |                    |                 |                  |                  |                    |
| Salaries   | 24,601             |                 | 24,601           | 24,462           | 139                |
| <b>Total Security</b>  | <b>24,601</b>      | <b>-</b>        | <b>24,601</b>    | <b>24,462</b>    | <b>139</b>         |
| <b>Student Transportation Services:</b>  |                    |                 |                  |                  |                    |
| Contracted Services – Transportation (Other than<br>Between Home and School) – Vendors                         | 7,798              | (1,158)         | 6,640            |                  | 6,640              |
| <b>Total Student Transportation Services</b>   | <b>7,798</b>       | <b>(1,158)</b>  | <b>6,640</b>     | <b>-</b>         | <b>6,640</b>       |
| <b>Unallocated Benefits:</b>   |                    |                 |                  |                  |                    |
| Health Benefits  | 405,931            |                 | 405,931          | 405,931          |                    |
| <b>Total Unallocated Benefits</b>  | <b>405,931</b>     | <b>-</b>        | <b>405,931</b>   | <b>405,931</b>   | <b>-</b>           |
| <b>Total Undistributed Expenditures</b>  | <b>673,422</b>     | <b>10,884</b>   | <b>684,306</b>   | <b>674,144</b>   | <b>10,162</b>      |
| <b>Total Expenditures - Current Expense</b>  | <b>1,782,941</b>   | <b>(28,803)</b> | <b>1,754,138</b> | <b>1,670,447</b> | <b>83,691</b>      |
| <b>Total Expenditures - School Based</b>   | <b>1,782,941</b>   | <b>(28,803)</b> | <b>1,754,138</b> | <b>1,670,447</b> | <b>83,691</b>      |
| <b>Other Financing Sources:</b>  |                    |                 |                  |                  |                    |
| Transfers In   | 1,782,941          | (28,803)        | 1,754,138        | 1,670,447        | 83,691             |
| <b>Total Other Financing Sources</b>   | <b>1,782,941</b>   | <b>(28,803)</b> | <b>1,754,138</b> | <b>1,670,447</b> | <b>83,691</b>      |
| <b>Excess (Deficiency) of Other Financing Sources<br/>Over (Under) Expenditures and Other Financing (Uses)</b> |                    |                 |                  |                  |                    |
| <b>Fund Balances, July 1</b>   |                    |                 |                  |                  |                    |
| <b>Fund Balances, June 30</b>  | <b>\$ -</b>        | <b>\$ -</b>     | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>        |



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

Year ended June 30, 2018

| School: Camden Street                              | Original<br>Budget | Transfers       | Final<br>Budget  | Actual           | Final to<br>Actual |
|--|--------------------|-----------------|------------------|------------------|--------------------|
| <b>Expense</b>                                     |                    |                 |                  |                  |                    |
| <b>Current:</b>                                    |                    |                 |                  |                  |                    |
| Instruction - regular programs:                    |                    |                 |                  |                  |                    |
| Salaries of Teachers:                              |                    |                 |                  |                  |                    |
| Kindergarten                                       | \$ 172,420         | \$ 46,631       | \$ 219,051       | \$ 218,188       | \$ 863             |
| Grades 1- 5  | 1,253,410          | 27,647          | 1,281,057        | 1,281,057        |                    |
| Grades 6-8   | 672,445            | 69,663          | 742,108          | 742,108          |                    |
| Undistributed Instruction:                         |                    |                 |                  |                  |                    |
| Other Salaries of Instruction                      | 66,138             | (3,718)         | 62,420           | 62,420           |                    |
| General Supplies                                   | 48,568             |                 | 48,568           | 37,248           | 11,320             |
| Textbooks  | 4,000              | (4,000)         |                  |                  |                    |
| <b>Total Regular Programs</b>                      | <b>2,216,981</b>   | <b>136,223</b>  | <b>2,353,204</b> | <b>2,341,021</b> | <b>12,183</b>      |
| Instruction - Special Education:                   |                    |                 |                  |                  |                    |
| Cognitive - Mild:                                  |                    |                 |                  |                  |                    |
| Salaries of Teachers                               | 55,208             | 2,931           | 58,139           | 58,139           |                    |
| Other Salaries of Instruction                      | 1,400              |                 | 1,400            | 1,361            | 39                 |
| General Supplies                                   | 2,263              | (1,999)         | 264              | 264              |                    |
| <b>Total Cognitive - Mild</b>                      | <b>58,871</b>      | <b>932</b>      | <b>59,803</b>    | <b>59,764</b>    | <b>39</b>          |
| Learning and/or Language Disabilities:             |                    |                 |                  |                  |                    |
| Salaries of Teachers                               | 409,095            | (40,000)        | 369,095          | 363,520          | 5,575              |
| Other Salaries of Instruction                      | 7,000              | (5,000)         | 2,000            | 1,046            | 954                |
| General Supplies                                   | 1,632              | (1,000)         | 632              |                  | 632                |
| <b>Total Learning and/or Language Disabilities</b> | <b>417,727</b>     | <b>(46,000)</b> | <b>371,727</b>   | <b>364,566</b>   | <b>7,161</b>       |
| Behavioral Disabilities:                           |                    |                 |                  |                  |                    |
| Salaries of Teachers                               | 61,994             | 8,285           | 70,279           | 70,279           |                    |
| Other Salaries of Instruction                      | 136,477            | 2,263           | 138,740          | 137,340          | 1,400              |
| <b>Total Behavioral Disabilities</b>               | <b>198,471</b>     | <b>10,548</b>   | <b>209,019</b>   | <b>207,619</b>   | <b>1,400</b>       |
| Multiple Disabilities:                             |                    |                 |                  |                  |                    |
| Salaries of Teachers                               | 52,720             | 3,013           | 55,733           | 55,733           |                    |
| Other Salaries of Instruction                      | 69,902             |                 | 69,902           | 67,696           | 2,206              |
| <b>Total Multiple Disabilities</b>                 | <b>122,622</b>     | <b>3,013</b>    | <b>125,635</b>   | <b>123,429</b>   | <b>2,206</b>       |
| Resource Room/Resource Center:                     |                    |                 |                  |                  |                    |
| Salaries of Teachers                               | 437,114            | 32,554          | 469,668          | 469,443          | 225                |
| Other Salaries of Instruction                      | 11,200             |                 | 11,200           | 8,184            | 3,016              |
| <b>Total Resource Room/Resource Center</b>         | <b>448,314</b>     | <b>32,554</b>   | <b>480,868</b>   | <b>477,627</b>   | <b>3,241</b>       |
| Autism:  |                    |                 |                  |                  |                    |
| Salaries of Teachers                               | 229,217            | 8,630           | 237,847          | 237,847          |                    |
| Other Salaries of Instruction                      | 175,491            | 11,186          | 186,677          | 185,973          | 704                |
| General Supplies                                   | 35,168             | (12,000)        | 23,168           | 19,130           | 4,038              |
| <b>Total Autism</b>                                | <b>439,876</b>     | <b>7,816</b>    | <b>447,692</b>   | <b>442,950</b>   | <b>4,742</b>       |
| <b>Total Special Education</b>                     | <b>1,685,881</b>   | <b>8,863</b>    | <b>1,694,744</b> | <b>1,675,955</b> | <b>18,789</b>      |
| Bilingual Education:                               |                    |                 |                  |                  |                    |
| Salaries of Teachers                               | 52,720             | 1,456           | 54,176           | 54,176           |                    |
| Other Salaries of Instruction                      | 5,600              |                 | 5,600            | 2,557            | 3,043              |
| <b>Total Bilingual Education</b>                   | <b>58,320</b>      | <b>1,456</b>    | <b>59,776</b>    | <b>56,733</b>    | <b>3,043</b>       |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2018

| School: Camden Street  | Original Budget  | Transfers       | Final Budget     | Actual           | Final to Actual |
|--|------------------|-----------------|------------------|------------------|-----------------|
| <b>School Sponsored Co-curricular Activities:</b>              |                  |                 |                  |                  |                 |
| Salaries   | \$ 12,020        | \$ (5,000)      | \$ 7,020         | \$ 5,735         | \$ 1,285        |
| <b>Total School Sponsored Co-curricular Activities</b>         | <b>12,020</b>    | <b>(5,000)</b>  | <b>7,020</b>     | <b>5,735</b>     | <b>1,285</b>    |
| <b>School Sponsored Athletics:</b>                             |                  |                 |                  |                  |                 |
| Salaries   | 8,098            | 160             | 8,258            | 8,258            | -               |
| <b>Total School Sponsored Athletics</b>                        | <b>8,098</b>     | <b>160</b>      | <b>8,258</b>     | <b>8,258</b>     | <b>-</b>        |
| <b>Before/After School Programs:</b>                           |                  |                 |                  |                  |                 |
| Other Salaries for Instruction                                 | 5,040            |                 | 5,040            | 905              | 4,135           |
| <b>Total Before/After School Programs</b>                      | <b>5,040</b>     | <b>-</b>        | <b>5,040</b>     | <b>905</b>       | <b>4,135</b>    |
| <b>Other Supplemental/At-Risk Programs - Instruction:</b>      |                  |                 |                  |                  |                 |
| Purchased Professional & Technical Services                    |                  | 750             | 750              |                  | 750             |
| <b>Total Other Supplemental/At-Risk Programs - Instruction</b> | <b>-</b>         | <b>750</b>      | <b>750</b>       | <b>-</b>         | <b>750</b>      |
| <b>Total Instruction</b>                                       | <b>3,986,340</b> | <b>142,452</b>  | <b>4,128,792</b> | <b>4,088,607</b> | <b>40,185</b>   |
| <b>Attendance and Social Work Services:</b>                    |                  |                 |                  |                  |                 |
| Salaries   | 61,162           | 3,851           | 65,013           | 65,013           | -               |
| Salaries of Family Liaisons/Comm Parent Inv. Specialists       | 51,765           | 817             | 52,582           | 52,582           | -               |
| <b>Total Attendance and Social Work Services</b>               | <b>112,927</b>   | <b>4,668</b>    | <b>117,595</b>   | <b>117,595</b>   | <b>-</b>        |
| <b>Health Services:</b>  |                  |                 |                  |                  |                 |
| Salaries   | 95,182           | 1,954           | 97,136           | 97,136           | -               |
| Other Salaries   | 1,534            |                 | 1,534            | 1,333            | 201             |
| Supplies and Materials   | 2,827            | (2,700)         | 127              |                  | 127             |
| <b>Total Health Services</b>                                   | <b>99,543</b>    | <b>(746)</b>    | <b>98,797</b>    | <b>98,469</b>    | <b>328</b>      |
| <b>Improvement of Instruction Services:</b>                    |                  |                 |                  |                  |                 |
| Salaries of Supervisors of Instruction                         | 50,388           | 430             | 50,818           | 50,818           | -               |
| Salaries of Secretarial and Clerical Assistants                | 50,501           | 2,235           | 52,736           | 52,736           | -               |
| Salaries of Facilitators, Math & Literacy Coaches              | 147,942          | 49,271          | 197,213          | 197,213          | -               |
| Supplies and Materials   | 20,000           |                 | 20,000           | 12,700           | 7,300           |
| Other Objects  | 1,500            |                 | 1,500            |                  | 1,500           |
| <b>Total Improvement of Instruction Services</b>               | <b>270,331</b>   | <b>51,936</b>   | <b>322,267</b>   | <b>313,467</b>   | <b>8,800</b>    |
| <b>Instructional Staff Training Services:</b>                  |                  |                 |                  |                  |                 |
| Purchased Professional -Education Services                     | 4,000            |                 | 4,000            | 3,000            | 1,000           |
| Other Objects  | 10,000           | (10,000)        |                  |                  |                 |
| <b>Total Instructional Staff Training Services</b>             | <b>14,000</b>    | <b>(10,000)</b> | <b>4,000</b>     | <b>3,000</b>     | <b>1,000</b>    |
| <b>Support Services - School Administration:</b>               |                  |                 |                  |                  |                 |
| Salaries of Principals/Assistant Principals/Program Directors  | 188,134          |                 | 188,134          | 186,473          | 1,661           |
| Salaries of Secretarial and Clerical Assistants                | 50,501           | 42,892          | 93,393           | 93,393           | -               |
| Other Salaries   | 156,709          | (45,085)        | 111,624          | 111,276          | 348             |
| Purchased Professional and Technical Services                  | 1,500            |                 | 1,500            |                  | 1,500           |
| Other Purchased Services (400-500 series)                      | 32,757           |                 | 32,757           | 22,145           | 10,612          |
| Other Objects  | 12,176           | 12,508          | 24,684           | 16,228           | 8,456           |
| <b>Total Support Services - School Administration</b>          | <b>441,777</b>   | <b>10,315</b>   | <b>452,092</b>   | <b>429,515</b>   | <b>22,577</b>   |
| <b>Security:</b>   |                  |                 |                  |                  |                 |
| Salaries   | 135,409          | 170             | 135,579          | 135,579          | -               |
| <b>Total Security</b>  | <b>135,409</b>   | <b>170</b>      | <b>135,579</b>   | <b>135,579</b>   | <b>-</b>        |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2018

| School: Camden Street  | Original<br>Budget | Transfers       | Final<br>Budget  | Actual           | Final to<br>Actual |
|--|--------------------|-----------------|------------------|------------------|--------------------|
| <b>Student Transportation Services:</b>  |                    |                 |                  |                  |                    |
| Contracted Services –Transportation (Other than<br>Between Home and School) – Vendors                          | \$ 7,219           | \$ 7,500        | \$ 14,719        | \$ 8,197         | \$ 6,522           |
| <b>Total Student Transportation Services</b>   | <b>7,219</b>       | <b>7,500</b>    | <b>14,719</b>    | <b>8,197</b>     | <b>6,522</b>       |
| <b>Unallocated Benefits:</b>   |                    |                 |                  |                  |                    |
| Health Benefits  | 1,185,319          | 6,898           | 1,192,217        | 1,192,217        |                    |
| <b>Total Unallocated Benefits</b>  | <b>1,185,319</b>   | <b>6,898</b>    | <b>1,192,217</b> | <b>1,192,217</b> | <b>-</b>           |
| <b>Total Undistributed Expenditures</b>  | <b>2,266,525</b>   | <b>70,741</b>   | <b>2,337,266</b> | <b>2,298,039</b> | <b>39,227</b>      |
| <b>Total Expenditures - Current Expense</b>  | <b>6,252,865</b>   | <b>213,193</b>  | <b>6,466,058</b> | <b>6,386,646</b> | <b>79,412</b>      |
| <b>Capital Outlay:</b>   |                    |                 |                  |                  |                    |
| <b>Equipment:</b>  |                    |                 |                  |                  |                    |
| Undistributed Expenditures:  |                    |                 |                  |                  |                    |
| Non-Instructional Equipment  | 36,595             | (31,734)        | 4,861            | 1,776            | 3,085              |
| <b>Total Equipment</b>   | <b>36,595</b>      | <b>(31,734)</b> | <b>4,861</b>     | <b>1,776</b>     | <b>3,085</b>       |
| <b>Total Expenditures - School Based</b>   | <b>6,289,460</b>   | <b>181,459</b>  | <b>6,470,919</b> | <b>6,388,422</b> | <b>82,497</b>      |
| <b>Other Financing Sources:</b>  |                    |                 |                  |                  |                    |
| Transfers In   | 6,289,460          | 181,459         | 6,470,919        | 6,388,422        | 82,497             |
| <b>Total Other Financing Sources</b>   | <b>6,289,460</b>   | <b>181,459</b>  | <b>6,470,919</b> | <b>6,388,422</b> | <b>82,497</b>      |
| <b>Excess (Deficiency) of Other Financing Sources<br/>Over (Under) Expenditures and Other Financing (Uses)</b> |                    |                 |                  |                  |                    |
| <b>Fund Balances, July 1</b>   |                    |                 |                  |                  |                    |
| <b>Fund Balances, June 30</b>  | <b>\$ -</b>        | <b>\$ -</b>     | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>        |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2018

| School: Central High                                   | Original<br>Budget | Transfers       | Final<br>Budget  | Actual           | Final to<br>Actual |
|--|--------------------|-----------------|------------------|------------------|--------------------|
| <b>Expense</b>   |                    |                 |                  |                  |                    |
| <b>Current:</b>  |                    |                 |                  |                  |                    |
| Instruction - regular programs:                        |                    |                 |                  |                  |                    |
| Salaries of Teachers:                                  |                    |                 |                  |                  |                    |
| Grades 9-12  | \$ 4,342,671       | \$ 262,595      | \$ 4,605,266     | \$ 4,605,266     |                    |
| Undistributed Instruction:                             |                    |                 |                  |                  |                    |
| Other Purchased Services                               | 659                |                 | 659              |                  | \$ 659             |
| General Supplies                                       | 32,487             | 2,612           | 35,099           | 27,195           | 7,904              |
| Textbooks  | 3,292              | (3,292)         |                  |                  |                    |
| Other Objects  |                    | 7,804           | 7,804            | 7,801            | 3                  |
| <b>Total Regular Programs</b>                          | <b>4,379,109</b>   | <b>269,719</b>  | <b>4,648,828</b> | <b>4,640,262</b> | <b>8,566</b>       |
| Instruction - Special Education:                       |                    |                 |                  |                  |                    |
| Learning and/or Language Disabilities:                 |                    |                 |                  |                  |                    |
| Salaries of Teachers                                   | 471,479            | (11,000)        | 460,479          | 459,903          | 576                |
| Other Salaries of Instruction                          | 8,400              | (8,400)         |                  |                  |                    |
| <b>Total Learning and/or Language Disabilities</b>     | <b>479,879</b>     | <b>(19,400)</b> | <b>460,479</b>   | <b>459,903</b>   | <b>576</b>         |
| Behavioral Disabilities:                               |                    |                 |                  |                  |                    |
| Salaries of Teachers                                   | 214,693            | 21,122          | 235,815          | 235,815          |                    |
| Other Salaries of Instruction                          | 4,200              | (4,200)         |                  |                  |                    |
| <b>Total Behavioral Disabilities</b>                   | <b>218,893</b>     | <b>16,922</b>   | <b>235,815</b>   | <b>235,815</b>   | <b>-</b>           |
| Resource Room/Resource Center:                         |                    |                 |                  |                  |                    |
| Salaries of Teachers                                   | 441,957            | (13,000)        | 428,957          | 428,507          | 450                |
| Other Salaries of Instruction                          | 11,200             | (10,000)        | 1,200            |                  | 1,200              |
| <b>Total Resource Room/Resource Center</b>             | <b>453,157</b>     | <b>(23,000)</b> | <b>430,157</b>   | <b>428,507</b>   | <b>1,650</b>       |
| Autism:  |                    |                 |                  |                  |                    |
| Salaries of Teachers                                   | 220,613            | 19,451          | 240,064          | 240,064          |                    |
| Other Salaries of Instruction                          | 169,035            | (2,542)         | 166,493          | 165,901          | 592                |
| General Supplies                                       | 4,911              |                 | 4,911            | 2,384            | 2,527              |
| <b>Total Autism</b>                                    | <b>394,559</b>     | <b>16,909</b>   | <b>411,468</b>   | <b>408,349</b>   | <b>3,119</b>       |
| <b>Total Special Education</b>                         | <b>1,546,488</b>   | <b>(8,569)</b>  | <b>1,537,919</b> | <b>1,532,574</b> | <b>5,345</b>       |
| Bilingual Education:                                   |                    |                 |                  |                  |                    |
| Salaries of Teachers                                   | 270,477            | 7,215           | 277,692          | 277,692          |                    |
| Other Salaries of Instruction                          | 4,200              | (3,000)         | 1,200            | 652              | 548                |
| <b>Total Bilingual Education</b>                       | <b>274,677</b>     | <b>4,215</b>    | <b>278,892</b>   | <b>278,344</b>   | <b>548</b>         |
| School Sponsored Co-curricular Activities:             |                    |                 |                  |                  |                    |
| Salaries   | 61,502             | (3,000)         | 58,502           | 58,399           | 103                |
| <b>Total School Sponsored Co-curricular Activities</b> | <b>61,502</b>      | <b>(3,000)</b>  | <b>58,502</b>    | <b>58,399</b>    | <b>103</b>         |
| School Sponsored Athletics:                            |                    |                 |                  |                  |                    |
| Salaries   | 132,211            | 194,452         | 326,663          | 326,225          | 438                |
| Supplies and Materials                                 | 20,000             |                 | 20,000           | 19,595           | 405                |
| Other Objects  |                    | 10,000          | 10,000           | 10,000           |                    |
| <b>Total School Sponsored Athletics</b>                | <b>152,211</b>     | <b>204,452</b>  | <b>356,663</b>   | <b>355,820</b>   | <b>843</b>         |
| Before/After School Programs:                          |                    |                 |                  |                  |                    |
| Salaries of Teachers                                   | 69,160             | (69,000)        | 160              |                  | 160                |
| <b>Total Before/After School Programs</b>              | <b>69,160</b>      | <b>(69,000)</b> | <b>160</b>       | <b>-</b>         | <b>160</b>         |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2018

School: Central High

|   | Original<br>Budget | Transfers      | Final<br>Budget  | Actual           | Final to<br>Actual |
|---|--------------------|----------------|------------------|------------------|--------------------|
| <b>Other Supplemental/At-Risk Programs - Instruction:</b>     |                    |                |                  |                  |                    |
| Purchased Professional & Technical Services                   | \$ 32,000          | \$ (27,410)    | \$ 4,590         | \$ 1,350         | \$ 3,240           |
| Total Other Supplemental/At-Risk Programs - Instruction       | 32,000             | (27,410)       | 4,590            | 1,350            | 3,240              |
| <b>Total Instruction</b>                                      | <b>6,515,147</b>   | <b>370,407</b> | <b>6,885,554</b> | <b>6,866,749</b> | <b>18,805</b>      |
| <b>Attendance and Social Work Services:</b>                   |                    |                |                  |                  |                    |
| Salaries  | 98,020             | 1,344          | 99,364           | 99,364           | -                  |
| Total Attendance and Social Work Services                     | 98,020             | 1,344          | 99,364           | 99,364           | -                  |
| <b>Health Services:</b>                                       |                    |                |                  |                  |                    |
| Salaries  | 188,880            | (16,000)       | 172,880          | 172,015          | 865                |
| Other Salaries  |                    | 5,979          | 5,979            | 5,979            |                    |
| Total Health Services   | 188,880            | (10,021)       | 178,859          | 177,994          | 865                |
| <b>Guidance:</b>  |                    |                |                  |                  |                    |
| Salaries of Other Professional Staff                          | 462,231            | 24,439         | 486,670          | 486,670          |                    |
| Other Salaries  | 97,460             | 3,480          | 100,940          | 97,911           | 3,029              |
| Supplies and Materials  | 3,000              |                | 3,000            |                  | 3,000              |
| Total Guidance  | 562,691            | 27,919         | 590,610          | 584,581          | 6,029              |
| <b>Improvement of Instruction Services:</b>                   |                    |                |                  |                  |                    |
| Salaries of Supervisors of Instruction                        | 381,713            | 4,498          | 386,211          | 386,211          |                    |
| Salaries of Other Professional Staff                          | 96,425             | 2,256          | 98,681           | 98,681           |                    |
| Salaries of Secretarial and Clerical Assistants               | 101,430            | 2,237          | 103,667          | 103,667          |                    |
| Other Salaries  | 58,719             | 1,304          | 60,023           | 60,023           |                    |
| Salaries of Facilitators, Math & Literacy Coaches             |                    | 76,627         | 76,627           | 75,815           | 812                |
| Total Improvement of Instruction Services                     | 638,287            | 86,922         | 725,209          | 724,397          | 812                |
| <b>Educational Media/Library Services:</b>                    |                    |                |                  |                  |                    |
| Salaries of Other Professional Staff                          | 87,151             | 9,628          | 96,779           | 96,779           |                    |
| Supplies and Materials  | 74                 |                | 74               |                  | 74                 |
| Total Educational Media/Library Services                      | 87,225             | 9,628          | 96,853           | 96,779           | 74                 |
| <b>Instructional Staff Training Services:</b>                 |                    |                |                  |                  |                    |
| Other Purchased Services                                      | 9,500              | (9,500)        |                  |                  |                    |
| Supplies and Materials  | 1,500              |                | 1,500            |                  | 1,500              |
| Total Instructional Staff Training Services                   | 11,000             | (9,500)        | 1,500            | -                | 1,500              |
| <b>Support Services – School Administration:</b>              |                    |                |                  |                  |                    |
| Salaries of Principals/Assistant Principals/Program Directors | 512,210            | 16,000         | 528,210          | 527,406          | 804                |
| Salaries of Secretarial and Clerical Assistants               | 101,430            | 92,060         | 193,490          | 193,490          |                    |
| Other Salaries  | 259,593            | (81,746)       | 177,847          | 176,915          | 932                |
| Other Purchased Services (400-500 series)                     | 14,522             | 9,531          | 24,053           | 18,699           | 5,354              |
| Supplies and Materials  | 2,000              |                | 2,000            |                  | 2,000              |
| Other Objects   | 1,960              | 13,500         | 15,460           | 9,363            | 6,097              |
| Total Support Services – School Administration                | 891,715            | 49,345         | 941,060          | 925,873          | 15,187             |
| <b>Security:</b>  |                    |                |                  |                  |                    |
| Salaries  | 275,354            | (19,000)       | 256,354          | 255,672          | 682                |
| General Supplies  | 3,000              |                | 3,000            |                  | 3,000              |
| Total Security  | 278,354            | (19,000)       | 259,354          | 255,672          | 3,682              |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2018

| School: Central High   | Original<br>Budget | Transfers      | Final<br>Budget   | Actual            | Final to<br>Actual |
|--|--------------------|----------------|-------------------|-------------------|--------------------|
| <b>Student Transportation Services:</b>  |                    |                |                   |                   |                    |
| Contracted Services –Transportation (Other than<br>Between Home and School) – Vendors                          | \$ 30,245          | \$ (3,244)     | \$ 27,001         | \$ 17,921         | \$ 9,080           |
| <b>Total Student Transportation Services</b>   | <b>30,245</b>      | <b>(3,244)</b> | <b>27,001</b>     | <b>17,921</b>     | <b>9,080</b>       |
| <b>Unallocated Benefits:</b>   |                    |                |                   |                   |                    |
| Health Benefits  | 2,013,418          |                | 2,013,418         | 2,013,418         |                    |
| <b>Total Unallocated Benefits</b>  | <b>2,013,418</b>   |                | <b>2,013,418</b>  | <b>2,013,418</b>  |                    |
| <b>Total Undistributed Expenditures</b>  | <b>4,799,835</b>   | <b>133,393</b> | <b>4,933,228</b>  | <b>4,895,999</b>  | <b>37,229</b>      |
| <b>Total Expenditures - Current Expense</b>  | <b>11,314,982</b>  | <b>503,800</b> | <b>11,818,782</b> | <b>11,762,748</b> | <b>56,034</b>      |
| <b>Total Expenditures - School Based</b>   | <b>11,314,982</b>  | <b>503,800</b> | <b>11,818,782</b> | <b>11,762,748</b> | <b>56,034</b>      |
| <b>Other Financing Sources:</b>  |                    |                |                   |                   |                    |
| Transfers In   | 11,314,982         | 503,800        | 11,818,782        | 11,762,748        | 56,034             |
| <b>Total Other Financing Sources</b>   | <b>11,314,982</b>  | <b>503,800</b> | <b>11,818,782</b> | <b>11,762,748</b> | <b>56,034</b>      |
| <b>Excess (Deficiency) of Other Financing Sources<br/>Over (Under) Expenditures and Other Financing (Uses)</b> |                    |                |                   |                   |                    |
| <b>Fund Balances, July 1</b>   |                    |                |                   |                   |                    |
| <b>Fund Balances, June 30</b>  | \$ -               | \$ -           | \$ -              | \$ -              | \$ -               |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2018

School: Chancellor Avenue

|  | Original<br>Budget | Transfers        | Final<br>Budget  | Actual           | Final to<br>Actual |
|--|--------------------|------------------|------------------|------------------|--------------------|
| <b>Expense</b>   |                    |                  |                  |                  |                    |
| <b>Current:</b>  |                    |                  |                  |                  |                    |
| Instruction - regular programs:                        |                    |                  |                  |                  |                    |
| Salaries of Teachers:                                  |                    |                  |                  |                  |                    |
| Kindergarten   | \$ 136,371         | \$ 4,483         | \$ 140,854       | \$ 140,854       |                    |
| Grades 1- 5  | 1,504,079          | 49,000           | 1,553,079        | 1,543,784        | \$ 9,295           |
| Grades 6-8   | 489,048            | (58,901)         | 430,147          | 425,634          | 4,513              |
| Undistributed Instruction:                             |                    |                  |                  |                  |                    |
| Other Salaries of Instruction                          | 100,389            |                  | 100,389          | 99,136           | 1,253              |
| Purchased Technical Services                           | 7,500              | (7,500)          |                  |                  |                    |
| General Supplies                                       | 158,734            | (11,696)         | 147,038          | 119,014          | 28,024             |
| Textbooks  | 2,000              | (2,000)          |                  |                  |                    |
| Other Objects  | 20,880             | 5,000            | 25,880           | 7,488            | 18,392             |
| <b>Total Regular Programs</b>                          | <b>2,419,001</b>   | <b>(21,614)</b>  | <b>2,397,387</b> | <b>2,335,910</b> | <b>61,477</b>      |
| Instruction - Special Education:                       |                    |                  |                  |                  |                    |
| Learning and/or Language Disabilities:                 |                    |                  |                  |                  |                    |
| Salaries of Teachers                                   | 494,251            | (80,000)         | 414,251          | 410,563          | 3,688              |
| Other Salaries of Instruction                          | 12,680             |                  | 12,680           | 3,168            | 9,512              |
| Purchased Technical Services                           | 5,000              | (5,000)          |                  |                  |                    |
| General Supplies                                       | 25,244             |                  | 25,244           | 23,337           | 1,907              |
| Other Objects  | 1,545              |                  | 1,545            |                  | 1,545              |
| <b>Total Learning and/or Language Disabilities</b>     | <b>538,720</b>     | <b>(85,000)</b>  | <b>453,720</b>   | <b>437,068</b>   | <b>16,652</b>      |
| Multiple Disabilities:                                 |                    |                  |                  |                  |                    |
| Salaries of Teachers                                   | 55,208             |                  | 55,208           | 54,787           | 421                |
| Other Salaries of Instruction                          | 1,400              |                  | 1,400            | 120              | 1,280              |
| <b>Total Multiple Disabilities</b>                     | <b>56,608</b>      | <b>-</b>         | <b>56,608</b>    | <b>54,907</b>    | <b>1,701</b>       |
| Resource Room/Resource Center:                         |                    |                  |                  |                  |                    |
| Salaries of Teachers                                   | 52,287             |                  | 52,287           | 50,861           | 1,426              |
| Other Salaries of Instruction                          | 1,400              | 8,626            | 10,026           | 10,026           |                    |
| General Supplies                                       | 1,194              |                  | 1,194            | 665              | 529                |
| <b>Total Resource Room/Resource Center</b>             | <b>54,881</b>      | <b>8,626</b>     | <b>63,507</b>    | <b>61,552</b>    | <b>1,955</b>       |
| <b>Total Special Education</b>                         | <b>650,209</b>     | <b>(76,374)</b>  | <b>573,835</b>   | <b>553,527</b>   | <b>20,308</b>      |
| School Sponsored Co-curricular Activities:             |                    |                  |                  |                  |                    |
| Salaries   | 11,755             | (5,000)          | 6,755            | 6,079            | 676                |
| <b>Total School Sponsored Co-curricular Activities</b> | <b>11,755</b>      | <b>(5,000)</b>   | <b>6,755</b>     | <b>6,079</b>     | <b>676</b>         |
| School Sponsored Athletics:                            |                    |                  |                  |                  |                    |
| Salaries   | 11,581             | (2,000)          | 9,581            | 8,098            | 1,483              |
| <b>Total School Sponsored Athletics</b>                | <b>11,581</b>      | <b>(2,000)</b>   | <b>9,581</b>     | <b>8,098</b>     | <b>1,483</b>       |
| Before/After School Programs:                          |                    |                  |                  |                  |                    |
| Salaries of Teachers                                   | 14,800             | 4,548            | 19,348           | 18,608           | 740                |
| <b>Total Before/After School Programs</b>              | <b>14,800</b>      | <b>4,548</b>     | <b>19,348</b>    | <b>18,608</b>    | <b>740</b>         |
| <b>Total Instruction</b>                               | <b>3,107,346</b>   | <b>(100,440)</b> | <b>3,006,906</b> | <b>2,922,222</b> | <b>84,684</b>      |

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

Year ended June 30, 2018

| School: Chancellor Avenue   | Original<br>Budget | Transfers        | Final<br>Budget  | Actual           | Final to<br>Actual |
|---|--------------------|------------------|------------------|------------------|--------------------|
| <b>Attendance and Social Work Services:</b>   |                    |                  |                  |                  |                    |
| Salaries  | \$ 58,503          | \$ 7,750         | \$ 66,253        | \$ 66,253        |                    |
| Salaries of Family Liaisons/Comm Parent Inv. Specialists                              | 35,525             | 613              | 36,138           | 36,138           |                    |
| Purchased Professional and Technical Services   | 4,000              |                  | 4,000            | 1,360            | \$ 2,640           |
| Supplies and Materials  | 1,000              |                  | 1,000            | 1,000            |                    |
| <b>Total Attendance and Social Work Services</b>                                      | <b>99,028</b>      | <b>8,363</b>     | <b>107,391</b>   | <b>104,751</b>   | <b>2,640</b>       |
| <b>Health Services:</b>   |                    |                  |                  |                  |                    |
| Salaries  | 97,063             |                  | 97,063           | 96,772           | 291                |
| Other Salaries  | 1,480              |                  | 1,480            | 1,360            | 120                |
| Supplies and Materials  | 378                |                  | 378              | 327              | 51                 |
| <b>Total Health Services</b>  | <b>98,921</b>      | <b>-</b>         | <b>98,921</b>    | <b>98,459</b>    | <b>462</b>         |
| <b>Guidance:</b>  |                    |                  |                  |                  |                    |
| Other Salaries  | 73,971             | (15,000)         | 58,971           | 52,566           | 6,405              |
| Purchased Professional - Educational Services   | 9,000              | (9,000)          |                  |                  |                    |
| <b>Total Guidance</b>   | <b>82,971</b>      | <b>(24,000)</b>  | <b>58,971</b>    | <b>52,566</b>    | <b>6,405</b>       |
| <b>Improvement of Instruction Services:</b>   |                    |                  |                  |                  |                    |
| Salaries of Supervisors of Instruction  | 99,325             |                  | 99,325           | 98,852           | 473                |
| Salaries of Facilitators, Math & Literacy Coaches                                     | 147,659            | (57,631)         | 90,028           | 90,028           |                    |
| Other Objects   | 10,395             | 6,000            | 16,395           | 4,250            | 12,145             |
| <b>Total Improvement of Instruction Services</b>                                      | <b>257,379</b>     | <b>(51,631)</b>  | <b>205,748</b>   | <b>193,130</b>   | <b>12,618</b>      |
| <b>Support Services – School Administration:</b>                                      |                    |                  |                  |                  |                    |
| Salaries of Principals/Assistant Principals/Program Directors                         | 215,323            | 2,472            | 217,795          | 217,795          |                    |
| Salaries of Secretarial and Clerical Assistants                                       |                    | 125,764          | 125,764          | 125,764          |                    |
| Other Salaries  | 234,320            | (119,512)        | 114,808          | 110,525          | 4,283              |
| Other Purchased Services (400-500 series)   | 14,242             | 1,000            | 15,242           | 9,212            | 6,030              |
| Supplies and Materials  | 983                |                  | 983              | 981              | 2                  |
| Other Objects   | 3,000              |                  | 3,000            | 1,470            | 1,530              |
| <b>Total Support Services – School Administration</b>                                 | <b>467,868</b>     | <b>9,724</b>     | <b>477,592</b>   | <b>465,747</b>   | <b>11,845</b>      |
| <b>Security:</b>  |                    |                  |                  |                  |                    |
| Salaries  | 87,829             | 220              | 88,049           | 88,049           |                    |
| <b>Total Security</b>   | <b>87,829</b>      | <b>220</b>       | <b>88,049</b>    | <b>88,049</b>    | <b>-</b>           |
| <b>Student Transportation Services:</b>   |                    |                  |                  |                  |                    |
| Contracted Services –Transportation (Other than<br>Between Home and School) – Vendors | 9,477              | 3,700            | 13,177           | 8,481            | 4,696              |
| <b>Total Student Transportation Services</b>  | <b>9,477</b>       | <b>3,700</b>     | <b>13,177</b>    | <b>8,481</b>     | <b>4,696</b>       |
| <b>Unallocated Benefits:</b>  |                    |                  |                  |                  |                    |
| Health Benefits   | 909,285            |                  | 909,285          | 909,285          |                    |
| <b>Total Unallocated Benefits</b>   | <b>909,285</b>     | <b>-</b>         | <b>909,285</b>   | <b>909,285</b>   | <b>-</b>           |
| <b>Total Undistributed Expenditures</b>   | <b>2,012,758</b>   | <b>(53,624)</b>  | <b>1,959,134</b> | <b>1,920,468</b> | <b>38,666</b>      |
| <b>Total Expenditures - Current Expense</b>   | <b>5,120,104</b>   | <b>(154,064)</b> | <b>4,966,040</b> | <b>4,842,690</b> | <b>123,350</b>     |



Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2018

|  | Original<br>Budget  | Transfers        | Final<br>Budget  | Actual              | Final to<br>Actual |
|--|---------------------|------------------|------------------|---------------------|--------------------|
| <b>School: Chancellor Avenue</b>   |                     |                  |                  |                     |                    |
| Capital Outlay:  |                     |                  |                  |                     |                    |
| Equipment:   |                     |                  |                  |                     |                    |
| Undistributed Expenditures:  |                     |                  |                  |                     |                    |
| School Administration  |                     | \$ 19,496        | \$ 19,496        |                     | \$ 19,496          |
| Total Equipment  | -                   | 19,496           | 19,496           | -                   | 19,496             |
| <b>Total Expenditures - School Based</b>   | <b>\$ 5,120,104</b> | <b>(134,568)</b> | <b>4,985,536</b> | <b>\$ 4,842,690</b> | <b>142,846</b>     |
| <b>Other Financing Sources:</b>  |                     |                  |                  |                     |                    |
| Transfers In   | 5,120,104           | (134,568)        | 4,985,536        | 4,842,690           | 142,846            |
| <b>Total Other Financing Sources</b>   | <b>5,120,104</b>    | <b>(134,568)</b> | <b>4,985,536</b> | <b>4,842,690</b>    | <b>142,846</b>     |
| <b>Excess (Deficiency) of Other Financing Sources<br/>Over (Under) Expenditures and Other Financing (Uses)</b> |                     |                  |                  |                     |                    |
| <b>Fund Balances, July 1</b>   |                     |                  |                  |                     |                    |
| <b>Fund Balances, June 30</b>  | <b>\$ -</b>         | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>         | <b>\$ -</b>        |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2018

| School: Cleveland Avenue                                 | Original<br>Budget | Transfers        | Final<br>Budget  | Actual           | Final to<br>Actual |
|--|--------------------|------------------|------------------|------------------|--------------------|
| <b>Expense</b>   |                    |                  |                  |                  |                    |
| <b>Current:</b>  |                    |                  |                  |                  |                    |
| Instruction - regular programs:                          |                    |                  |                  |                  |                    |
| Salaries of Teachers:                                    |                    |                  |                  |                  |                    |
| Kindergarten   | \$ 127,604         | \$ 14,057        | \$ 141,661       | \$ 141,595       | \$ 66              |
| Grades 1- 5  | 1,639,140          | (105,695)        | 1,533,445        | 1,533,445        |                    |
| Grades 6-8   | 168,047            | 27,043           | 195,090          | 195,090          |                    |
| Undistributed Instruction:                               |                    |                  |                  |                  |                    |
| Other Salaries of Instruction                            | 67,501             | 1,353            | 68,854           | 68,854           |                    |
| Purchased Technical Services                             | 15,000             | (15,000)         |                  |                  |                    |
| Other Purchased Services                                 | 7,834              |                  | 7,834            | 1,567            | 6,267              |
| General Supplies   | 111,943            | (34,302)         | 77,641           | 61,766           | 15,875             |
| Textbooks  | 1,500              |                  | 1,500            |                  | 1,500              |
| Other Objects  | 2,030              |                  | 2,030            | 1,012            | 1,018              |
| <b>Total Regular Programs</b>                            | <b>2,140,599</b>   | <b>(112,544)</b> | <b>2,028,055</b> | <b>2,003,329</b> | <b>24,726</b>      |
| Instruction - Special Education:                         |                    |                  |                  |                  |                    |
| Cognitive - Mild:  |                    |                  |                  |                  |                    |
| Salaries of Teachers                                     | 281,099            | (40,000)         | 241,099          | 240,024          | 1,075              |
| Other Salaries of Instruction                            | 4,200              |                  | 4,200            |                  | 4,200              |
| <b>Total Cognitive - Mild</b>                            | <b>285,299</b>     | <b>(40,000)</b>  | <b>245,299</b>   | <b>240,024</b>   | <b>5,275</b>       |
| Learning and/or Language Disabilities:                   |                    |                  |                  |                  |                    |
| Salaries of Teachers                                     | 285,466            | (100,000)        | 185,466          | 176,600          | 8,866              |
| Other Salaries of Instruction                            | 1,400              | 45,021           | 46,421           | 46,421           |                    |
| <b>Total Learning and/or Language Disabilities</b>       | <b>286,866</b>     | <b>(54,979)</b>  | <b>231,887</b>   | <b>223,021</b>   | <b>8,866</b>       |
| Resource Room/Resource Center:                           |                    |                  |                  |                  |                    |
| Salaries of Teachers                                     | 156,166            | (35,000)         | 121,166          | 120,817          | 349                |
| Other Salaries of Instruction                            | 2,800              |                  | 2,800            |                  | 2,800              |
| <b>Total Resource Room/Resource Center</b>               | <b>158,966</b>     | <b>(35,000)</b>  | <b>123,966</b>   | <b>120,817</b>   | <b>3,149</b>       |
| <b>Total Special Education</b>                           | <b>731,131</b>     | <b>(129,979)</b> | <b>601,152</b>   | <b>583,862</b>   | <b>17,290</b>      |
| School Sponsored Co-curricular Activities:               |                    |                  |                  |                  |                    |
| Salaries   | 1,297              | 7,565            | 8,862            | 8,862            |                    |
| Other Objects  | 2,500              |                  | 2,500            |                  | 2,500              |
| <b>Total School Sponsored Co-curricular Activities</b>   | <b>3,797</b>       | <b>7,565</b>     | <b>11,362</b>    | <b>8,862</b>     | <b>2,500</b>       |
| School Sponsored Athletics:                              |                    |                  |                  |                  |                    |
| Salaries   | 8,098              |                  | 8,098            | 4,049            | 4,049              |
| Supplies and Materials                                   |                    | 1,000            | 1,000            | 1,000            |                    |
| <b>Total School Sponsored Athletics</b>                  | <b>8,098</b>       | <b>1,000</b>     | <b>9,098</b>     | <b>5,049</b>     | <b>4,049</b>       |
| Before/After School Programs:                            |                    |                  |                  |                  |                    |
| Salaries of Teachers                                     | 97,400             | 69,996           | 167,396          | 164,996          | 2,400              |
| <b>Total Before/After School Programs</b>                | <b>97,400</b>      | <b>69,996</b>    | <b>167,396</b>   | <b>164,996</b>   | <b>2,400</b>       |
| <b>Total Instruction</b>                                 | <b>2,981,025</b>   | <b>(163,962)</b> | <b>2,817,063</b> | <b>2,766,098</b> | <b>50,965</b>      |
| Attendance and Social Work Services:                     |                    |                  |                  |                  |                    |
| Salaries   | 98,020             | 1,344            | 99,364           | 99,364           |                    |
| Salaries of Family Liaisons/Comm Parent Inv. Specialists | 30,450             |                  | 30,450           | 23,997           | 6,453              |
| <b>Total Attendance and Social Work Services</b>         | <b>128,470</b>     | <b>1,344</b>     | <b>129,814</b>   | <b>123,361</b>   | <b>6,453</b>       |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2018

| School: Cleveland Avenue   | Original<br>Budget | Transfers      | Final<br>Budget  | Actual           | Final to<br>Actual |
|--|--------------------|----------------|------------------|------------------|--------------------|
| <b>Health Services:</b>  |                    |                |                  |                  |                    |
| Salaries   | \$ 91,350          | \$ 62,352      | \$ 153,702       | \$ 153,140       | \$ 562             |
| Other Salaries   | 3,280              |                | 3,280            | 1,280            | 2,000              |
| Supplies and Materials   | 261                | 500            | 761              | 254              | 507                |
| <b>Total Health Services</b>   | <b>94,891</b>      | <b>62,852</b>  | <b>157,743</b>   | <b>154,674</b>   | <b>3,069</b>       |
| <b>Guidance:</b>   |                    |                |                  |                  |                    |
| Salaries of Other Professional Staff   | 77,900             | 9,644          | 87,544           | 87,544           | -                  |
| <b>Total Guidance</b>  | <b>77,900</b>      | <b>9,644</b>   | <b>87,544</b>    | <b>87,544</b>    | <b>-</b>           |
| <b>Improvement of Instruction Services:</b>  |                    |                |                  |                  |                    |
| Salaries of Supervisors of Instruction   | 54,737             |                | 54,737           | 53,365           | 1,372              |
| Salaries of Secretarial and Clerical Assistants  | 47,751             | 2,079          | 49,830           | 49,830           |                    |
| Other Salaries   |                    | 4,950          | 4,950            | 4,950            |                    |
| Salaries of Facilitators, Math & Literacy Coaches                                      |                    | 159,585        | 159,585          | 159,585          |                    |
| <b>Total Improvement of Instruction Services</b>                                       | <b>102,488</b>     | <b>166,614</b> | <b>269,102</b>   | <b>267,730</b>   | <b>1,372</b>       |
| <b>Instructional Staff Training Services:</b>  |                    |                |                  |                  |                    |
| Purchased Professional - Education Services  |                    | 12,000         | 12,000           | 12,000           |                    |
| <b>Total Instructional Staff Training Services</b>                                     | <b>-</b>           | <b>12,000</b>  | <b>12,000</b>    | <b>12,000</b>    | <b>-</b>           |
| <b>Support Services - School Administration:</b>                                       |                    |                |                  |                  |                    |
| Salaries of Principals/Assistant Principals/Program Directors                          | 192,483            | 2,053          | 194,536          | 194,536          |                    |
| Salaries of Secretarial and Clerical Assistants  | 47,751             | 2,079          | 49,830           | 49,830           |                    |
| Other Salaries   | 1,750              |                | 1,750            |                  | 1,750              |
| Other Purchased Services (400-500 series)  |                    | 18,802         | 18,802           | 10,968           | 7,834              |
| Other Objects  | 2,204              |                | 2,204            | 812              | 1,392              |
| <b>Total Support Services - School Administration</b>                                  | <b>244,188</b>     | <b>22,934</b>  | <b>267,122</b>   | <b>256,146</b>   | <b>10,976</b>      |
| <b>Security:</b>   |                    |                |                  |                  |                    |
| Salaries   | 125,307            | 1,665          | 126,972          | 126,972          |                    |
| General Supplies   | 2,000              | 2,000          | 4,000            | 2,456            | 1,544              |
| <b>Total Security</b>  | <b>127,307</b>     | <b>3,665</b>   | <b>130,972</b>   | <b>129,428</b>   | <b>1,544</b>       |
| <b>Student Transportation Services:</b>  |                    |                |                  |                  |                    |
| Contracted Services - Transportation (Other than<br>Between Home and School) - Vendors | 4,285              |                | 4,285            | 438              | 3,847              |
| <b>Total Student Transportation Services</b>   | <b>4,285</b>       | <b>-</b>       | <b>4,285</b>     | <b>438</b>       | <b>3,847</b>       |
| <b>Unallocated Benefits:</b>   |                    |                |                  |                  |                    |
| Health Benefits  | 649,490            |                | 649,490          | 649,490          |                    |
| <b>Total Unallocated Benefits</b>  | <b>649,490</b>     |                | <b>649,490</b>   | <b>649,490</b>   |                    |
| <b>Total Undistributed Expenditures</b>  | <b>1,429,019</b>   | <b>279,053</b> | <b>1,708,072</b> | <b>1,680,811</b> | <b>27,261</b>      |
| <b>Total Expenditures - Current Expense</b>  | <b>4,410,044</b>   | <b>115,091</b> | <b>4,525,135</b> | <b>4,446,909</b> | <b>78,226</b>      |
| <b>Capital Outlay:</b>   |                    |                |                  |                  |                    |
| <b>Equipment:</b>  |                    |                |                  |                  |                    |
| Regular Programs - Instruction:<br>Grades 1-5  | 32,603             |                | 32,603           |                  | 32,603             |
| <b>Undistributed Expenditures:</b>   |                    |                |                  |                  |                    |
| Security:  | 968                |                | 968              | 968              |                    |
| <b>Total Equipment</b>   | <b>33,571</b>      | <b>-</b>       | <b>33,571</b>    | <b>968</b>       | <b>32,603</b>      |
| <b>Total Expenditures - School Based</b>   | <b>4,443,615</b>   | <b>115,091</b> | <b>4,558,706</b> | <b>4,447,877</b> | <b>110,829</b>     |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2018

| School: Cleveland Avenue   | Original<br>Budget | Transfers  | Final<br>Budget | Actual       | Final to<br>Actual |
|--|--------------------|------------|-----------------|--------------|--------------------|
| Other Financing Sources:   |                    |            |                 |              |                    |
| Transfers In   | \$ 4,443,615       | \$ 115,091 | \$ 4,558,706    | \$ 4,447,877 | \$ 110,829         |
| Total Other Financing Sources  | 4,443,615          | 115,091    | 4,558,706       | 4,447,877    | 110,829            |
| Excess (Deficiency) of Other Financing Sources<br>Over (Under) Expenditures and Other Financing (Uses) |                    |            |                 |              |                    |
| Fund Balances, July 1  |                    |            |                 |              |                    |
| Fund Balances, June 30   | \$ -               | \$ -       | \$ -            | \$ -         | \$ -               |

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

Year ended June 30, 2018

| School: Dr. E. Alma Flagg                              | Original<br>Budget | Transfers       | Final<br>Budget  | Actual           | Final to<br>Actual |
|--|--------------------|-----------------|------------------|------------------|--------------------|
| <b>Expense</b>   |                    |                 |                  |                  |                    |
| <b>Current:</b>  |                    |                 |                  |                  |                    |
| <b>Instruction - regular programs:</b>                 |                    |                 |                  |                  |                    |
| <b>Salaries of Teachers:</b>                           |                    |                 |                  |                  |                    |
| Kindergarten   | \$ 131,980         | \$ 19,395       | \$ 151,375       | \$ 151,339       | \$ 36              |
| Grades 1- 5  | 891,927            | 57,611          | 949,538          | 949,538          |                    |
| Grades 6-8   | 551,171            | (99,000)        | 452,171          | 446,038          | 6,133              |
| <b>Undistributed Instruction:</b>                      |                    |                 |                  |                  |                    |
| Other Salaries of Instruction                          | 29,906             |                 | 29,906           | 29,565           | 341                |
| Purchased Technical Services                           |                    | 15,434          | 15,434           | 1,794            | 13,640             |
| General Supplies                                       | 20,680             | 24,697          | 45,377           | 37,677           | 7,700              |
| Textbooks  | 20,219             | (20,219)        |                  |                  |                    |
| <b>Total Regular Programs</b>                          | <b>1,645,883</b>   | <b>(2,082)</b>  | <b>1,643,801</b> | <b>1,615,951</b> | <b>27,850</b>      |
| <b>Instruction - Special Education:</b>                |                    |                 |                  |                  |                    |
| <b>Learning and/or Language Disabilities:</b>          |                    |                 |                  |                  |                    |
| Other Salaries of Instruction                          | 6,400              | 9,184           | 15,584           | 10,961           | 4,623              |
| Purchased Professional & Educational Services          | 15,000             |                 | 15,000           | 15,000           |                    |
| Other Purchased Services                               | 10,000             | (10,000)        |                  |                  |                    |
| General Supplies                                       | 4,151              |                 | 4,151            | 3,723            | 428                |
| <b>Total Learning and/or Language Disabilities</b>     | <b>35,551</b>      | <b>(816)</b>    | <b>34,735</b>    | <b>29,684</b>    | <b>5,051</b>       |
| <b>Resource Room/Resource Center:</b>                  |                    |                 |                  |                  |                    |
| Salaries of Teachers                                   | 413,545            | (70,000)        | 343,545          | 340,617          | 2,928              |
| Other Salaries of Instruction                          | 2,800              |                 | 2,800            |                  | 2,800              |
| Textbooks  | 5,000              | (5,000)         |                  |                  |                    |
| <b>Total Resource Room/Resource Center</b>             | <b>421,345</b>     | <b>(75,000)</b> | <b>346,345</b>   | <b>340,617</b>   | <b>5,728</b>       |
| <b>Total Special Education</b>                         | <b>456,896</b>     | <b>(75,816)</b> | <b>381,080</b>   | <b>370,301</b>   | <b>10,779</b>      |
| <b>Bilingual Education:</b>                            |                    |                 |                  |                  |                    |
| Salaries of Teachers                                   | 540,005            | 4,195           | 544,200          | 544,187          | 13                 |
| Other Salaries of Instruction                          | 38,306             | (2,000)         | 36,306           | 33,249           | 3,057              |
| Purchased Professional & Educational Services          | 10,000             | (10,000)        |                  |                  |                    |
| Other Purchased Services                               | 10,000             | (10,000)        |                  |                  |                    |
| <b>Total Bilingual Education</b>                       | <b>598,311</b>     | <b>(17,805)</b> | <b>580,506</b>   | <b>577,436</b>   | <b>3,070</b>       |
| <b>School Sponsored Co-curricular Activities:</b>      |                    |                 |                  |                  |                    |
| Salaries   | 6,461              | (5,000)         | 1,461            | 1,380            | 81                 |
| Purchased Services                                     | 2,000              | (2,000)         |                  |                  |                    |
| Supplies and Materials                                 | 2,000              | (1,838)         | 162              | 124              | 38                 |
| <b>Total School Sponsored Co-curricular Activities</b> | <b>10,461</b>      | <b>(8,838)</b>  | <b>1,623</b>     | <b>1,504</b>     | <b>119</b>         |
| <b>School Sponsored Athletics:</b>                     |                    |                 |                  |                  |                    |
| Salaries   | 9,541              |                 | 9,541            | 7,940            | 1,601              |
| Purchased Services (300-500 series)                    | 2,500              | (2,500)         |                  |                  |                    |
| <b>Total School Sponsored Athletics</b>                | <b>12,041</b>      | <b>(2,500)</b>  | <b>9,541</b>     | <b>7,940</b>     | <b>1,601</b>       |
| <b>Before/After School Programs:</b>                   |                    |                 |                  |                  |                    |
| Salaries of Teachers                                   | 10,000             | 6,900           | 16,900           | 16,000           | 900                |
| <b>Total Before/After School Programs</b>              | <b>10,000</b>      | <b>6,900</b>    | <b>16,900</b>    | <b>16,000</b>    | <b>900</b>         |

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

Year ended June 30, 2018

| School: Dr. E. Alma Flagg  | Original<br>Budget | Transfers           | Final<br>Budget  | Actual           | Final to<br>Actual |
|--|--------------------|---------------------|------------------|------------------|--------------------|
| <b>Alternative Education Programs - Instruction:</b>                                   |                    |                     |                  |                  |                    |
| Supplies and Materials   | \$ 5,000           |                     | \$ 5,000         | \$ 4,323         | \$ 677             |
| Total Alternative Education Programs - Instruction                                     | 5,000              | -                   | 5,000            | 4,323            | 677                |
| <b>Total Instruction</b>   | <b>2,738,592</b>   | <b>\$ (100,141)</b> | <b>2,638,451</b> | <b>2,593,455</b> | <b>44,996</b>      |
| <b>Attendance and Social Work Services:</b>  |                    |                     |                  |                  |                    |
| Salaries   |                    | 34,000              | 34,000           | 30,814           | 3,186              |
| Salaries of Family Liaisons/Comm Parent Inv. Specialists                               | 36,291             | 1,420               | 37,711           | 37,711           |                    |
| Total Attendance and Social Work Services  | 36,291             | 35,420              | 71,711           | 68,525           | 3,186              |
| <b>Health Services:</b>  |                    |                     |                  |                  |                    |
| Salaries   | 98,271             |                     | 98,271           | 97,909           | 362                |
| Other Salaries   | 400                | 977                 | 1,377            | 1,377            |                    |
| Other Purchased Services   | 1,000              | (1,000)             |                  |                  |                    |
| Supplies and Materials   | 33                 |                     | 33               |                  | 33                 |
| Total Health Services  | 99,704             | (23)                | 99,681           | 99,286           | 395                |
| <b>Guidance:</b>   |                    |                     |                  |                  |                    |
| Other Salaries   | 73,971             | (13,000)            | 60,971           | 60,445           | 526                |
| Total Guidance   | 73,971             | (13,000)            | 60,971           | 60,445           | 526                |
| <b>Improvement of Instruction Services:</b>  |                    |                     |                  |                  |                    |
| Salaries of Supervisors of Instruction   |                    | 50,750              | 50,750           | 48,712           | 2,038              |
| Salaries of Facilitators, Math & Literacy Coaches                                      | 146,746            | 15,559              | 162,305          | 162,305          |                    |
| Purchased Professional - Education Services  | 15,000             | (2,500)             | 12,500           | 12,173           | 327                |
| Other Purchased Services   | 10,000             | (10,000)            |                  |                  |                    |
| Other Objects  | 4,000              | 3,405               | 7,405            | 7,317            | 88                 |
| Total Improvement of Instruction Services  | 175,746            | 57,214              | 232,960          | 230,507          | 2,453              |
| <b>Instructional Staff Training Services:</b>  |                    |                     |                  |                  |                    |
| Purchased Professional - Education Services  | 15,000             |                     | 15,000           | 15,000           |                    |
| Total Instructional Staff Training Services  | 15,000             | -                   | 15,000           | 15,000           | -                  |
| <b>Support Services - School Administration:</b>                                       |                    |                     |                  |                  |                    |
| Salaries of Principals/Assistant Principals/Program Directors                          | 137,746            | 48,750              | 186,496          | 184,248          | 2,248              |
| Salaries of Secretarial and Clerical Assistants  |                    | 49,335              | 49,335           | 49,335           |                    |
| Other Salaries   | 338,219            | (150,453)           | 187,766          | 186,903          | 863                |
| Other Purchased Services (400-500 series)  | 8,388              |                     | 8,388            | 2,169            | 6,219              |
| Supplies and Materials   | 5,000              | 29,943              | 34,943           | 26,608           | 8,335              |
| Other Objects  | 4,805              | 522                 | 5,327            | 3,622            | 1,705              |
| Total Support Services - School Administration   | 494,158            | (21,903)            | 472,255          | 452,885          | 19,370             |
| <b>Security:</b>   |                    |                     |                  |                  |                    |
| Salaries   | 49,202             |                     | 49,202           | 47,874           | 1,328              |
| General Supplies   | 3,000              |                     | 3,000            | 2,782            | 218                |
| Total Security   | 52,202             | -                   | 52,202           | 50,656           | 1,546              |
| <b>Student Transportation Services:</b>  |                    |                     |                  |                  |                    |
| Contracted Services - Transportation (Other than<br>Between Home and School) - Vendors | 21,120             | (6,443)             | 14,677           | 5,119            | 9,558              |
| Total Student Transportation Services  | 21,120             | (6,443)             | 14,677           | 5,119            | 9,558              |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2018

| School: Dr. E. Alma Flagg  | Original<br>Budget | Transfers | Final<br>Budget | Actual     | Final to<br>Actual |
|--|--------------------|-----------|-----------------|------------|--------------------|
| Unallocated Benefits:  |                    |           |                 |            |                    |
| Health Benefits  | \$ 730,676         |           | \$ 730,676      | \$ 730,676 |                    |
| Total Unallocated Benefits   | 730,676            |           | 730,676         | 730,676    |                    |
| Total Undistributed Expenditures   | 1,698,868          | \$ 51,265 | 1,750,133       | 1,713,099  | \$ 37,034          |
| Total Expenditures - Current Expense   | 4,437,460          | (48,876)  | 4,388,584       | 4,306,554  | 82,030             |
| Total Expenditures - School Based  | 4,437,460          | (48,876)  | 4,388,584       | 4,306,554  | 82,030             |
| Other Financing Sources:   |                    |           |                 |            |                    |
| Transfers In   | 4,437,460          | (48,876)  | 4,388,584       | 4,306,554  | 82,030             |
| Total Other Financing Sources  | 4,437,460          | (48,876)  | 4,388,584       | 4,306,554  | 82,030             |
| Excess (Deficiency) of Other Financing Sources<br>Over (Under) Expenditures and Other Financing (Uses) |                    |           |                 |            |                    |
| Fund Balances, July 1  |                    |           |                 |            |                    |
| Fund Balances, June 30   | \$ -               | \$ -      | \$ -            | \$ -       | \$ -               |

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

Year ended June 30, 2018

| School: Dr. William Horton                             | Original<br>Budget | Transfers        | Final<br>Budget  | Actual           | Final to<br>Actual |
|--|--------------------|------------------|------------------|------------------|--------------------|
| <b>Expense</b>   |                    |                  |                  |                  |                    |
| <b>Current:</b>  |                    |                  |                  |                  |                    |
| <b>Instruction - regular programs:</b>                 |                    |                  |                  |                  |                    |
| <b>Salaries of Teachers:</b>                           |                    |                  |                  |                  |                    |
| Kindergarten   | \$ 212,876         |                  | \$ 212,876       | \$ 209,616       | \$ 3,260           |
| Grades 1- 5  | 1,045,396          | \$ 32,119        | 1,077,515        | 1,077,515        |                    |
| Grades 6-8   | 1,085,810          | (105,965)        | 979,845          | 978,991          | 854                |
| <b>Undistributed Instruction:</b>                      |                    |                  |                  |                  |                    |
| Other Salaries of Instruction                          | 102,316            | 4,000            | 106,316          | 105,913          | 403                |
| Purchased Technical Services                           |                    | 5,000            | 5,000            | 5,000            |                    |
| General Supplies                                       | 59,550             | 4,627            | 64,177           | 39,838           | 24,339             |
| Textbooks  | 5,925              | (5,925)          |                  |                  |                    |
| Other Objects  | 5,400              | (1,100)          | 4,300            | 2,239            | 2,061              |
| <b>Total Regular Programs</b>                          | <b>2,517,273</b>   | <b>(67,244)</b>  | <b>2,450,029</b> | <b>2,419,112</b> | <b>30,917</b>      |
| <b>Instruction - Special Education:</b>                |                    |                  |                  |                  |                    |
| <b>Learning and/or Language Disabilities:</b>          |                    |                  |                  |                  |                    |
| Other Salaries of Instruction                          | 15,090             | (8,867)          | 6,223            | 2,533            | 3,690              |
| General Supplies                                       | 9,162              |                  | 9,162            | 8,766            | 396                |
| <b>Total Learning and/or Language Disabilities</b>     | <b>24,252</b>      | <b>(8,867)</b>   | <b>15,385</b>    | <b>11,299</b>    | <b>4,086</b>       |
| <b>Behavioral Disabilities:</b>                        |                    |                  |                  |                  |                    |
| Salaries of Teachers                                   | 115,840            | 1,871            | 117,711          | 117,711          |                    |
| Other Salaries of Instruction                          | 2,800              |                  | 2,800            |                  | 2,800              |
| <b>Total Behavioral Disabilities</b>                   | <b>118,640</b>     | <b>1,871</b>     | <b>120,511</b>   | <b>117,711</b>   | <b>2,800</b>       |
| <b>Resource Room/Resource Center:</b>                  |                    |                  |                  |                  |                    |
| Salaries of Teachers                                   | 641,018            | 51,486           | 692,504          | 692,504          |                    |
| Other Salaries of Instruction                          | 7,000              | (4,000)          | 3,000            | 2,085            | 915                |
| <b>Total Resource Room/Resource Center</b>             | <b>648,018</b>     | <b>47,486</b>    | <b>695,504</b>   | <b>694,589</b>   | <b>915</b>         |
| <b>Total Special Education</b>                         | <b>790,910</b>     | <b>40,490</b>    | <b>831,400</b>   | <b>823,599</b>   | <b>7,801</b>       |
| <b>Bilingual Education:</b>                            |                    |                  |                  |                  |                    |
| Salaries of Teachers                                   | 897,853            | (270,000)        | 627,853          | 621,018          | 6,835              |
| Other Salaries of Instruction                          | 11,200             | (4,000)          | 7,200            | 4,247            | 2,953              |
| <b>Total Bilingual Education</b>                       | <b>909,053</b>     | <b>(274,000)</b> | <b>635,053</b>   | <b>625,265</b>   | <b>9,788</b>       |
| <b>School Sponsored Co-curricular Activities:</b>      |                    |                  |                  |                  |                    |
| Salaries   | 4,013              |                  | 4,013            | 2,570            | 1,443              |
| <b>Total School Sponsored Co-curricular Activities</b> | <b>4,013</b>       | <b>-</b>         | <b>4,013</b>     | <b>2,570</b>     | <b>1,443</b>       |
| <b>School Sponsored Athletics:</b>                     |                    |                  |                  |                  |                    |
| Salaries   | 8,098              |                  | 8,098            | 8,098            |                    |
| Supplies and Materials                                 | 2,000              | (2,000)          |                  |                  |                    |
| <b>Total School Sponsored Athletics</b>                | <b>10,098</b>      | <b>(2,000)</b>   | <b>8,098</b>     | <b>8,098</b>     | <b>-</b>           |
| <b>Before/After School Programs:</b>                   |                    |                  |                  |                  |                    |
| Salaries of Teachers                                   | 13,320             | (4,000)          | 9,320            | 775              | 8,545              |
| <b>Total Before/After School Programs</b>              | <b>13,320</b>      | <b>(4,000)</b>   | <b>9,320</b>     | <b>775</b>       | <b>8,545</b>       |
| <b>Total Instruction</b>                               | <b>4,244,667</b>   | <b>(306,754)</b> | <b>3,937,913</b> | <b>3,879,419</b> | <b>58,494</b>      |



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

Year ended June 30, 2018

| School: Dr. William Horton  | Original<br>Budget | Transfers        | Final<br>Budget  | Actual           | Final to<br>Actual |
|---|--------------------|------------------|------------------|------------------|--------------------|
| <b>Attendance and Social Work Services:</b>   |                    |                  |                  |                  |                    |
| Salaries  | \$ 100,095         |                  | \$ 100,095       | \$ 98,806        | \$ 1,289           |
| Salaries of Family Liaisons/Comm Parent Inv. Specialists                              | 30,450             | \$ 1,095         | 31,545           | 31,545           |                    |
| Supplies and Materials  | 1,000              | (1,000)          |                  |                  |                    |
| Other Objects   | 500                | (500)            |                  |                  |                    |
| <b>Total Attendance and Social Work Services</b>                                      | <b>132,045</b>     | <b>(405)</b>     | <b>131,640</b>   | <b>130,351</b>   | <b>1,289</b>       |
| <b>Health Services:</b>   |                    |                  |                  |                  |                    |
| Salaries  | 91,350             | 2,011            | 93,361           | 93,361           |                    |
| Other Salaries  |                    | 1,280            | 1,280            | 1,280            |                    |
| Supplies and Materials  | 1,500              |                  | 1,500            |                  | 1,500              |
| <b>Total Health Services</b>  | <b>92,850</b>      | <b>3,291</b>     | <b>96,141</b>    | <b>94,641</b>    | <b>1,500</b>       |
| <b>Guidance:</b>  |                    |                  |                  |                  |                    |
| Salaries of Other Professional Staff  | 95,370             | 9,516            | 104,886          | 104,886          |                    |
| <b>Total Guidance</b>   | <b>95,370</b>      | <b>9,516</b>     | <b>104,886</b>   | <b>104,886</b>   | <b>-</b>           |
| <b>Improvement of Instruction Services:</b>   |                    |                  |                  |                  |                    |
| Salaries of Supervisors of Instruction  | 159,861            | (70,750)         | 89,111           | 86,301           | 2,810              |
| Salaries of Facilitators, Math & Literacy Coaches                                     | 147,942            | 85,180           | 233,122          | 233,122          |                    |
| Purchased Professional -Education Services  | 1,500              | 3,500            | 5,000            | 5,000            |                    |
| <b>Total Improvement of Instruction Services</b>                                      | <b>309,303</b>     | <b>17,930</b>    | <b>327,233</b>   | <b>324,423</b>   | <b>2,810</b>       |
| <b>Instructional Staff Training Services:</b>   |                    |                  |                  |                  |                    |
| Supplies and Materials  | 2,210              |                  | 2,210            | 2,202            | 8                  |
| <b>Total Instructional Staff Training Services</b>                                    | <b>2,210</b>       | <b>-</b>         | <b>2,210</b>     | <b>2,202</b>     | <b>8</b>           |
| <b>Support Services - School Administration:</b>                                      |                    |                  |                  |                  |                    |
| Salaries of Principals/Assistant Principals/Program Directors                         | 279,484            | (70,750)         | 208,734          | 200,874          | 7,860              |
| Salaries of Secretarial and Clerical Assistants                                       |                    | 84,874           | 84,874           | 84,874           |                    |
| Other Salaries  | 143,115            | 48,322           | 191,437          | 186,377          | 5,060              |
| Other Purchased Services (400-500 series)   | 10,132             | 100              | 10,232           | 10,211           | 21                 |
| Supplies and Materials  | 36                 |                  | 36               |                  | 36                 |
| Other Objects   |                    | 3,540            | 3,540            | 1,215            | 2,325              |
| <b>Total Support Services - School Administration</b>                                 | <b>432,767</b>     | <b>66,086</b>    | <b>498,853</b>   | <b>483,551</b>   | <b>15,302</b>      |
| <b>Security:</b>  |                    |                  |                  |                  |                    |
| Salaries  | 121,837            | (78,000)         | 43,837           | 43,648           | 189                |
| <b>Total Security</b>   | <b>121,837</b>     | <b>(78,000)</b>  | <b>43,837</b>    | <b>43,648</b>    | <b>189</b>         |
| <b>Student Transportation Services:</b>   |                    |                  |                  |                  |                    |
| Contracted Services -Transportation (Other than<br>Between Home and School) - Vendors | 9,234              | 100              | 9,334            | 4,566            | 4,768              |
| <b>Total Student Transportation Services</b>  | <b>9,234</b>       | <b>100</b>       | <b>9,334</b>     | <b>4,566</b>     | <b>4,768</b>       |
| <b>Unallocated Benefits:</b>  |                    |                  |                  |                  |                    |
| Health Benefits   | 1,169,081          |                  | 1,169,081        | 1,169,081        |                    |
| <b>Total Unallocated Benefits</b>   | <b>1,169,081</b>   |                  | <b>1,169,081</b> | <b>1,169,081</b> |                    |
| <b>Total Undistributed Expenditures</b>   | <b>2,364,697</b>   | <b>18,518</b>    | <b>2,383,215</b> | <b>2,357,349</b> | <b>25,866</b>      |
| <b>Total Expenditures - Current Expense</b>   | <b>6,609,364</b>   | <b>(288,236)</b> | <b>6,321,128</b> | <b>6,236,768</b> | <b>84,360</b>      |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2018

| School: Dr. William Horton   | Original<br>Budget | Transfers        | Final<br>Budget  | Actual           | Final to<br>Actual |
|--|--------------------|------------------|------------------|------------------|--------------------|
| Capital Outlay:  |                    |                  |                  |                  |                    |
| Equipment:   |                    |                  |                  |                  |                    |
| Regular Programs - Instruction:  |                    |                  |                  |                  |                    |
| Grades 1-5   | \$ 29,892          | \$ (26,822)      | \$ 3,070         | \$ 1,535         | \$ 1,535           |
| Grades 6-8   | 16,420             | (1,324)          | 15,096           |                  | 15,096             |
| Special Education - Instruction:   |                    |                  |                  |                  |                    |
| Language and/or Learning Disabilities  | 32,840             | (5,252)          | 27,588           |                  | 27,588             |
| Undistributed Expenditures:  |                    |                  |                  |                  |                    |
| Non-Instructional Equipment  | 9,606              | (1,046)          | 8,560            | 4,900            | 3,660              |
| Total Equipment  | <u>88,758</u>      | <u>(34,444)</u>  | <u>54,314</u>    | <u>6,435</u>     | <u>47,879</u>      |
| Total Expenditures - School Based  | <u>6,698,122</u>   | <u>(322,680)</u> | <u>6,375,442</u> | <u>6,243,203</u> | <u>132,239</u>     |
| Other Financing Sources:   |                    |                  |                  |                  |                    |
| Transfers In   | 6,698,122          | (322,680)        | 6,375,442        | 6,243,203        | 132,239            |
| Total Other Financing Sources  | <u>6,698,122</u>   | <u>(322,680)</u> | <u>6,375,442</u> | <u>6,243,203</u> | <u>132,239</u>     |
| Excess (Deficiency) of Other Financing Sources<br>Over (Under) Expenditures and Other Financing (Uses) |                    |                  |                  |                  |                    |
| Fund Balances, July 1  |                    |                  |                  |                  |                    |
| Fund Balances, June 30   | <u>\$ -</u>        | <u>\$ -</u>      | <u>\$ -</u>      | <u>\$ -</u>      | <u>\$ -</u>        |

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

Year ended June 30, 2018

| School: Eagle Academy                                    | Original<br>Budget | Transfers       | Final<br>Budget  | Actual           | Final to<br>Actual |
|--|--------------------|-----------------|------------------|------------------|--------------------|
| <b>Expense</b>   |                    |                 |                  |                  |                    |
| <b>Current:</b>  |                    |                 |                  |                  |                    |
| Instruction - regular programs:                          |                    |                 |                  |                  |                    |
| Salaries of Teachers:                                    |                    |                 |                  |                  |                    |
| Grades 6-8   | \$ 1,165,690       | \$ 98,433       | \$ 1,264,123     | \$ 1,262,020     | \$ 2,103           |
| Grades 9-12  | 207,349            | (21,769)        | 185,580          | 185,013          | 567                |
| Undistributed Instruction:                               |                    |                 |                  |                  |                    |
| General Supplies   | 6,000              |                 | 6,000            | 5,968            | 32                 |
| Other Objects  | 4,001              |                 | 4,001            | 1,109            | 2,892              |
| <b>Total Regular Programs</b>                            | <b>1,383,040</b>   | <b>76,664</b>   | <b>1,459,704</b> | <b>1,454,110</b> | <b>5,594</b>       |
| Instruction - Special Education:                         |                    |                 |                  |                  |                    |
| Learning and/or Language Disabilities:                   |                    |                 |                  |                  |                    |
| Salaries of Teachers                                     | 94,160             | (87,000)        | 7,160            | 5,699            | 1,461              |
| Other Salaries of Instruction                            | 2,800              |                 | 2,800            |                  | 2,800              |
| <b>Total Learning and/or Language Disabilities</b>       | <b>96,960</b>      | <b>(87,000)</b> | <b>9,960</b>     | <b>5,699</b>     | <b>4,261</b>       |
| Resource Room/Resource Center:                           |                    |                 |                  |                  |                    |
| Salaries of Teachers                                     | 57,650             | 2,854           | 60,504           | 60,504           |                    |
| Other Salaries of Instruction                            | 1,400              |                 | 1,400            |                  | 1,400              |
| <b>Total Resource Room/Resource Center</b>               | <b>59,050</b>      | <b>2,854</b>    | <b>61,904</b>    | <b>60,504</b>    | <b>1,400</b>       |
| <b>Total Special Education</b>                           | <b>156,010</b>     | <b>(84,146)</b> | <b>71,864</b>    | <b>66,203</b>    | <b>5,661</b>       |
| School Sponsored Co-curricular Activities:               |                    |                 |                  |                  |                    |
| Salaries   | 12,866             |                 | 12,866           | 12,755           | 111                |
| <b>Total School Sponsored Co-curricular Activities</b>   | <b>12,866</b>      | <b>-</b>        | <b>12,866</b>    | <b>12,755</b>    | <b>111</b>         |
| School Sponsored Athletics:                              |                    |                 |                  |                  |                    |
| Supplies and Materials                                   | 601                |                 | 601              |                  | 601                |
| <b>Total School Sponsored Athletics</b>                  | <b>601</b>         | <b>-</b>        | <b>601</b>       | <b>-</b>         | <b>601</b>         |
| Before/After School Programs:                            |                    |                 |                  |                  |                    |
| Salaries of Teachers                                     |                    | 77,200          | 77,200           | 77,200           |                    |
| <b>Total Before/After School Programs</b>                | <b>-</b>           | <b>77,200</b>   | <b>77,200</b>    | <b>77,200</b>    | <b>-</b>           |
| <b>Total Instruction</b>                                 | <b>1,552,517</b>   | <b>69,718</b>   | <b>1,622,235</b> | <b>1,610,268</b> | <b>11,967</b>      |
| Attendance and Social Work Services:                     |                    |                 |                  |                  |                    |
| Salaries of Family Liaisons/Comm Parent Inv. Specialists | 69,020             |                 | 69,020           | 67,054           | 1,966              |
| <b>Total Attendance and Social Work Services</b>         | <b>69,020</b>      | <b>-</b>        | <b>69,020</b>    | <b>67,054</b>    | <b>1,966</b>       |
| Guidance:  |                    |                 |                  |                  |                    |
| Salaries of Other Professional Staff                     | 85,075             | 11,704          | 96,779           | 96,779           |                    |
| Other Salaries   | 740                |                 | 740              | 716              | 24                 |
| Supplies and Materials                                   | 750                |                 | 750              | 240              | 510                |
| <b>Total Guidance</b>                                    | <b>86,565</b>      | <b>11,704</b>   | <b>98,269</b>    | <b>97,735</b>    | <b>534</b>         |
| Improvement of Instruction Services:                     |                    |                 |                  |                  |                    |
| Salaries of Supervisors of Instruction                   | 50,388             |                 | 50,388           | 49,696           | 692                |
| Salaries of Secretarial and Clerical Assistants          |                    | 13,389          | 13,389           | 12,417           | 972                |
| Salaries of Facilitators, Math & Literacy Coaches        | 73,971             | 33,458          | 107,429          | 107,429          |                    |
| Purchased Professional -Education Services               |                    | 2,000           | 2,000            |                  | 2,000              |
| Other Objects  | 1,650              |                 | 1,650            |                  | 1,650              |
| <b>Total Improvement of Instruction Services</b>         | <b>126,009</b>     | <b>48,847</b>   | <b>174,856</b>   | <b>169,542</b>   | <b>5,314</b>       |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2018

| School: Eagle Academy  | Original<br>Budget | Transfers      | Final<br>Budget  | Actual           | Final to<br>Actual |
|--|--------------------|----------------|------------------|------------------|--------------------|
| <b>Instructional Staff Training Services:</b>  |                    |                |                  |                  |                    |
| Supplies and Materials   | \$ 2,690           |                | \$ 2,690         | \$ 958           | \$ 1,732           |
| <b>Total Instructional Staff Training Services</b>   | <b>2,690</b>       | <b>-</b>       | <b>2,690</b>     | <b>958</b>       | <b>1,732</b>       |
| <b>Support Services – School Administration:</b>   |                    |                |                  |                  |                    |
| Salaries of Principals/Assistant Principals/Program Directors  | 195,383            | \$ 841         | 196,224          | 196,224          |                    |
| Salaries of Secretarial and Clerical Assistants  |                    | 57,338         | 57,338           | 57,338           |                    |
| Other Salaries   | 121,028            | (40,199)       | 80,829           | 80,079           | 750                |
| Other Purchased Services (400-500 series)  | 5,700              |                | 5,700            | 4,750            | 950                |
| Supplies and Materials   | 4,081              |                | 4,081            | 1,630            | 2,451              |
| Other Objects  | 3,857              |                | 3,857            | 1,509            | 2,348              |
| <b>Total Support Services – School Administration</b>  | <b>330,049</b>     | <b>17,980</b>  | <b>348,029</b>   | <b>341,530</b>   | <b>6,499</b>       |
| <b>Security:</b>   |                    |                |                  |                  |                    |
| Salaries   | 42,454             |                | 42,454           | 42,264           | 190                |
| <b>Total Security</b>  | <b>42,454</b>      | <b>-</b>       | <b>42,454</b>    | <b>42,264</b>    | <b>190</b>         |
| <b>Student Transportation Services:</b>  |                    |                |                  |                  |                    |
| Contracted Services –Transportation (Other than<br>Between Home and School) – Vendors                          | 2,000              | (2,000)        |                  |                  |                    |
| <b>Total Student Transportation Services</b>   | <b>2,000</b>       | <b>(2,000)</b> | <b>-</b>         | <b>-</b>         | <b>-</b>           |
| <b>Unallocated Benefits:</b>   |                    |                |                  |                  |                    |
| Health Benefits  | 470,880            |                | 470,880          | 470,880          |                    |
| <b>Total Unallocated Benefits</b>  | <b>470,880</b>     | <b>-</b>       | <b>470,880</b>   | <b>470,880</b>   | <b>-</b>           |
| <b>Total Undistributed Expenditures</b>  | <b>1,129,667</b>   | <b>76,531</b>  | <b>1,206,198</b> | <b>1,189,963</b> | <b>16,235</b>      |
| <b>Total Expenditures - Current Expense</b>  | <b>2,682,184</b>   | <b>146,249</b> | <b>2,828,433</b> | <b>2,800,231</b> | <b>28,202</b>      |
| <b>Total Expenditures - School Based</b>   | <b>2,682,184</b>   | <b>146,249</b> | <b>2,828,433</b> | <b>2,800,231</b> | <b>28,202</b>      |
| <b>Other Financing Sources:</b>  |                    |                |                  |                  |                    |
| Transfers In   | 2,682,184          | 146,249        | 2,828,433        | 2,800,231        | 28,202             |
| <b>Total Other Financing Sources</b>   | <b>2,682,184</b>   | <b>146,249</b> | <b>2,828,433</b> | <b>2,800,231</b> | <b>28,202</b>      |
| <b>Excess (Deficiency) of Other Financing Sources<br/>Over (Under) Expenditures and Other Financing (Uses)</b> |                    |                |                  |                  |                    |
| <b>Fund Balances, July 1</b>   |                    |                |                  |                  |                    |
| <b>Fund Balances, June 30</b>  | <b>\$ -</b>        | <b>\$ -</b>    | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>        |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2018

| School: East Side High                                 | Original<br>Budget | Transfers        | Final<br>Budget  | Actual           | Final to<br>Actual |
|--|--------------------|------------------|------------------|------------------|--------------------|
| <b>Expense</b>   |                    |                  |                  |                  |                    |
| <b>Current:</b>  |                    |                  |                  |                  |                    |
| <b>Instruction - regular programs:</b>                 |                    |                  |                  |                  |                    |
| Salaries of Teachers:                                  |                    |                  |                  |                  |                    |
| Grades 9-12  | \$ 7,507,818       | \$ (361,358)     | \$ 7,146,460     | \$ 7,146,355     | \$ 105             |
| <b>Undistributed Instruction:</b>                      |                    |                  |                  |                  |                    |
| General Supplies                                       | 120,819            | 55,131           | 175,950          | 152,050          | 23,900             |
| Textbooks  | 63,000             | (22,211)         | 40,789           | 38,339           | 2,450              |
| Other Objects  | 25,522             | (10,000)         | 15,522           | 12,155           | 3,367              |
| <b>Total Regular Programs</b>                          | <b>7,717,159</b>   | <b>(338,438)</b> | <b>7,378,721</b> | <b>7,348,899</b> | <b>29,822</b>      |
| <b>Instruction - Special Education:</b>                |                    |                  |                  |                  |                    |
| <b>Cognitive - Mild:</b>                               |                    |                  |                  |                  |                    |
| Salaries of Teachers                                   | 104,544            |                  | 104,544          | 103,704          | 840                |
| Other Salaries of Instruction                          | 1,400              |                  | 1,400            |                  | 1,400              |
| <b>Total Cognitive - Mild</b>                          | <b>105,944</b>     | <b>-</b>         | <b>105,944</b>   | <b>103,704</b>   | <b>2,240</b>       |
| <b>Cognitive - Moderate:</b>                           |                    |                  |                  |                  |                    |
| General Supplies                                       | 1,000              | (85)             | 915              | 915              |                    |
| Other Objects  | 2,500              | (2,500)          |                  |                  |                    |
| <b>Total Cognitive - Moderate</b>                      | <b>3,500</b>       | <b>(2,585)</b>   | <b>915</b>       | <b>915</b>       | <b>-</b>           |
| <b>Learning and/or Language Disabilities:</b>          |                    |                  |                  |                  |                    |
| Salaries of Teachers                                   | 247,040            | (15,000)         | 232,040          | 231,721          | 319                |
| Other Salaries of Instruction                          | 4,200              | (4,200)          |                  |                  |                    |
| General Supplies                                       | 1,001              | (516)            | 485              | 483              | 2                  |
| <b>Total Learning and/or Language Disabilities</b>     | <b>252,241</b>     | <b>(19,716)</b>  | <b>232,525</b>   | <b>232,204</b>   | <b>321</b>         |
| <b>Behavioral Disabilities:</b>                        |                    |                  |                  |                  |                    |
| Salaries of Teachers                                   | 518,160            | (1,899)          | 516,261          | 484,082          | 32,179             |
| Other Salaries of Instruction                          | 8,400              | (8,400)          |                  |                  |                    |
| <b>Total Behavioral Disabilities</b>                   | <b>526,560</b>     | <b>(10,299)</b>  | <b>516,261</b>   | <b>484,082</b>   | <b>32,179</b>      |
| <b>Resource Room/Resource Center:</b>                  |                    |                  |                  |                  |                    |
| Salaries of Teachers                                   | 378,015            | (4,000)          | 374,015          | 373,068          | 947                |
| Other Salaries of Instruction                          | 5,600              | (5,600)          |                  |                  |                    |
| General Supplies                                       | 2,654              | (191)            | 2,463            | 2,089            | 374                |
| <b>Total Resource Room/Resource Center</b>             | <b>386,269</b>     | <b>(9,791)</b>   | <b>376,478</b>   | <b>375,157</b>   | <b>1,321</b>       |
| <b>Total Special Education</b>                         | <b>1,274,514</b>   | <b>(42,391)</b>  | <b>1,232,123</b> | <b>1,196,062</b> | <b>36,061</b>      |
| <b>Bilingual Education:</b>                            |                    |                  |                  |                  |                    |
| Salaries of Teachers                                   | 1,630,123          | (36,000)         | 1,594,123        | 1,593,509        | 614                |
| Other Salaries of Instruction                          | 23,800             | (19,999)         | 3,801            | 2,709            | 1,092              |
| General Supplies                                       | 3,500              | (66)             | 3,434            | 3,431            | 3                  |
| Other Objects  | 2,500              | (2,500)          |                  |                  |                    |
| <b>Total Bilingual Education</b>                       | <b>1,659,923</b>   | <b>(58,565)</b>  | <b>1,601,358</b> | <b>1,599,649</b> | <b>1,709</b>       |
| <b>School Sponsored Co-curricular Activities:</b>      |                    |                  |                  |                  |                    |
| Salaries   | 102,865            | (12,001)         | 90,864           | 90,503           | 361                |
| Supplies and Materials                                 | 1,000              |                  | 1,000            |                  | 1,000              |
| Other Objects  | 10,000             |                  | 10,000           | 10,000           |                    |
| <b>Total School Sponsored Co-curricular Activities</b> | <b>113,865</b>     | <b>(12,001)</b>  | <b>101,864</b>   | <b>100,503</b>   | <b>1,361</b>       |

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

Year ended June 30, 2018

| School: East Side High   | Original<br>Budget | Transfers        | Final<br>Budget   | Actual            | Final to<br>Actual |
|--|--------------------|------------------|-------------------|-------------------|--------------------|
| <b>School Sponsored Athletics:</b>                             |                    |                  |                   |                   |                    |
| Salaries   | \$ 382,206         | \$ (12,001)      | \$ 370,205        | \$ 370,036        | \$ 169             |
| Supplies and Materials   | 114,755            |                  | 114,755           | 110,792           | 3,963              |
| Other Objects  | 53,000             |                  | 53,000            | 53,000            |                    |
| <b>Total School Sponsored Athletics</b>                        | <b>549,961</b>     | <b>(12,001)</b>  | <b>537,960</b>    | <b>533,828</b>    | <b>4,132</b>       |
| <b>Before/After School Programs:</b>                           |                    |                  |                   |                   |                    |
| Salaries of Teachers   | 117,875            | 10,013           | 127,888           | 127,581           | 307                |
| <b>Total Before/After School Programs</b>                      | <b>117,875</b>     | <b>10,013</b>    | <b>127,888</b>    | <b>127,581</b>    | <b>307</b>         |
| <b>Alternative Education Programs - Instruction:</b>           |                    |                  |                   |                   |                    |
| Purchased Professional & Technical Services                    | 67,000             |                  | 67,000            | 57,500            | 9,500              |
| Supplies and Materials   | 3,500              |                  | 3,500             | 3,441             | 59                 |
| <b>Total Alternative Education Programs - Instruction</b>      | <b>70,500</b>      | <b>-</b>         | <b>70,500</b>     | <b>60,941</b>     | <b>9,559</b>       |
| <b>Other Supplemental/At-Risk Programs - Instruction:</b>      |                    |                  |                   |                   |                    |
| Purchased Professional & Technical Services                    | 171,572            | (6,001)          | 165,571           | 91,267            | 74,304             |
| <b>Total Other Supplemental/At-Risk Programs - Instruction</b> | <b>171,572</b>     | <b>(6,001)</b>   | <b>165,571</b>    | <b>91,267</b>     | <b>74,304</b>      |
| <b>Total Instruction</b>                                       | <b>11,675,369</b>  | <b>(459,384)</b> | <b>11,215,985</b> | <b>11,058,730</b> | <b>157,255</b>     |
| <b>Attendance and Social Work Services:</b>                    |                    |                  |                   |                   |                    |
| Salaries   | 254,828            | (10,000)         | 244,828           | 243,612           | 1,216              |
| Salaries of Family Liaisons/Comm Parent Inv. Specialists       | 42,630             | (1)              | 42,629            | 42,240            | 389                |
| Supplies and Materials   | 750                | (444)            | 306               | 306               |                    |
| <b>Total Attendance and Social Work Services</b>               | <b>298,208</b>     | <b>(10,445)</b>  | <b>287,763</b>    | <b>286,158</b>    | <b>1,605</b>       |
| <b>Health Services:</b>  |                    |                  |                   |                   |                    |
| Salaries   | 264,753            | 865              | 265,618           | 265,617           | 1                  |
| Other Salaries   | 2,952              | 782              | 3,734             | 3,733             | 1                  |
| Supplies and Materials   | 3,001              | (1,176)          | 1,825             | 1,590             | 235                |
| <b>Total Health Services</b>                                   | <b>270,706</b>     | <b>471</b>       | <b>271,177</b>    | <b>270,940</b>    | <b>237</b>         |
| <b>Guidance:</b>   |                    |                  |                   |                   |                    |
| Salaries of Other Professional Staff                           | 616,133            | 8,958            | 625,091           | 625,091           |                    |
| Salaries of Secretarial and Clerical Assistants                | 50,798             | 3,186            | 53,984            | 53,984            |                    |
| Other Salaries   | 8,100              | 5,486            | 13,586            | 13,586            |                    |
| Supplies and Materials   | 3,002              | (315)            | 2,687             | 2,661             | 26                 |
| <b>Total Guidance</b>  | <b>678,033</b>     | <b>17,315</b>    | <b>695,348</b>    | <b>695,322</b>    | <b>26</b>          |
| <b>Improvement of Instruction Services:</b>                    |                    |                  |                   |                   |                    |
| Salaries of Supervisors of Instruction                         | 537,227            | (11,999)         | 525,228           | 524,512           | 716                |
| Salaries of Other Professional Staff                           | 96,425             | 1,079            | 97,504            | 97,504            |                    |
| Salaries of Secretarial and Clerical Assistants                | 26,975             |                  | 26,975            | 26,828            | 147                |
| Other Salaries   | 113,546            | 2,120            | 115,666           | 115,666           |                    |
| Salaries of Facilitators, Math & Literacy Coaches              | 276,882            | 15,528           | 292,410           | 292,410           |                    |
| Other Objects  | 3,000              |                  | 3,000             | 3,000             |                    |
| <b>Total Improvement of Instruction Services</b>               | <b>1,054,055</b>   | <b>6,728</b>     | <b>1,060,783</b>  | <b>1,059,920</b>  | <b>863</b>         |
| <b>Educational Media/Library Services:</b>                     |                    |                  |                   |                   |                    |
| Supplies and Materials   | 3,000              | (2,150)          | 850               | 632               | 218                |
| <b>Total Educational Media/Library Services</b>                | <b>3,000</b>       | <b>(2,150)</b>   | <b>850</b>        | <b>632</b>        | <b>218</b>         |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2018

| School: East Side High   | Original<br>Budget | Transfers        | Final<br>Budget   | Actual            | Final to<br>Actual |
|--|--------------------|------------------|-------------------|-------------------|--------------------|
| <b>Instructional Staff Training Services:</b>  |                    |                  |                   |                   |                    |
| Purchased Professional –Education Services   | \$ 12,000          |                  | \$ 12,000         | \$ 11,600         | \$ 400             |
| Supplies and Materials   | 25,000             | \$ (14,008)      | 10,992            | 10,742            | 250                |
| <b>Total Instructional Staff Training Services</b>   | <b>37,000</b>      | <b>(14,008)</b>  | <b>22,992</b>     | <b>22,342</b>     | <b>650</b>         |
| <b>Support Services – School Administration:</b>   |                    |                  |                   |                   |                    |
| Salaries of Principals/Assistant Principals/Program Directors  | 689,477            | 3,237            | 692,714           | 692,714           |                    |
| Salaries of Secretarial and Clerical Assistants  | 26,975             | 230,386          | 257,361           | 257,360           | 1                  |
| Other Salaries   | 683,415            | (251,660)        | 431,755           | 431,282           | 473                |
| Other Purchased Services (400-500 series)  | 102,269            | (35,001)         | 67,268            | 53,256            | 14,012             |
| Supplies and Materials   | 34,999             | (164)            | 34,835            | 33,837            | 998                |
| Other Objects  | 37,546             | (5,001)          | 32,545            | 18,974            | 13,571             |
| <b>Total Support Services – School Administration</b>  | <b>1,574,681</b>   | <b>(58,203)</b>  | <b>1,516,478</b>  | <b>1,487,423</b>  | <b>29,055</b>      |
| <b>Security:</b>   |                    |                  |                   |                   |                    |
| Salaries   | 290,197            | (1,001)          | 289,196           | 279,461           | 9,735              |
| General Supplies   | 19,402             | (13)             | 19,389            | 19,389            |                    |
| <b>Total Security</b>  | <b>309,599</b>     | <b>(1,014)</b>   | <b>308,585</b>    | <b>298,850</b>    | <b>9,735</b>       |
| <b>Student Transportation Services:</b>  |                    |                  |                   |                   |                    |
| Contracted Services –Transportation (Other than<br>Between Home and School) – Vendors                          | 29,536             | 11,000           | 40,536            | 34,159            | 6,377              |
| <b>Total Student Transportation Services</b>   | <b>29,536</b>      | <b>11,000</b>    | <b>40,536</b>     | <b>34,159</b>     | <b>6,377</b>       |
| <b>Unallocated Benefits:</b>   |                    |                  |                   |                   |                    |
| Health Benefits  | 2,873,991          |                  | 2,873,991         | 2,873,991         |                    |
| Total Unallocated Benefits   | 2,873,991          | -                | 2,873,991         | 2,873,991         | -                  |
| <b>Total Undistributed Expenditures</b>  | <b>7,128,809</b>   | <b>(50,306)</b>  | <b>7,078,503</b>  | <b>7,029,737</b>  | <b>48,766</b>      |
| <b>Total Expenditures - Current Expense</b>  | <b>18,804,178</b>  | <b>(509,690)</b> | <b>18,294,488</b> | <b>18,088,467</b> | <b>206,021</b>     |
| <b>Total Expenditures - School Based</b>   | <b>18,804,178</b>  | <b>(509,690)</b> | <b>18,294,488</b> | <b>18,088,467</b> | <b>206,021</b>     |
| <b>Other Financing Sources:</b>  |                    |                  |                   |                   |                    |
| Transfers In   | 18,804,178         | (509,690)        | 18,294,488        | 18,088,467        | 206,021            |
| <b>Total Other Financing Sources</b>   | <b>18,804,178</b>  | <b>(509,690)</b> | <b>18,294,488</b> | <b>18,088,467</b> | <b>206,021</b>     |
| <b>Excess (Deficiency) of Other Financing Sources<br/>Over (Under) Expenditures and Other Financing (Uses)</b> |                    |                  |                   |                   |                    |
| <b>Fund Balances, July 1</b>   |                    |                  |                   |                   |                    |
| <b>Fund Balances, June 30</b>  | <b>\$ -</b>        | <b>\$ -</b>      | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>        |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2018

| School: Elliott Street                                   | Original<br>Budget | Transfers        | Final<br>Budget  | Actual           | Final to<br>Actual |
|--|--------------------|------------------|------------------|------------------|--------------------|
| <b>Expense</b>   |                    |                  |                  |                  |                    |
| <b>Current:</b>  |                    |                  |                  |                  |                    |
| Instruction - regular programs:                          |                    |                  |                  |                  |                    |
| Salaries of Teachers:                                    |                    |                  |                  |                  |                    |
| Kindergarten   | \$ 208,831         | \$ 15,299        | \$ 224,130       | \$ 224,130       |                    |
| Grades 1- 5  | 1,652,462          | (128,105)        | 1,524,357        | 1,519,843        | \$ 4,514           |
| Grades 6-8   | 52,287             | 604              | 52,891           | 52,891           |                    |
| Undistributed Instruction:                               |                    |                  |                  |                  |                    |
| Other Salaries of Instruction                            | 99,271             | 12,802           | 112,073          | 112,073          |                    |
| General Supplies   | 52,634             | 8,961            | 61,595           | 58,244           | 3,351              |
| Textbooks  | 2,000              |                  | 2,000            |                  | 2,000              |
| Other Objects  | 17,482             | (2,800)          | 14,682           | 10,587           | 4,095              |
| <b>Total Regular Programs</b>                            | <b>2,084,967</b>   | <b>(93,239)</b>  | <b>1,991,728</b> | <b>1,977,768</b> | <b>13,960</b>      |
| Instruction - Special Education:                         |                    |                  |                  |                  |                    |
| Learning and/or Language Disabilities:                   |                    |                  |                  |                  |                    |
| Salaries of Teachers                                     | 150,578            | 1,032            | 151,610          | 151,610          |                    |
| Other Salaries of Instruction                            | 1,400              | 7,942            | 9,342            | 9,342            |                    |
| <b>Total Learning and/or Language Disabilities</b>       | <b>151,978</b>     | <b>8,974</b>     | <b>160,952</b>   | <b>160,952</b>   | <b>-</b>           |
| Resource Room/Resource Center:                           |                    |                  |                  |                  |                    |
| Salaries of Teachers                                     | 349,179            | (35,000)         | 314,179          | 313,133          | 1,046              |
| Other Salaries of Instruction                            | 4,200              |                  | 4,200            | 535              | 3,665              |
| Textbooks  | 600                | (600)            |                  |                  |                    |
| Other Objects  | 900                | (900)            |                  |                  |                    |
| <b>Total Resource Room/Resource Center</b>               | <b>354,879</b>     | <b>(36,500)</b>  | <b>318,379</b>   | <b>313,668</b>   | <b>4,711</b>       |
| <b>Total Special Education</b>                           | <b>506,857</b>     | <b>(27,526)</b>  | <b>479,331</b>   | <b>474,620</b>   | <b>4,711</b>       |
| Bilingual Education:                                     |                    |                  |                  |                  |                    |
| Salaries of Teachers                                     | 620,842            | (110,000)        | 510,842          | 498,981          | 11,861             |
| Other Salaries of Instruction                            | 41,469             | 8,492            | 49,961           | 49,961           |                    |
| Textbooks  | 600                | (600)            |                  |                  |                    |
| Other Objects  | 2,500              | (2,500)          |                  |                  |                    |
| <b>Total Bilingual Education</b>                         | <b>665,411</b>     | <b>(104,608)</b> | <b>560,803</b>   | <b>548,942</b>   | <b>11,861</b>      |
| School Sponsored Co-curricular Activities:               |                    |                  |                  |                  |                    |
| Salaries   | 3,925              |                  | 3,925            | 1,828            | 2,097              |
| <b>Total School Sponsored Co-curricular Activities</b>   | <b>3,925</b>       | <b>-</b>         | <b>3,925</b>     | <b>1,828</b>     | <b>2,097</b>       |
| Before/After School Programs:                            |                    |                  |                  |                  |                    |
| Salaries of Teachers                                     | 15,540             |                  | 15,540           | 9,151            | 6,389              |
| <b>Total Before/After School Programs</b>                | <b>15,540</b>      | <b>-</b>         | <b>15,540</b>    | <b>9,151</b>     | <b>6,389</b>       |
| <b>Total Instruction</b>                                 | <b>3,276,700</b>   | <b>(225,373)</b> | <b>3,051,327</b> | <b>3,012,309</b> | <b>39,018</b>      |
| Attendance and Social Work Services:                     |                    |                  |                  |                  |                    |
| Salaries   | 67,052             | 5,430            | 72,482           | 72,482           |                    |
| Salaries of Family Liaisons/Comm Parent Inv. Specialists | 42,630             |                  | 42,630           | 35,001           | 7,629              |
| Supplies and Materials                                   | 500                |                  | 500              | 500              |                    |
| <b>Total Attendance and Social Work Services</b>         | <b>110,182</b>     | <b>5,430</b>     | <b>115,612</b>   | <b>107,983</b>   | <b>7,629</b>       |



Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2018

| School: Elliott Street   | Original<br>Budget | Transfers        | Final<br>Budget  | Actual           | Final to<br>Actual |
|--|--------------------|------------------|------------------|------------------|--------------------|
| <b>Health Services:</b>  |                    |                  |                  |                  |                    |
| Salaries   | \$ 166,557         | \$ (66,288)      | \$ 100,269       | \$ 100,269       |                    |
| Other Salaries   | 888                | 59,503           | 60,391           | 58,518           | \$ 1,873           |
| Supplies and Materials   | 1,057              |                  | 1,057            | 786              | 271                |
| <b>Total Health Services</b>   | <b>168,502</b>     | <b>(6,785)</b>   | <b>161,717</b>   | <b>159,573</b>   | <b>2,144</b>       |
| <b>Guidance:</b>   |                    |                  |                  |                  |                    |
| Other Salaries   | 73,971             | 24,709           | 98,680           | 98,680           |                    |
| <b>Total Guidance</b>  | <b>73,971</b>      | <b>24,709</b>    | <b>98,680</b>    | <b>98,680</b>    | <b>-</b>           |
| <b>Improvement of Instruction Services:</b>  |                    |                  |                  |                  |                    |
| Salaries of Secretarial and Clerical Assistants  | 26,976             | 20               | 26,996           | 26,996           |                    |
| Salaries of Facilitators, Math & Literacy Coaches                                      | 182,036            |                  | 182,036          | 179,084          | 2,952              |
| Other Objects  | 4,164              |                  | 4,164            | 3,380            | 784                |
| <b>Total Improvement of Instruction Services</b>                                       | <b>213,176</b>     | <b>20</b>        | <b>213,196</b>   | <b>209,460</b>   | <b>3,736</b>       |
| <b>Educational Media/Library Services:</b>   |                    |                  |                  |                  |                    |
| Salaries of Other Professional Staff   | 99,239             | 2,893            | 102,132          | 102,132          |                    |
| Supplies and Materials   | 1,000              |                  | 1,000            | 809              | 191                |
| <b>Total Educational Media/Library Services</b>  | <b>100,239</b>     | <b>2,893</b>     | <b>103,132</b>   | <b>102,941</b>   | <b>191</b>         |
| <b>Instructional Staff Training Services:</b>  |                    |                  |                  |                  |                    |
| Purchased Professional – Education Services  | 2,200              |                  | 2,200            | 2,200            |                    |
| <b>Total Instructional Staff Training Services</b>                                     | <b>2,200</b>       | <b>-</b>         | <b>2,200</b>     | <b>2,200</b>     | <b>-</b>           |
| <b>Support Services – School Administration:</b>                                       |                    |                  |                  |                  |                    |
| Salaries of Principals/Assistant Principals/Program Directors                          | 137,746            |                  | 137,746          | 137,744          | 2                  |
| Salaries of Secretarial and Clerical Assistants  | 26,976             | 83,532           | 110,508          | 110,421          | 87                 |
| Other Salaries   | 441,277            | (98,522)         | 342,755          | 340,675          | 2,080              |
| Other Purchased Services (400-500 series)  | 34,735             | (2,814)          | 31,921           | 30,990           | 931                |
| Other Objects  | 3,080              |                  | 3,080            | 2,918            | 162                |
| <b>Total Support Services – School Administration</b>                                  | <b>643,814</b>     | <b>(17,804)</b>  | <b>626,010</b>   | <b>622,748</b>   | <b>3,262</b>       |
| <b>Security:</b>   |                    |                  |                  |                  |                    |
| Salaries   | 123,252            | (10,000)         | 113,252          | 109,764          | 3,488              |
| <b>Total Security</b>  | <b>123,252</b>     | <b>(10,000)</b>  | <b>113,252</b>   | <b>109,764</b>   | <b>3,488</b>       |
| <b>Student Transportation Services:</b>  |                    |                  |                  |                  |                    |
| Contracted Services – Transportation (Other than<br>Between Home and School) – Vendors | 13,967             |                  | 13,967           | 12,473           | 1,494              |
| <b>Total Student Transportation Services</b>   | <b>13,967</b>      | <b>-</b>         | <b>13,967</b>    | <b>12,473</b>    | <b>1,494</b>       |
| <b>Unallocated Benefits:</b>   |                    |                  |                  |                  |                    |
| Health Benefits  | 811,725            |                  | 811,725          | 811,725          |                    |
| <b>Total Unallocated Benefits</b>  | <b>811,725</b>     | <b>-</b>         | <b>811,725</b>   | <b>811,725</b>   | <b>-</b>           |
| <b>Total Undistributed Expenditures</b>  | <b>2,261,028</b>   | <b>(1,537)</b>   | <b>2,259,491</b> | <b>2,237,547</b> | <b>21,944</b>      |
| <b>Total Expenditures - Current Expense</b>  | <b>5,537,728</b>   | <b>(226,910)</b> | <b>5,310,818</b> | <b>5,249,856</b> | <b>60,962</b>      |
| <b>Total Expenditures - School Based</b>   | <b>5,537,728</b>   | <b>(226,910)</b> | <b>5,310,818</b> | <b>5,249,856</b> | <b>60,962</b>      |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2018

| School: Elliott Street   | Original<br>Budget | Transfers    | Final<br>Budget | Actual       | Final to<br>Actual |
|--|--------------------|--------------|-----------------|--------------|--------------------|
| Other Financing Sources:   |                    |              |                 |              |                    |
| Transfers In   | \$ 5,537,728       | \$ (226,910) | \$ 5,310,818    | \$ 5,249,856 | \$ 60,962          |
| Total Other Financing Sources  | 5,537,728          | (226,910)    | 5,310,818       | 5,249,856    | 60,962             |
| Excess (Deficiency) of Other Financing Sources<br>Over (Under) Expenditures and Other Financing (Uses) |                    |              |                 |              |                    |
| Fund Balances, July 1  |                    |              |                 |              |                    |
| Fund Balances, June 30   | \$ -               | \$ -         | \$ -            | \$ -         | \$ -               |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2018

| School: Fast Track Academy   | Original<br>Budget | Transfers   | Final<br>Budget | Actual    | Final to<br>Actual |
|--|--------------------|-------------|-----------------|-----------|--------------------|
| <b>Expense</b>   |                    |             |                 |           |                    |
| <b>Current:</b>  |                    |             |                 |           |                    |
| Instruction - regular programs:  |                    |             |                 |           |                    |
| Undistributed Instruction:   |                    |             |                 |           |                    |
| General Supplies   | \$ 3,006           |             | \$ 3,006        | \$ 1,532  | \$ 1,474           |
| Other Objects  | 10,320             |             | 10,320          | 8,960     | 1,360              |
| Total Regular Programs   | 13,326             | -           | 13,326          | 10,492    | 2,834              |
| Before/After School Programs:  |                    |             |                 |           |                    |
| Salaries of Teachers   | 25,375             | \$ (18,000) | 7,375           | 6,716     | 659                |
| Total Before/After School Programs   | 25,375             | (18,000)    | 7,375           | 6,716     | 659                |
| Alternative Education Programs - Instruction:  |                    |             |                 |           |                    |
| Salaries of Teachers   | 489,474            | (23,000)    | 466,474         | 465,169   | 1,305              |
| Purchased Professional & Technical Services  | 25,000             |             | 25,000          |           | 25,000             |
| Supplies and Materials   | 80,000             | (3,500)     | 76,500          | 68,525    | 7,975              |
| Other Objects  | 15,000             |             | 15,000          | 13,989    | 1,011              |
| Total Alternative Education Programs - Instruction                                     | 609,474            | (26,500)    | 582,974         | 547,683   | 35,291             |
| Alternative Education Programs - Support Services:                                     |                    |             |                 |           |                    |
| Salaries   | 613,753            | (172,721)   | 441,032         | 424,781   | 16,251             |
| Salary of Family/Parent Liaison  | 25,680             | 1,528       | 27,208          | 27,208    |                    |
| Purchased Professional and Technical Services  | 50,000             |             | 50,000          | 7,928     | 42,072             |
| Total Alternative Education Programs - Support Services                                | 689,433            | (171,193)   | 518,240         | 459,917   | 58,323             |
| Other Supplemental/At-Risk Programs - Instruction:                                     |                    |             |                 |           |                    |
| Total Instruction  | 1,337,608          | (215,693)   | 1,121,915       | 1,024,808 | 97,107             |
| Instructional Staff Training Services:   |                    |             |                 |           |                    |
| Other Purchased Services   | 8,449              |             | 8,449           |           | 8,449              |
| Total Instructional Staff Training Services  | 8,449              | -           | 8,449           | -         | 8,449              |
| Support Services - School Administration:  |                    |             |                 |           |                    |
| Other Salaries   |                    | 8,668       | 8,668           | 8,668     |                    |
| Total Support Services - School Administration   | -                  | 8,668       | 8,668           | 8,668     | -                  |
| Security:  |                    |             |                 |           |                    |
| Salaries   | 165,556            | 2,132       | 167,688         | 167,688   |                    |
| Total Security   | 165,556            | 2,132       | 167,688         | 167,688   | -                  |
| Student Transportation Services:   |                    |             |                 |           |                    |
| Contracted Services - Transportation (Other than<br>Between Home and School) - Vendors |                    | 3,500       | 3,500           | 2,009     | 1,491              |
| Total Student Transportation Services  | -                  | 3,500       | 3,500           | 2,009     | 1,491              |
| Unallocated Benefits:  |                    |             |                 |           |                    |
| Health Benefits  | 332,863            |             | 332,863         | 332,863   |                    |
| Total Unallocated Benefits   | 332,863            | -           | 332,863         | 332,863   | -                  |
| Total Undistributed Expenditures   | 506,868            | 14,300      | 521,168         | 511,228   | 9,940              |
| Total Expenditures - Current Expense   | 1,844,476          | (201,393)   | 1,643,083       | 1,536,036 | 107,047            |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2018

School: Fast Track Academy

Capital Outlay:

Equipment:

Special Education - Instruction:  
Instructional Alternative Ed

Total Equipment

Total Expenditures - School Based

Other Financing Sources:

Transfers In

Total Other Financing Sources

Excess (Deficiency) of Other Financing Sources

Over (Under) Expenditures and Other Financing (Uses)

Fund Balances, July 1

Fund Balances, June 30

|  | Original<br>Budget | Transfers    | Final<br>Budget | Actual       | Final to<br>Actual |
|--|--------------------|--------------|-----------------|--------------|--------------------|
|  | \$ 83,275          |              | \$ 83,275       |              | \$ 83,275          |
|  | 83,275             | -            | 83,275          | -            | 83,275             |
|  | 1,927,751          | \$ (201,393) | 1,726,358       | \$ 1,536,036 | 190,322            |
|  | 1,927,751          | (201,393)    | 1,726,358       | 1,536,036    | 190,322            |
|  |                    |              |                 |              |                    |
|  | \$ -               | \$ -         | \$ -            | \$ -         | \$ -               |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2018

| School: First Avenue                                   | Original<br>Budget | Transfers       | Final<br>Budget  | Actual           | Final to<br>Actual |
|--|--------------------|-----------------|------------------|------------------|--------------------|
| <b>Expense</b>   |                    |                 |                  |                  |                    |
| <b>Current:</b>  |                    |                 |                  |                  |                    |
| Instruction - regular programs:                        |                    |                 |                  |                  |                    |
| Salaries of Teachers:                                  |                    |                 |                  |                  |                    |
| Kindergarten   | \$ 284,829         | \$ 32,376       | \$ 317,205       | \$ 317,205       |                    |
| Grades 1- 5  | 1,968,143          | 26,495          | 1,994,638        | 1,988,693        | \$ 5,945           |
| Grades 6-8   | 1,346,166          | 59,604          | 1,405,770        | 1,405,770        |                    |
| Undistributed Instruction:                             |                    |                 |                  |                  |                    |
| Other Salaries of Instruction                          | 167,709            | 1,983           | 169,692          | 169,692          |                    |
| General Supplies                                       | 42,674             | 1,301           | 43,975           | 35,258           | 8,717              |
| Other Objects  | 20,000             | 17,659          | 37,659           | 32,567           | 5,092              |
| <b>Total Regular Programs</b>                          | <b>3,829,521</b>   | <b>139,418</b>  | <b>3,968,939</b> | <b>3,949,185</b> | <b>19,754</b>      |
| Instruction - Special Education:                       |                    |                 |                  |                  |                    |
| Learning and/or Language Disabilities:                 |                    |                 |                  |                  |                    |
| Salaries of Teachers                                   | 73,971             | (10,000)        | 63,971           | 57,966           | 6,005              |
| <b>Total Learning and/or Language Disabilities</b>     | <b>73,971</b>      | <b>(10,000)</b> | <b>63,971</b>    | <b>57,966</b>    | <b>6,005</b>       |
| Resource Room/Resource Center:                         |                    |                 |                  |                  |                    |
| Salaries of Teachers                                   | 214,276            | 10,377          | 224,653          | 224,653          |                    |
| Other Salaries of Instruction                          | 5,600              | 6,974           | 12,574           | 12,574           |                    |
| General Supplies                                       | 8,000              | (3,608)         | 4,392            | 4,392            |                    |
| <b>Total Resource Room/Resource Center</b>             | <b>227,876</b>     | <b>13,743</b>   | <b>241,619</b>   | <b>241,619</b>   | <b>-</b>           |
| Autism:  |                    |                 |                  |                  |                    |
| Salaries of Teachers                                   | 485,497            | 10,047          | 495,544          | 495,544          |                    |
| Other Salaries of Instruction                          | 176,436            | (21)            | 176,415          | 176,415          |                    |
| General Supplies                                       | 10,039             | (4,089)         | 5,950            | 5,657            | 293                |
| <b>Total Autism</b>                                    | <b>671,972</b>     | <b>5,937</b>    | <b>677,909</b>   | <b>677,616</b>   | <b>293</b>         |
| <b>Total Special Education</b>                         | <b>973,819</b>     | <b>9,680</b>    | <b>983,499</b>   | <b>977,201</b>   | <b>6,298</b>       |
| Bilingual Education:                                   |                    |                 |                  |                  |                    |
| Salaries of Teachers                                   | 646,846            | 71,938          | 718,784          | 718,784          |                    |
| Other Salaries of Instruction                          | 7,000              | 21,098          | 28,098           | 28,098           |                    |
| General Supplies                                       | 5,000              |                 | 5,000            | 4,525            | 475                |
| <b>Total Bilingual Education</b>                       | <b>658,846</b>     | <b>93,036</b>   | <b>751,882</b>   | <b>751,407</b>   | <b>475</b>         |
| School Sponsored Co-curricular Activities:             |                    |                 |                  |                  |                    |
| Salaries   | 18,293             |                 | 18,293           | 15,147           | 3,146              |
| <b>Total School Sponsored Co-curricular Activities</b> | <b>18,293</b>      | <b>-</b>        | <b>18,293</b>    | <b>15,147</b>    | <b>3,146</b>       |
| School Sponsored Athletics:                            |                    |                 |                  |                  |                    |
| Salaries   | 9,541              | (1,443)         | 8,098            | 8,098            |                    |
| Supplies and Materials                                 | 1,500              | (1,500)         |                  |                  |                    |
| <b>Total School Sponsored Athletics</b>                | <b>11,041</b>      | <b>(2,943)</b>  | <b>8,098</b>     | <b>8,098</b>     | <b>-</b>           |
| Before/After School Programs:                          |                    |                 |                  |                  |                    |
| Salaries of Teachers                                   | 37,296             | (16,426)        | 20,870           | 16,143           | 4,727              |
| Other Salaries for Instruction                         |                    | 1,360           | 1,360            |                  | 1,360              |
| <b>Total Before/After School Programs</b>              | <b>37,296</b>      | <b>(15,066)</b> | <b>22,230</b>    | <b>16,143</b>    | <b>6,087</b>       |

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

Year ended June 30, 2018

| School: First Avenue   | Original<br>Budget | Transfers   | Final<br>Budget | Actual    | Final to<br>Actual |
|--|--------------------|-------------|-----------------|-----------|--------------------|
| Other Supplemental/At-Risk Programs - Instruction:                                     |                    |             |                 |           |                    |
| Purchased Professional & Technical Services  | \$ 24,400          | \$ (19,900) | \$ 4,500        | \$ 4,500  |                    |
| Total Other Supplemental/At-Risk Programs - Instruction                                | 24,400             | (19,900)    | 4,500           | 4,500     | -                  |
| Total Instruction  | 5,553,216          | 204,225     | 5,757,441       | 5,721,681 | \$ 35,760          |
| Attendance and Social Work Services:   |                    |             |                 |           |                    |
| Salaries of Family Liaisons/Comm Parent Inv. Specialists                               | 40,600             | 1,297       | 41,897          | 41,897    |                    |
| Total Attendance and Social Work Services  | 40,600             | 1,297       | 41,897          | 41,897    | -                  |
| Health Services:   |                    |             |                 |           |                    |
| Salaries   | 71,558             | 90,105      | 161,663         | 161,663   |                    |
| Other Salaries   | 1,480              | 1,887       | 3,367           | 2,276     | 1,091              |
| Supplies and Materials   | 2,037              | (1,326)     | 711             | 629       | 82                 |
| Total Health Services  | 75,075             | 90,666      | 165,741         | 164,568   | 1,173              |
| Guidance:  |                    |             |                 |           |                    |
| Salaries of Other Professional Staff   | 148,208            | 15,937      | 164,145         | 164,145   |                    |
| Total Guidance   | 148,208            | 15,937      | 164,145         | 164,145   | -                  |
| Improvement of Instruction Services:   |                    |             |                 |           |                    |
| Salaries of Supervisors of Instruction   | 149,711            |             | 149,711         | 139,892   | 9,819              |
| Salaries of Secretarial and Clerical Assistants  | 23,427             | 25,000      | 48,427          | 48,427    |                    |
| Salaries of Facilitators, Math & Literacy Coaches                                      | 73,971             | 28,060      | 102,031         | 102,031   |                    |
| Other Objects  | 7,400              |             | 7,400           | 5,980     | 1,420              |
| Total Improvement of Instruction Services  | 254,509            | 53,060      | 307,569         | 296,330   | 11,239             |
| Educational Media/Library Services:  |                    |             |                 |           |                    |
| Salaries of Other Professional Staff   |                    | 5,265       | 5,265           | 5,265     |                    |
| Total Educational Media/Library Services   | -                  | 5,265       | 5,265           | 5,265     | -                  |
| Instructional Staff Training Services:   |                    |             |                 |           |                    |
| Purchased Professional - Education Services  | 150                |             | 150             |           | 150                |
| Total Instructional Staff Training Services  | 150                | -           | 150             | -         | 150                |
| Support Services - School Administration:  |                    |             |                 |           |                    |
| Salaries of Principals/Assistant Principals/Program Directors                          | 280,208            |             | 280,208         | 275,457   | 4,751              |
| Salaries of Secretarial and Clerical Assistants  | 23,427             | 151,231     | 174,658         | 174,658   |                    |
| Other Salaries   | 402,840            | (178,636)   | 224,204         | 222,728   | 1,476              |
| Other Objects  | 4,490              | (87)        | 4,403           | 2,843     | 1,560              |
| Total Support Services - School Administration   | 710,965            | (27,492)    | 683,473         | 675,686   | 7,787              |
| Security:  |                    |             |                 |           |                    |
| Salaries   | 113,950            | 2,920       | 116,870         | 115,210   | 1,660              |
| General Supplies   | 750                |             | 750             | 740       | 10                 |
| Total Security   | 114,700            | 2,920       | 117,620         | 115,950   | 1,670              |
| Student Transportation Services:   |                    |             |                 |           |                    |
| Contracted Services - Transportation (Other than<br>Between Home and School) - Vendors | 11,000             | 15,687      | 26,687          | 25,364    | 1,323              |
| Total Student Transportation Services  | 11,000             | 15,687      | 26,687          | 25,364    | 1,323              |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2018

|  | Original<br>Budget | Transfers      | Final<br>Budget  | Actual           | Final to<br>Actual |
|--|--------------------|----------------|------------------|------------------|--------------------|
| <b>School: First Avenue</b>  |                    |                |                  |                  |                    |
| Unallocated Benefits:  |                    |                |                  |                  |                    |
| Health Benefits  | \$ 1,493,826       |                | \$ 1,493,826     | \$ 1,493,826     |                    |
| Total Unallocated Benefits   | 1,493,826          | -              | 1,493,826        | 1,493,826        | -                  |
| Total Undistributed Expenditures   | 2,849,033          | \$ 157,340     | 3,006,373        | 2,983,031        | \$ 23,342          |
| <b>Total Expenditures - Current Expense</b>  | <b>8,402,249</b>   | <b>361,565</b> | <b>8,763,814</b> | <b>8,704,712</b> | <b>59,102</b>      |
| <b>Capital Outlay:</b>   |                    |                |                  |                  |                    |
| Equipment:   |                    |                |                  |                  |                    |
| Undistributed Expenditures:  |                    |                |                  |                  |                    |
| Non-Instructional Equipment  | 67,060             | 960            | 68,020           | 68,020           |                    |
| Total Equipment  | 67,060             | 960            | 68,020           | 68,020           | -                  |
| <b>Total Expenditures - School Based</b>   | <b>8,469,309</b>   | <b>362,525</b> | <b>8,831,834</b> | <b>8,772,732</b> | <b>59,102</b>      |
| <b>Other Financing Sources:</b>  |                    |                |                  |                  |                    |
| Transfers In   | 8,469,309          | 362,525        | 8,831,834        | 8,772,732        | 59,102             |
| <b>Total Other Financing Sources</b>   | <b>8,469,309</b>   | <b>362,525</b> | <b>8,831,834</b> | <b>8,772,732</b> | <b>59,102</b>      |
| <b>Excess (Deficiency) of Other Financing Sources<br/>Over (Under) Expenditures and Other Financing (Uses)</b> |                    |                |                  |                  |                    |
| <b>Fund Balances, July 1</b>   |                    |                |                  |                  |                    |
| <b>Fund Balances, June 30</b>  | <b>\$ -</b>        | <b>\$ -</b>    | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>        |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2018

| School: Fourteenth Avenue                                | Original<br>Budget | Transfers      | Final<br>Budget | Actual         | Final to<br>Actual |
|--|--------------------|----------------|-----------------|----------------|--------------------|
| <b>Expense</b>   |                    |                |                 |                |                    |
| <b>Current:</b>  |                    |                |                 |                |                    |
| Instruction - regular programs:                          |                    |                |                 |                |                    |
| Salaries of Teachers:                                    |                    |                |                 |                |                    |
| Kindergarten   | \$ 2,800           |                | \$ 2,800        |                | \$ 2,800           |
| Grades 1- 5  | 183,293            | \$ (6,958)     | 176,335         | \$ 176,335     |                    |
| Undistributed Instruction:                               |                    |                |                 |                |                    |
| General Supplies   | 12,241             |                | 12,241          |                | 12,241             |
| <b>Total Regular Programs</b>                            | <b>198,334</b>     | <b>(6,958)</b> | <b>191,376</b>  | <b>176,335</b> | <b>15,041</b>      |
| Instruction - Special Education:                         |                    |                |                 |                |                    |
| Cognitive - Moderate:                                    |                    |                |                 |                |                    |
| Salaries of Teachers                                     | 230,051            | (22,000)       | 208,051         | 207,692        | 359                |
| Other Salaries of Instruction                            | 2,800              | 38,731         | 41,531          | 41,531         |                    |
| General Supplies   | 3,477              |                | 3,477           | 3,475          | 2                  |
| <b>Total Cognitive - Moderate</b>                        | <b>236,328</b>     | <b>16,731</b>  | <b>253,059</b>  | <b>252,698</b> | <b>361</b>         |
| Learning and/or Language Disabilities:                   |                    |                |                 |                |                    |
| General Supplies   | 14                 |                | 14              |                | 14                 |
| <b>Total Learning and/or Language Disabilities</b>       | <b>14</b>          | <b>-</b>       | <b>14</b>       | <b>-</b>       | <b>14</b>          |
| Behavioral Disabilities:                                 |                    |                |                 |                |                    |
| Other Salaries of Instruction                            | 1,400              |                | 1,400           |                | 1,400              |
| <b>Total Behavioral Disabilities</b>                     | <b>1,400</b>       | <b>-</b>       | <b>1,400</b>    | <b>-</b>       | <b>1,400</b>       |
| Multiple Disabilities:                                   |                    |                |                 |                |                    |
| Salaries of Teachers                                     | 68,196             |                | 68,196          | 67,259         | 937                |
| Other Salaries of Instruction                            | 2,800              | 74,897         | 77,697          | 77,697         |                    |
| General Supplies   | 3,000              |                | 3,000           | 2,999          | 1                  |
| <b>Total Multiple Disabilities</b>                       | <b>73,996</b>      | <b>74,897</b>  | <b>148,893</b>  | <b>147,955</b> | <b>938</b>         |
| Resource Room/Resource Center:                           |                    |                |                 |                |                    |
| Salaries of Teachers                                     | 134,162            | 15,891         | 150,053         | 150,053        |                    |
| Other Salaries of Instruction                            | 2,800              |                | 2,800           |                | 2,800              |
| <b>Total Resource Room/Resource Center</b>               | <b>136,962</b>     | <b>15,891</b>  | <b>152,853</b>  | <b>150,053</b> | <b>2,800</b>       |
| <b>Total Special Education</b>                           | <b>448,700</b>     | <b>107,519</b> | <b>556,219</b>  | <b>550,706</b> | <b>5,513</b>       |
| <b>Total Instruction</b>                                 | <b>647,034</b>     | <b>100,561</b> | <b>747,595</b>  | <b>727,041</b> | <b>20,554</b>      |
| Attendance and Social Work Services:                     |                    |                |                 |                |                    |
| Salaries of Family Liaisons/Comm Parent Inv. Specialists | 35,038             | 1,406          | 36,444          | 36,444         |                    |
| Supplies and Materials                                   | 2,000              |                | 2,000           |                | 2,000              |
| <b>Total Attendance and Social Work Services</b>         | <b>37,038</b>      | <b>1,406</b>   | <b>38,444</b>   | <b>36,444</b>  | <b>2,000</b>       |
| Health Services:   |                    |                |                 |                |                    |
| Salaries   | 97,063             | 1,062          | 98,125          | 98,125         |                    |
| Other Salaries   | 984                | 376            | 1,360           | 1,360          |                    |
| Supplies and Materials                                   | 2,820              |                | 2,820           | 2,741          | 79                 |
| <b>Total Health Services</b>                             | <b>100,867</b>     | <b>1,438</b>   | <b>102,305</b>  | <b>102,226</b> | <b>79</b>          |
| Improvement of Instruction Services:                     |                    |                |                 |                |                    |
| Salaries of Facilitators, Math & Literacy Coaches        | 104,828            | 1,153          | 105,981         | 105,981        |                    |
| Other Objects  | 3,053              |                | 3,053           | 1,847          | 1,206              |
| <b>Total Improvement of Instruction Services</b>         | <b>107,881</b>     | <b>1,153</b>   | <b>109,034</b>  | <b>107,828</b> | <b>1,206</b>       |



Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2018

| School: Fourteenth Avenue  | Original<br>Budget | Transfers       | Final<br>Budget  | Actual           | Final to<br>Actual |
|--|--------------------|-----------------|------------------|------------------|--------------------|
| <b>Support Services – School Administration:</b>   |                    |                 |                  |                  |                    |
| Salaries of Principals/Assistant Principals/Program Directors  | \$ 152,250         | \$ (10,000)     | \$ 142,250       | \$ 138,334       | \$ 3,916           |
| Salaries of Secretarial and Clerical Assistants  |                    | 43,460          | 43,460           | 43,460           |                    |
| Other Salaries   | 98,455             | (91,300)        | 7,155            | 5,885            | 1,270              |
| Other Purchased Services (400-500 series)  | 8,114              |                 | 8,114            | 6,027            | 2,087              |
| Supplies and Materials   | 5,002              |                 | 5,002            | 4,089            | 913                |
| Other Objects  | 3,474              | (600)           | 2,874            | 2,568            | 306                |
| <b>Total Support Services – School Administration</b>  | <b>267,295</b>     | <b>(58,440)</b> | <b>208,855</b>   | <b>200,363</b>   | <b>8,492</b>       |
| <b>Security:</b>   |                    |                 |                  |                  |                    |
| Salaries   | 87,818             | (4,654)         | 83,164           | 81,765           | 1,399              |
| <b>Total Security</b>  | <b>87,818</b>      | <b>(4,654)</b>  | <b>83,164</b>    | <b>81,765</b>    | <b>1,399</b>       |
| <b>Student Transportation Services:</b>  |                    |                 |                  |                  |                    |
| Contracted Services –Transportation (Other than<br>Between Home and School) – Vendors                          |                    | 600             | 600              | 520              | 80                 |
| <b>Total Student Transportation Services</b>   | <b>-</b>           | <b>600</b>      | <b>600</b>       | <b>520</b>       | <b>80</b>          |
| <b>Unallocated Benefits:</b>   |                    |                 |                  |                  |                    |
| Health Benefits  | 519,592            |                 | 519,592          | 519,592          |                    |
| <b>Total Unallocated Benefits</b>  | <b>519,592</b>     | <b>-</b>        | <b>519,592</b>   | <b>519,592</b>   | <b>-</b>           |
| <b>Total Undistributed Expenditures</b>  | <b>1,120,491</b>   | <b>(58,497)</b> | <b>1,061,994</b> | <b>1,048,738</b> | <b>13,256</b>      |
| <b>Total Expenditures - Current Expense</b>  | <b>1,767,525</b>   | <b>42,064</b>   | <b>1,809,589</b> | <b>1,775,779</b> | <b>33,810</b>      |
| <b>Total Expenditures - School Based</b>   | <b>1,767,525</b>   | <b>42,064</b>   | <b>1,809,589</b> | <b>1,775,779</b> | <b>33,810</b>      |
| <b>Other Financing Sources:</b>  |                    |                 |                  |                  |                    |
| Transfers In   | 1,767,525          | 42,064          | 1,809,589        | 1,775,779        | 33,810             |
| <b>Total Other Financing Sources</b>   | <b>1,767,525</b>   | <b>42,064</b>   | <b>1,809,589</b> | <b>1,775,779</b> | <b>33,810</b>      |
| <b>Excess (Deficiency) of Other Financing Sources<br/>Over (Under) Expenditures and Other Financing (Uses)</b> |                    |                 |                  |                  |                    |
| <b>Fund Balances, July 1</b>   |                    |                 |                  |                  |                    |
| <b>Fund Balances, June 30</b>  | <b>\$ -</b>        | <b>\$ -</b>     | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>        |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2018

School: Franklin Avenue

Expense

Current:

Instruction - regular programs:

Salaries of Teachers:

|              | Original Budget | Transfers   | Final Budget | Actual     | Final to Actual |
|--------------|-----------------|-------------|--------------|------------|-----------------|
| Kindergarten | \$ 222,291      | \$ (50,000) | \$ 172,291   | \$ 161,621 | \$ 10,670       |
| Grades 1- 5  | 1,390,130       | 65,053      | 1,455,183    | 1,455,088  | 95              |

Undistributed Instruction:

|                               |        |         |        |        |       |
|-------------------------------|--------|---------|--------|--------|-------|
| Other Salaries of Instruction | 97,826 |         | 97,826 | 97,449 | 377   |
| General Supplies              | 79,524 | (2,800) | 76,724 | 68,244 | 8,480 |
| Other Objects                 | 4,656  |         | 4,656  | 4,086  | 570   |

|                               |                  |               |                  |                  |               |
|-------------------------------|------------------|---------------|------------------|------------------|---------------|
| <b>Total Regular Programs</b> | <b>1,794,427</b> | <b>12,253</b> | <b>1,806,680</b> | <b>1,786,488</b> | <b>20,192</b> |
|-------------------------------|------------------|---------------|------------------|------------------|---------------|

Instruction - Special Education:

Learning and/or Language Disabilities:

|                               |         |          |         |         |     |
|-------------------------------|---------|----------|---------|---------|-----|
| Salaries of Teachers          | 277,861 | (19,000) | 258,861 | 258,030 | 831 |
| Other Salaries of Instruction | 5,600   | 23,562   | 29,162  | 29,162  |     |

|  |                |              |                |                |            |
|--|----------------|--------------|----------------|----------------|------------|
| <b>Total Learning and/or Language Disabilities</b> | <b>283,461</b> | <b>4,562</b> | <b>288,023</b> | <b>287,192</b> | <b>831</b> |
|--|----------------|--------------|----------------|----------------|------------|

Multiple Disabilities:

|                               |        |        |        |        |  |
|-------------------------------|--------|--------|--------|--------|--|
| Salaries of Teachers          | 74,851 | 10,774 | 85,625 | 85,625 |  |
| Other Salaries of Instruction | 1,400  | 817    | 2,217  | 2,217  |  |

|                                    |               |               |               |               |          |
|------------------------------------|---------------|---------------|---------------|---------------|----------|
| <b>Total Multiple Disabilities</b> | <b>76,251</b> | <b>11,591</b> | <b>87,842</b> | <b>87,842</b> | <b>-</b> |
|------------------------------------|---------------|---------------|---------------|---------------|----------|

Resource Room/Resource Center:

|                               |         |  |         |         |       |
|-------------------------------|---------|--|---------|---------|-------|
| Salaries of Teachers          | 313,284 |  | 313,284 | 307,086 | 6,198 |
| Other Salaries of Instruction | 7,000   |  | 7,000   | 3,045   | 3,955 |

|  |                |          |                |                |               |
|--|----------------|----------|----------------|----------------|---------------|
| <b>Total Resource Room/Resource Center</b> | <b>320,284</b> | <b>-</b> | <b>320,284</b> | <b>310,131</b> | <b>10,153</b> |
|--|----------------|----------|----------------|----------------|---------------|

|                                |                |               |                |                |               |
|--------------------------------|----------------|---------------|----------------|----------------|---------------|
| <b>Total Special Education</b> | <b>679,996</b> | <b>16,153</b> | <b>696,149</b> | <b>685,165</b> | <b>10,984</b> |
|--------------------------------|----------------|---------------|----------------|----------------|---------------|

Bilingual Education:

|                               |           |         |           |           |       |
|-------------------------------|-----------|---------|-----------|-----------|-------|
| Salaries of Teachers          | 1,115,987 | 138,085 | 1,254,072 | 1,253,996 | 76    |
| Other Salaries of Instruction | 84,139    | (3,928) | 80,211    | 77,486    | 2,725 |

|                                  |                  |                |                  |                  |              |
|----------------------------------|------------------|----------------|------------------|------------------|--------------|
| <b>Total Bilingual Education</b> | <b>1,200,126</b> | <b>134,157</b> | <b>1,334,283</b> | <b>1,331,482</b> | <b>2,801</b> |
|----------------------------------|------------------|----------------|------------------|------------------|--------------|

Before/After School Programs:

|                                |        |         |        |       |       |
|--------------------------------|--------|---------|--------|-------|-------|
| Salaries of Teachers           | 15,840 | (5,625) | 10,215 | 5,950 | 4,265 |
| Other Salaries for Instruction | 7,200  | 1,116   | 8,316  | 8,316 |       |

|   |               |                |               |               |              |
|---|---------------|----------------|---------------|---------------|--------------|
| <b>Total Before/After School Programs</b> | <b>23,040</b> | <b>(4,509)</b> | <b>18,531</b> | <b>14,266</b> | <b>4,265</b> |
|---|---------------|----------------|---------------|---------------|--------------|

|                          |                  |                |                  |                  |               |
|--------------------------|------------------|----------------|------------------|------------------|---------------|
| <b>Total Instruction</b> | <b>3,697,589</b> | <b>158,054</b> | <b>3,855,643</b> | <b>3,817,401</b> | <b>38,242</b> |
|--------------------------|------------------|----------------|------------------|------------------|---------------|

Attendance and Social Work Services:

|  |         |         |         |         |       |
|--|---------|---------|---------|---------|-------|
| Salaries   | 137,474 | (5,000) | 132,474 | 129,438 | 3,036 |
| Salaries of Family Liaisons/Comm Parent Inv. Specialists | 42,630  | 1,712   | 44,342  | 44,342  |       |

|  |                |                |                |                |              |
|--|----------------|----------------|----------------|----------------|--------------|
| <b>Total Attendance and Social Work Services</b> | <b>180,104</b> | <b>(3,288)</b> | <b>176,816</b> | <b>173,780</b> | <b>3,036</b> |
|--|----------------|----------------|----------------|----------------|--------------|

Health Services:

|                |        |       |        |        |    |
|----------------|--------|-------|--------|--------|----|
| Salaries       | 91,350 | 2,011 | 93,361 | 93,361 |    |
| Other Salaries | 1,295  |       | 1,295  | 1,280  | 15 |

|                        |       |  |       |       |       |
|------------------------|-------|--|-------|-------|-------|
| Supplies and Materials | 3,000 |  | 3,000 | 1,086 | 1,914 |
|------------------------|-------|--|-------|-------|-------|

|                              |               |              |               |               |              |
|------------------------------|---------------|--------------|---------------|---------------|--------------|
| <b>Total Health Services</b> | <b>95,645</b> | <b>2,011</b> | <b>97,656</b> | <b>95,727</b> | <b>1,929</b> |
|------------------------------|---------------|--------------|---------------|---------------|--------------|

Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2018

| School: Franklin Avenue  | Original<br>Budget | Transfers      | Final<br>Budget  | Actual           | Final to<br>Actual |
|--|--------------------|----------------|------------------|------------------|--------------------|
| <b>Guidance:</b>   |                    |                |                  |                  |                    |
| Supplies and Materials   | \$ 3,000           |                | \$ 3,000         |                  | \$ 3,000           |
| <b>Total Guidance</b>  | <b>3,000</b>       | <b>-</b>       | <b>3,000</b>     | <b>-</b>         | <b>3,000</b>       |
| <b>Improvement of Instruction Services:</b>  |                    |                |                  |                  |                    |
| Salaries of Supervisors of Instruction   | 94,975             | \$ 87          | 95,062           | \$ 95,062        |                    |
| Salaries of Secretarial and Clerical Assistants  | 26,976             | 20             | 26,996           | 26,996           |                    |
| <b>Total Improvement of Instruction Services</b>   | <b>121,951</b>     | <b>107</b>     | <b>122,058</b>   | <b>122,058</b>   | <b>-</b>           |
| <b>Educational Media/Library Services:</b>   |                    |                |                  |                  |                    |
| Salaries of Other Professional Staff   | 94,326             | 6,780          | 101,106          | 101,106          |                    |
| Supplies and Materials   | 4,085              |                | 4,085            | 68               | 4,017              |
| <b>Total Educational Media/Library Services</b>  | <b>98,411</b>      | <b>6,780</b>   | <b>105,191</b>   | <b>101,174</b>   | <b>4,017</b>       |
| <b>Support Services – School Administration:</b>   |                    |                |                  |                  |                    |
| Salaries of Principals/Assistant Principals/Program Directors  | 225,472            |                | 225,472          | 223,218          | 2,254              |
| Salaries of Secretarial and Clerical Assistants  | 26,976             | 60,686         | 87,662           | 87,662           |                    |
| Other Salaries   | 50,575             | (45,208)       | 5,367            | 2,946            | 2,421              |
| Supplies and Materials   | 8,055              |                | 8,055            | 4,433            | 3,622              |
| Other Objects  | 3,600              |                | 3,600            | 2,595            | 1,005              |
| <b>Total Support Services – School Administration</b>  | <b>314,678</b>     | <b>15,478</b>  | <b>330,156</b>   | <b>320,854</b>   | <b>9,302</b>       |
| <b>Security:</b>   |                    |                |                  |                  |                    |
| Salaries   | 108,824            |                | 108,824          | 107,526          | 1,298              |
| General Supplies   | 2,000              |                | 2,000            |                  | 2,000              |
| <b>Total Security</b>  | <b>110,824</b>     | <b>-</b>       | <b>110,824</b>   | <b>107,526</b>   | <b>3,298</b>       |
| <b>Student Transportation Services:</b>  |                    |                |                  |                  |                    |
| Contracted Services – Transportation (Other than<br>Between Home and School) – Vendors                         | 8,048              | 2,800          | 10,848           | 8,287            | 2,561              |
| <b>Total Student Transportation Services</b>   | <b>8,048</b>       | <b>2,800</b>   | <b>10,848</b>    | <b>8,287</b>     | <b>2,561</b>       |
| <b>Unallocated Benefits:</b>   |                    |                |                  |                  |                    |
| Health Benefits  | 1,022,946          |                | 1,022,946        | 1,022,946        |                    |
| <b>Total Unallocated Benefits</b>  | <b>1,022,946</b>   |                | <b>1,022,946</b> | <b>1,022,946</b> |                    |
| <b>Total Undistributed Expenditures</b>  | <b>1,955,607</b>   | <b>23,888</b>  | <b>1,979,495</b> | <b>1,952,352</b> | <b>27,143</b>      |
| <b>Total Expenditures - Current Expense</b>  | <b>5,653,196</b>   | <b>181,942</b> | <b>5,835,138</b> | <b>5,769,753</b> | <b>65,385</b>      |
| <b>Total Expenditures - School Based</b>   | <b>5,653,196</b>   | <b>181,942</b> | <b>5,835,138</b> | <b>5,769,753</b> | <b>65,385</b>      |
| <b>Other Financing Sources:</b>  |                    |                |                  |                  |                    |
| Transfers In   | 5,653,196          | 181,942        | 5,835,138        | 5,769,753        | 65,385             |
| <b>Total Other Financing Sources</b>   | <b>5,653,196</b>   | <b>181,942</b> | <b>5,835,138</b> | <b>5,769,753</b> | <b>65,385</b>      |
| <b>Excess (Deficiency) of Other Financing Sources<br/>Over (Under) Expenditures and Other Financing (Uses)</b> |                    |                |                  |                  |                    |
| <b>Fund Balances, July 1</b>   |                    |                |                  |                  |                    |
| <b>Fund Balances, June 30</b>  | <b>\$ -</b>        | <b>\$ -</b>    | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>        |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2018

School: George Washington Carver

Expense

Current:

Instruction - regular programs:

Salaries of Teachers:

|              |            |           |            |            |  |
|--------------|------------|-----------|------------|------------|--|
| Kindergarten | \$ 107,374 | \$ 17,006 | \$ 124,380 | \$ 124,380 |  |
| Grades 1- 5  | 847,605    | 140,820   | 988,425    | 988,425    |  |
| Grades 6-8   | 1,122,659  | (157,436) | 965,223    | 965,223    |  |

Undistributed Instruction:

|                               |        |         |        |        |          |
|-------------------------------|--------|---------|--------|--------|----------|
| Other Salaries of Instruction | 66,756 |         | 66,756 | 63,327 | \$ 3,429 |
| General Supplies              | 60,176 | (3,700) | 56,476 | 47,774 | 8,702    |
| Textbooks                     | 10,307 | (9,185) | 1,122  |        | 1,122    |
| Other Objects                 | 35,265 | 150     | 35,415 | 29,402 | 6,013    |

|                        |           |          |           |           |        |
|------------------------|-----------|----------|-----------|-----------|--------|
| Total Regular Programs | 2,250,142 | (12,345) | 2,237,797 | 2,218,531 | 19,266 |
|------------------------|-----------|----------|-----------|-----------|--------|

Instruction - Special Education:

Learning and/or Language Disabilities:

|   |         |        |         |         |       |
|---|---------|--------|---------|---------|-------|
| Salaries of Teachers                        | 250,624 | 63,062 | 313,686 | 312,499 | 1,187 |
| Other Salaries of Instruction               | 2,800   | 13,929 | 16,729  | 16,729  |       |
| Total Learning and/or Language Disabilities | 253,424 | 76,991 | 330,415 | 329,228 | 1,187 |

Resource Room/Resource Center:

|                                     |        |          |        |        |     |
|-------------------------------------|--------|----------|--------|--------|-----|
| Salaries of Teachers                | 52,287 | (11,000) | 41,287 | 40,516 | 771 |
| Other Salaries of Instruction       | 4,200  |          | 4,200  | 3,972  | 228 |
| Total Resource Room/Resource Center | 56,487 | (11,000) | 45,487 | 44,488 | 999 |

|                         |         |        |         |         |       |
|-------------------------|---------|--------|---------|---------|-------|
| Total Special Education | 309,911 | 65,991 | 375,902 | 373,716 | 2,186 |
|-------------------------|---------|--------|---------|---------|-------|

School Sponsored Co-curricular Activities:

|   |       |         |       |       |     |
|---|-------|---------|-------|-------|-----|
| Salaries  | 8,562 | (5,000) | 3,562 | 3,106 | 456 |
| Total School Sponsored Co-curricular Activities | 8,562 | (5,000) | 3,562 | 3,106 | 456 |

School Sponsored Athletics:

|                                  |       |       |        |        |   |
|----------------------------------|-------|-------|--------|--------|---|
| Salaries                         | 8,098 | 3,282 | 11,380 | 11,380 |   |
| Total School Sponsored Athletics | 8,098 | 3,282 | 11,380 | 11,380 | - |

Before/After School Programs:

|                                    |   |       |       |       |       |
|------------------------------------|---|-------|-------|-------|-------|
| Salaries of Teachers               |   | 4,000 | 4,000 | 1,070 | 2,930 |
| Total Before/After School Programs | - | 4,000 | 4,000 | 1,070 | 2,930 |

Other Supplemental/At-Risk Programs - Instruction:

|   |   |       |       |       |     |
|---|---|-------|-------|-------|-----|
| Purchased Professional & Technical Services             | - | 4,500 | 4,500 | 3,600 | 900 |
| Total Other Supplemental/At-Risk Programs - Instruction | - | 4,500 | 4,500 | 3,600 | 900 |

|                   |           |        |           |           |        |
|-------------------|-----------|--------|-----------|-----------|--------|
| Total Instruction | 2,576,713 | 60,428 | 2,637,141 | 2,611,403 | 25,738 |
|-------------------|-----------|--------|-----------|-----------|--------|

Attendance and Social Work Services:

|  |         |          |         |         |     |
|--|---------|----------|---------|---------|-----|
| Salaries   | 99,124  | (36,000) | 63,124  | 62,167  | 957 |
| Salaries of Family Liaisons/Comm Parent Inv. Specialists | 52,070  | 652      | 52,722  | 52,722  |     |
| Total Attendance and Social Work Services                | 151,194 | (35,348) | 115,846 | 114,889 | 957 |

Health Services:

|                        |        |        |         |         |       |
|------------------------|--------|--------|---------|---------|-------|
| Salaries               | 91,350 | 14,909 | 106,259 | 106,259 |       |
| Other Salaries         |        | 2,785  | 2,785   | 2,785   |       |
| Supplies and Materials | 1,000  |        | 1,000   |         | 1,000 |
| Total Health Services  | 92,350 | 17,694 | 110,044 | 109,044 | 1,000 |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2018

| School: George Washington Carver   | Original<br>Budget | Transfers       | Final<br>Budget  | Actual           | Final to<br>Actual |
|--|--------------------|-----------------|------------------|------------------|--------------------|
| <b>Improvement of Instruction Services:</b>  |                    |                 |                  |                  |                    |
| Salaries of Supervisors of Instruction   | \$ 148,262         | \$ 792          | \$ 149,054       | \$ 149,054       |                    |
| Salaries of Facilitators, Math & Literacy Coaches  | 206,218            | (50,000)        | 156,218          | 154,825          | \$ 1,393           |
| Purchased Professional –Education Services   | 1,825              |                 | 1,825            | 675              | 1,150              |
| Other Objects  | 194                |                 | 194              |                  | 194                |
| <b>Total Improvement of Instruction Services</b>   | <b>356,499</b>     | <b>(49,208)</b> | <b>307,291</b>   | <b>304,554</b>   | <b>2,737</b>       |
| <b>Instructional Staff Training Services:</b>  |                    |                 |                  |                  |                    |
| Purchased Professional –Education Services   | 12,600             | (2,500)         | 10,100           | 6,570            | 3,530              |
| <b>Total Instructional Staff Training Services</b>   | <b>12,600</b>      | <b>(2,500)</b>  | <b>10,100</b>    | <b>6,570</b>     | <b>3,530</b>       |
| <b>Support Services – School Administration:</b>   |                    |                 |                  |                  |                    |
| Salaries of Principals/Assistant Principals/Program Directors  | 267,885            | 803             | 268,688          | 268,688          |                    |
| Salaries of Secretarial and Clerical Assistants  |                    | 51,253          | 51,253           | 51,253           |                    |
| Other Salaries   | 122,033            | (35,876)        | 86,157           | 85,657           | 500                |
| Other Purchased Services (400-500 series)  | 18,780             | 750             | 19,530           | 11,567           | 7,963              |
| Other Objects  | 10,656             | 700             | 11,356           | 10,343           | 1,013              |
| <b>Total Support Services – School Administration</b>  | <b>419,354</b>     | <b>17,630</b>   | <b>436,984</b>   | <b>427,508</b>   | <b>9,476</b>       |
| <b>Security:</b>   |                    |                 |                  |                  |                    |
| Salaries   | 24,601             | 70              | 24,671           | 24,671           |                    |
| <b>Total Security</b>  | <b>24,601</b>      | <b>70</b>       | <b>24,671</b>    | <b>24,671</b>    | <b>-</b>           |
| <b>Student Transportation Services:</b>  |                    |                 |                  |                  |                    |
| Contracted Services –Transportation (Other than<br>Between Home and School) – Vendors                          | 11,223             |                 | 11,223           |                  | 11,223             |
| <b>Total Student Transportation Services</b>   | <b>11,223</b>      | <b>-</b>        | <b>11,223</b>    | <b>-</b>         | <b>11,223</b>      |
| <b>Unallocated Benefits:</b>   |                    |                 |                  |                  |                    |
| Health Benefits  | 763,150            |                 | 763,150          | 763,150          |                    |
| <b>Total Unallocated Benefits</b>  | <b>763,150</b>     | <b>-</b>        | <b>763,150</b>   | <b>763,150</b>   | <b>-</b>           |
| <b>Total Undistributed Expenditures</b>  | <b>1,830,971</b>   | <b>(51,662)</b> | <b>1,779,309</b> | <b>1,750,386</b> | <b>28,923</b>      |
| <b>Total Expenditures - Current Expense</b>  | <b>4,407,684</b>   | <b>8,766</b>    | <b>4,416,450</b> | <b>4,361,789</b> | <b>54,661</b>      |
| <b>Capital Outlay:</b>   |                    |                 |                  |                  |                    |
| <b>Equipment:</b>  |                    |                 |                  |                  |                    |
| <b>Undistributed Expenditures:</b>   |                    |                 |                  |                  |                    |
| Non-Instructional Equipment  | 27,000             |                 | 27,000           | 1,125            | 25,875             |
| <b>Total Equipment</b>   | <b>27,000</b>      | <b>-</b>        | <b>27,000</b>    | <b>1,125</b>     | <b>25,875</b>      |
| <b>Total Expenditures - School Based</b>   | <b>4,434,684</b>   | <b>8,766</b>    | <b>4,443,450</b> | <b>4,362,914</b> | <b>80,536</b>      |
| <b>Other Financing Sources:</b>  |                    |                 |                  |                  |                    |
| Transfers In   | 4,434,684          | 8,766           | 4,443,450        | 4,362,914        | 80,536             |
| <b>Total Other Financing Sources</b>   | <b>4,434,684</b>   | <b>8,766</b>    | <b>4,443,450</b> | <b>4,362,914</b> | <b>80,536</b>      |
| <b>Excess (Deficiency) of Other Financing Sources<br/>Over (Under) Expenditures and Other Financing (Uses)</b> |                    |                 |                  |                  |                    |
| <b>Fund Balances, July 1</b>   |                    |                 |                  |                  |                    |
| <b>Fund Balances, June 30</b>  | <b>\$ -</b>        | <b>\$ -</b>     | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>        |

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

Year ended June 30, 2018

| School: Harriet Tubman                                   | Original<br>Budget | Transfers       | Final<br>Budget  | Actual           | Final to<br>Actual |
|--|--------------------|-----------------|------------------|------------------|--------------------|
| <b>Expense</b>   |                    |                 |                  |                  |                    |
| <b>Current:</b>  |                    |                 |                  |                  |                    |
| Instruction - regular programs:                          |                    |                 |                  |                  |                    |
| Salaries of Teachers:                                    |                    |                 |                  |                  |                    |
| Kindergarten   | \$ 192,473         | \$ (35,000)     | \$ 157,473       | \$ 154,034       | \$ 3,439           |
| Grades 1- 5  | 1,048,518          | 72,241          | 1,120,759        | 1,117,311        | 3,448              |
| Grades 6-8   | 214,190            | 10,914          | 225,104          | 220,904          | 4,200              |
| Undistributed Instruction:                               |                    |                 |                  |                  |                    |
| Other Salaries of Instruction                            | 68,536             | 453             | 68,989           | 68,989           |                    |
| General Supplies   | 120,602            | (41,426)        | 79,176           | 76,812           | 2,364              |
| Other Objects  | 11,500             |                 | 11,500           | 9,414            | 2,086              |
| <b>Total Regular Programs</b>                            | <b>1,655,819</b>   | <b>7,182</b>    | <b>1,663,001</b> | <b>1,647,464</b> | <b>15,537</b>      |
| Instruction - Special Education:                         |                    |                 |                  |                  |                    |
| Learning and/or Language Disabilities:                   |                    |                 |                  |                  |                    |
| Salaries of Teachers                                     | 232,530            | (7,000)         | 225,530          | 225,462          | 68                 |
| Other Salaries of Instruction                            | 2,800              |                 | 2,800            |                  | 2,800              |
| General Supplies   | 98,817             | 290             | 99,107           | 76,486           | 22,621             |
| <b>Total Learning and/or Language Disabilities</b>       | <b>334,147</b>     | <b>(6,710)</b>  | <b>327,437</b>   | <b>301,948</b>   | <b>25,489</b>      |
| Resource Room/Resource Center:                           |                    |                 |                  |                  |                    |
| Salaries of Teachers                                     | 77,388             | 10,639          | 88,027           | 88,027           |                    |
| Other Salaries of Instruction                            | 1,400              |                 | 1,400            |                  | 1,400              |
| <b>Total Resource Room/Resource Center</b>               | <b>78,788</b>      | <b>10,639</b>   | <b>89,427</b>    | <b>88,027</b>    | <b>1,400</b>       |
| <b>Total Special Education</b>                           | <b>412,935</b>     | <b>3,929</b>    | <b>416,864</b>   | <b>389,975</b>   | <b>26,889</b>      |
| School Sponsored Co-curricular Activities:               |                    |                 |                  |                  |                    |
| Purchased Services                                       | 21,000             | (21,000)        |                  |                  |                    |
| <b>Total School Sponsored Co-curricular Activities</b>   | <b>21,000</b>      | <b>(21,000)</b> | <b>-</b>         | <b>-</b>         | <b>-</b>           |
| School Sponsored Athletics:                              |                    |                 |                  |                  |                    |
| Salaries   | 1,443              |                 | 1,443            |                  | 1,443              |
| <b>Total School Sponsored Athletics</b>                  | <b>1,443</b>       | <b>-</b>        | <b>1,443</b>     | <b>-</b>         | <b>1,443</b>       |
| Before/After School Programs:                            |                    |                 |                  |                  |                    |
| Salaries of Teachers                                     | 25,200             | (5,000)         | 20,200           | 14,719           | 5,481              |
| <b>Total Before/After School Programs</b>                | <b>25,200</b>      | <b>(5,000)</b>  | <b>20,200</b>    | <b>14,719</b>    | <b>5,481</b>       |
| Other Supplemental/At-Risk Programs - Instruction:       |                    |                 |                  |                  |                    |
| <b>Total Instruction</b>                                 | <b>2,116,397</b>   | <b>(14,889)</b> | <b>2,101,508</b> | <b>2,052,158</b> | <b>49,350</b>      |
| Attendance and Social Work Services:                     |                    |                 |                  |                  |                    |
| Salaries   | 39,454             | (17,000)        | 22,454           | 22,184           | 270                |
| Salaries of Family Liaisons/Comm Parent Inv. Specialists | 42,630             | 5,000           | 47,630           | 44,232           | 3,398              |
| <b>Total Attendance and Social Work Services</b>         | <b>82,084</b>      | <b>(12,000)</b> | <b>70,084</b>    | <b>66,416</b>    | <b>3,668</b>       |
| Health Services:   |                    |                 |                  |                  |                    |
| Salaries   | 91,350             | 3,742           | 95,092           | 95,092           |                    |
| Other Salaries   |                    | 1,323           | 1,323            | 1,323            |                    |
| Supplies and Materials                                   | 1,000              |                 | 1,000            | 969              | 31                 |
| <b>Total Health Services</b>                             | <b>92,350</b>      | <b>5,065</b>    | <b>97,415</b>    | <b>97,384</b>    | <b>31</b>          |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2018

| School: Harriet Tubman   | Original<br>Budget | Transfers       | Final<br>Budget  | Actual           | Final to<br>Actual |
|--|--------------------|-----------------|------------------|------------------|--------------------|
| <b>Improvement of Instruction Services:</b>  |                    |                 |                  |                  |                    |
| Salaries of Supervisors of Instruction   | \$ 54,737          | \$ (47,703)     | \$ 7,034         | \$ 7,034         |                    |
| Salaries of Facilitators, Math & Literacy Coaches  | 99,194             | 674             | 99,868           | 99,868           |                    |
| Purchased Professional - Education Services  |                    | 28,000          | 28,000           | 23,550           | \$ 4,450           |
| <b>Total Improvement of Instruction Services</b>   | <b>153,931</b>     | <b>(19,029)</b> | <b>134,902</b>   | <b>130,452</b>   | <b>4,450</b>       |
| <b>Support Services - School Administration:</b>   |                    |                 |                  |                  |                    |
| Salaries of Principals/Assistant Principals/Program Directors  | 181,609            | (41,125)        | 140,484          | 139,732          | 752                |
| Salaries of Secretarial and Clerical Assistants  |                    | 39,839          | 39,839           | 39,839           |                    |
| Other Salaries   | 44,660             | (37,858)        | 6,802            | 5,564            | 1,238              |
| Other Purchased Services (400-500 series)  | 7,261              |                 | 7,261            | 1,610            | 5,651              |
| Other Objects  |                    | 1,000           | 1,000            | 731              | 269                |
| <b>Total Support Services - School Administration</b>  | <b>233,530</b>     | <b>(38,144)</b> | <b>195,386</b>   | <b>187,476</b>   | <b>7,910</b>       |
| <b>Security:</b>   |                    |                 |                  |                  |                    |
| Salaries   | 130,283            |                 | 130,283          | 129,223          | 1,060              |
| <b>Total Security</b>  | <b>130,283</b>     | <b>-</b>        | <b>130,283</b>   | <b>129,223</b>   | <b>1,060</b>       |
| <b>Student Transportation Services:</b>  |                    |                 |                  |                  |                    |
| Contracted Services - Transportation (Other than<br>Between Home and School) - Vendors                         | 7,615              |                 | 7,615            | 5,541            | 2,074              |
| <b>Total Student Transportation Services</b>   | <b>7,615</b>       | <b>-</b>        | <b>7,615</b>     | <b>5,541</b>     | <b>2,074</b>       |
| <b>Unallocated Benefits:</b>   |                    |                 |                  |                  |                    |
| Health Benefits  | 584,541            |                 | 584,541          | 584,541          |                    |
| <b>Total Unallocated Benefits</b>  | <b>584,541</b>     | <b>-</b>        | <b>584,541</b>   | <b>584,541</b>   | <b>-</b>           |
| <b>Total Undistributed Expenditures</b>  | <b>1,284,334</b>   | <b>(64,108)</b> | <b>1,220,226</b> | <b>1,201,033</b> | <b>19,193</b>      |
| <b>Total Expenditures - Current Expense</b>  | <b>3,400,731</b>   | <b>(78,997)</b> | <b>3,321,734</b> | <b>3,253,191</b> | <b>68,543</b>      |
| <b>Capital Outlay:</b>   |                    |                 |                  |                  |                    |
| <b>Equipment:</b>  |                    |                 |                  |                  |                    |
| <b>Regular Programs - Instruction:</b>   |                    |                 |                  |                  |                    |
| Grades 6-8   |                    | 31,813          | 31,813           |                  | 31,813             |
| <b>Total Equipment</b>   | <b>-</b>           | <b>31,813</b>   | <b>31,813</b>    | <b>-</b>         | <b>31,813</b>      |
| <b>Total Expenditures - School Based</b>   | <b>3,400,731</b>   | <b>(47,184)</b> | <b>3,353,547</b> | <b>3,253,191</b> | <b>100,356</b>     |
| <b>Other Financing Sources:</b>  |                    |                 |                  |                  |                    |
| Transfers In   | 3,400,731          | (47,184)        | 3,353,547        | 3,253,191        | 100,356            |
| <b>Total Other Financing Sources</b>   | <b>3,400,731</b>   | <b>(47,184)</b> | <b>3,353,547</b> | <b>3,253,191</b> | <b>100,356</b>     |
| <b>Excess (Deficiency) of Other Financing Sources<br/>Over (Under) Expenditures and Other Financing (Uses)</b> |                    |                 |                  |                  |                    |
| <b>Fund Balances, July 1</b>   | <b>\$ -</b>        | <b>\$ -</b>     | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>        |
| <b>Fund Balances, June 30</b>  | <b>\$ -</b>        | <b>\$ -</b>     | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>        |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2018

School: American History High

Expense

Current:

Instruction - regular programs:

Salaries of Teachers:

Grades 6-8

Grades 9-12

Undistributed Instruction:

General Supplies

Other Objects

Total Regular Programs

|    | Original<br>Budget | Transfers   | Final<br>Budget | Actual     | Final to<br>Actual |
|----|--------------------|-------------|-----------------|------------|--------------------|
| \$ | 512,531            | \$ (34,861) | \$ 477,670      | \$ 477,520 | \$ 150             |
|    | 1,966,696          | 89,785      | 2,056,481       | 2,056,055  | 426                |
|    | 6,040              |             | 6,040           | 5,782      | 258                |
|    | 662                |             | 662             | 167        | 495                |
|    | 2,485,929          | 54,924      | 2,540,853       | 2,539,524  | 1,329              |

Instruction - Special Education:

Resource Room/Resource Center:

Salaries of Teachers

Other Salaries of Instruction

General Supplies

Other Objects

Total Resource Room/Resource Center

|  |        |       |        |        |       |
|--|--------|-------|--------|--------|-------|
|  | 57,650 | 1,937 | 59,587 | 59,587 |       |
|  | 1,400  |       | 1,400  | 337    | 1,063 |
|  | 12,697 | (509) | 12,188 | 6,988  | 5,200 |
|  | 2,849  |       | 2,849  |        | 2,849 |
|  | 74,596 | 1,428 | 76,024 | 66,912 | 9,112 |

Autism:

Salaries of Teachers

Other Salaries of Instruction

Total Autism

Total Special Education

|  |         |        |         |         |        |
|--|---------|--------|---------|---------|--------|
|  | 249,652 | 61,250 | 310,902 | 310,099 | 803    |
|  | 171,618 | 1      | 171,619 | 169,542 | 2,077  |
|  | 421,270 | 61,251 | 482,521 | 479,641 | 2,880  |
|  | 495,866 | 62,679 | 558,545 | 546,553 | 11,992 |

School Sponsored Co-curricular Activities:

Salaries

Total School Sponsored Co-curricular Activities

|  |        |         |        |        |     |
|--|--------|---------|--------|--------|-----|
|  | 29,138 | (5,000) | 24,138 | 23,905 | 233 |
|  | 29,138 | (5,000) | 24,138 | 23,905 | 233 |

School Sponsored Athletics:

Salaries

Supplies and Materials

Other Objects

Total School Sponsored Athletics

|  |        |          |        |        |       |
|--|--------|----------|--------|--------|-------|
|  | 73,597 | (13,000) | 60,597 | 60,120 | 477   |
|  | 11,814 | 3,390    | 15,204 | 14,521 | 683   |
|  | 6,345  | (3,390)  | 2,955  | 2,955  |       |
|  | 91,756 | (13,000) | 78,756 | 77,596 | 1,160 |

Before/After School Programs:

Salaries of Teachers

Total Before/After School Programs

|  |        |          |        |        |     |
|--|--------|----------|--------|--------|-----|
|  | 48,063 | (34,308) | 13,755 | 13,493 | 262 |
|  | 48,063 | (34,308) | 13,755 | 13,493 | 262 |

Total Instruction

|  |           |        |           |           |        |
|--|-----------|--------|-----------|-----------|--------|
|  | 3,150,752 | 65,295 | 3,216,047 | 3,201,071 | 14,976 |
|--|-----------|--------|-----------|-----------|--------|

Attendance and Social Work Services:

Salaries of Family Liaisons/Comm Parent Inv. Specialists

Total Attendance and Social Work Services

|  |        |   |        |        |       |
|--|--------|---|--------|--------|-------|
|  | 40,600 |   | 40,600 | 39,548 | 1,052 |
|  | 40,600 | - | 40,600 | 39,548 | 1,052 |

Health Services:

Salaries

Supplies and Materials

Total Health Services

|  |        |   |        |        |     |
|--|--------|---|--------|--------|-----|
|  | 96,495 |   | 96,495 | 96,198 | 297 |
|  | 1,029  |   | 1,029  | 746    | 283 |
|  | 97,524 | - | 97,524 | 96,944 | 580 |

Guidance:

Salaries of Other Professional Staff

Other Salaries

Total Guidance

|  |         |          |         |         |   |
|--|---------|----------|---------|---------|---|
|  | 186,196 | 10,455   | 196,651 | 196,651 |   |
|  | 10,360  | (10,359) | 1       |         | 1 |
|  | 196,556 | 96       | 196,652 | 196,651 | 1 |



Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2018

| School: American History High  | Original<br>Budget | Transfers      | Final<br>Budget  | Actual           | Final to<br>Actual |
|--|--------------------|----------------|------------------|------------------|--------------------|
| <b>Improvement of Instruction Services:</b>  |                    |                |                  |                  |                    |
| Salaries of Supervisors of Instruction   | \$ 103,674         | \$ 3,242       | \$ 106,916       | \$ 106,916       |                    |
| Salaries of Secretarial and Clerical Assistants  | 50,571             | 2,445          | 53,016           | 53,016           |                    |
| <b>Total Improvement of Instruction Services</b>   | <b>154,245</b>     | <b>5,687</b>   | <b>159,932</b>   | <b>159,932</b>   | <b>-</b>           |
| <b>Educational Media/Library Services:</b>   |                    |                |                  |                  |                    |
| Salaries of Other Professional Staff   | 94,326             | 43,851         | 138,177          | 137,516          | \$ 661             |
| Supplies and Materials   | 438                |                | 438              | 438              |                    |
| <b>Total Educational Media/Library Services</b>  | <b>94,764</b>      | <b>43,851</b>  | <b>138,615</b>   | <b>137,954</b>   | <b>661</b>         |
| <b>Instructional Staff Training Services:</b>  |                    |                |                  |                  |                    |
| Purchased Professional -Education Services   |                    | 2,502          | 2,502            |                  | 2,502              |
| <b>Total Instructional Staff Training Services</b>   | <b>-</b>           | <b>2,502</b>   | <b>2,502</b>     | <b>-</b>         | <b>2,502</b>       |
| <b>Support Services - School Administration:</b>   |                    |                |                  |                  |                    |
| Salaries of Principals/Assistant Principals/Program Directors  | 252,293            | (3,000)        | 249,293          | 248,392          | 901                |
| Salaries of Secretarial and Clerical Assistants  | 50,571             | 2,671          | 53,242           | 53,242           |                    |
| Other Salaries   | 144,808            | 16,096         | 160,904          | 160,904          |                    |
| Other Purchased Services (400-500 series)  | 19,566             |                | 19,566           | 13,541           | 6,025              |
| Supplies and Materials   | 14,055             | 3,240          | 17,295           | 11,035           | 6,260              |
| Other Objects  | 23,222             | (12,502)       | 10,720           | 6,575            | 4,145              |
| <b>Total Support Services - School Administration</b>  | <b>504,515</b>     | <b>6,505</b>   | <b>511,020</b>   | <b>493,689</b>   | <b>17,331</b>      |
| <b>Security:</b>   |                    |                |                  |                  |                    |
| Salaries   | 94,215             | (4,000)        | 90,215           | 89,868           | 347                |
| <b>Total Security</b>  | <b>94,215</b>      | <b>(4,000)</b> | <b>90,215</b>    | <b>89,868</b>    | <b>347</b>         |
| <b>Student Transportation Services:</b>  |                    |                |                  |                  |                    |
| Contracted Services -Transportation (Other than<br>Between Home and School) - Vendors                          | 5,000              | 5,008          | 10,008           | 4,980            | 5,028              |
| <b>Total Student Transportation Services</b>   | <b>5,000</b>       | <b>5,008</b>   | <b>10,008</b>    | <b>4,980</b>     | <b>5,028</b>       |
| <b>Unallocated Benefits:</b>   |                    |                |                  |                  |                    |
| Health Benefits  | 860,574            |                | 860,574          | 860,574          |                    |
| <b>Total Unallocated Benefits</b>  | <b>860,574</b>     | <b>-</b>       | <b>860,574</b>   | <b>860,574</b>   | <b>-</b>           |
| <b>Total Undistributed Expenditures</b>  | <b>2,047,993</b>   | <b>59,649</b>  | <b>2,107,642</b> | <b>2,080,140</b> | <b>27,502</b>      |
| <b>Total Expenditures - Current Expense</b>  | <b>5,198,745</b>   | <b>124,944</b> | <b>5,323,689</b> | <b>5,281,211</b> | <b>42,478</b>      |
| <b>Capital Outlay:</b>   |                    |                |                  |                  |                    |
| <b>Equipment:</b>  |                    |                |                  |                  |                    |
| Regular Programs - Instruction:  |                    |                |                  |                  |                    |
| Grades 9-12  | 47,240             | (7,740)        | 39,500           | 39,500           |                    |
| <b>Total Equipment</b>   | <b>47,240</b>      | <b>(7,740)</b> | <b>39,500</b>    | <b>39,500</b>    | <b>-</b>           |
| <b>Total Expenditures - School Based</b>   | <b>5,245,985</b>   | <b>117,204</b> | <b>5,363,189</b> | <b>5,320,711</b> | <b>42,478</b>      |
| <b>Other Financing Sources:</b>  |                    |                |                  |                  |                    |
| Transfers In   | 5,245,985          | 117,204        | 5,363,189        | 5,320,711        | 42,478             |
| <b>Total Other Financing Sources</b>   | <b>5,245,985</b>   | <b>117,204</b> | <b>5,363,189</b> | <b>5,320,711</b> | <b>42,478</b>      |
| <b>Excess (Deficiency) of Other Financing Sources<br/>Over (Under) Expenditures and Other Financing (Uses)</b> |                    |                |                  |                  |                    |
| <b>Fund Balances, July 1</b>   | <b>\$</b>          | <b>-</b>       | <b>\$</b>        | <b>-</b>         | <b>\$</b>          |
| <b>Fund Balances, June 30</b>  | <b>\$</b>          | <b>-</b>       | <b>\$</b>        | <b>-</b>         | <b>\$</b>          |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2018

School: Hawkins Street

Expense

Current:

Instruction - regular programs:

Salaries of Teachers:

|              | Original Budget | Transfers   | Final Budget | Actual     | Final to Actual |
|--------------|-----------------|-------------|--------------|------------|-----------------|
| Kindergarten | \$ 257,656      | \$ (37,788) | \$ 219,868   | \$ 219,802 | \$ 66           |
| Grades 1- 5  | 1,170,370       | 31,335      | 1,201,705    | 1,199,657  | 2,048           |
| Grades 6-8   | 832,634         | (39,575)    | 793,059      | 789,315    | 3,744           |

Undistributed Instruction:

|                               |        |          |        |        |       |
|-------------------------------|--------|----------|--------|--------|-------|
| Other Salaries of Instruction | 67,320 | (2,000)  | 65,320 | 63,036 | 2,284 |
| General Supplies              | 73,573 | (17,646) | 55,927 | 51,808 | 4,119 |
| Textbooks                     | 851    | (850)    | 1      |        | 1     |
| Other Objects                 | 9,154  | (5,800)  | 3,354  | 2,795  | 559   |

|                               |                  |                 |                  |                  |               |
|-------------------------------|------------------|-----------------|------------------|------------------|---------------|
| <b>Total Regular Programs</b> | <b>2,411,558</b> | <b>(72,324)</b> | <b>2,339,234</b> | <b>2,326,413</b> | <b>12,821</b> |
|-------------------------------|------------------|-----------------|------------------|------------------|---------------|

Instruction - Special Education:

Resource Room/Resource Center:

|                               |         |          |         |         |       |
|-------------------------------|---------|----------|---------|---------|-------|
| Salaries of Teachers          | 422,619 | (14,000) | 408,619 | 408,267 | 352   |
| Other Salaries of Instruction | 9,800   | (5,000)  | 4,800   | 2,563   | 2,237 |
| General Supplies              | 1,066   |          | 1,066   |         | 1,066 |

|  |                |                 |                |                |              |
|--|----------------|-----------------|----------------|----------------|--------------|
| <b>Total Resource Room/Resource Center</b> | <b>433,485</b> | <b>(19,000)</b> | <b>414,485</b> | <b>410,830</b> | <b>3,655</b> |
|--|----------------|-----------------|----------------|----------------|--------------|

|                                |                |                 |                |                |              |
|--------------------------------|----------------|-----------------|----------------|----------------|--------------|
| <b>Total Special Education</b> | <b>433,485</b> | <b>(19,000)</b> | <b>414,485</b> | <b>410,830</b> | <b>3,655</b> |
|--------------------------------|----------------|-----------------|----------------|----------------|--------------|

Bilingual Education:

|                               |         |          |         |         |       |
|-------------------------------|---------|----------|---------|---------|-------|
| Salaries of Teachers          | 602,556 | (91,000) | 511,556 | 506,937 | 4,619 |
| Other Salaries of Instruction | 77,684  | 1,670    | 79,354  | 79,354  |       |
| General Supplies              | 1,839   |          | 1,839   | 738     | 1,101 |

|                                  |                |                 |                |                |              |
|----------------------------------|----------------|-----------------|----------------|----------------|--------------|
| <b>Total Bilingual Education</b> | <b>682,079</b> | <b>(89,330)</b> | <b>592,749</b> | <b>587,029</b> | <b>5,720</b> |
|----------------------------------|----------------|-----------------|----------------|----------------|--------------|

School Sponsored Co-curricular Activities:

|          |       |       |       |       |   |
|----------|-------|-------|-------|-------|---|
| Salaries | 4,204 | 1,663 | 5,867 | 5,867 | - |
|----------|-------|-------|-------|-------|---|

|  |              |              |              |              |          |
|--|--------------|--------------|--------------|--------------|----------|
| <b>Total School Sponsored Co-curricular Activities</b> | <b>4,204</b> | <b>1,663</b> | <b>5,867</b> | <b>5,867</b> | <b>-</b> |
|--|--------------|--------------|--------------|--------------|----------|

School Sponsored Athletics:

|                        |       |       |        |        |  |
|------------------------|-------|-------|--------|--------|--|
| Salaries               | 9,541 | 1,443 | 10,984 | 10,984 |  |
| Supplies and Materials |       | 2,525 | 2,525  | 2,525  |  |

|   |              |              |               |               |          |
|---|--------------|--------------|---------------|---------------|----------|
| <b>Total School Sponsored Athletics</b> | <b>9,541</b> | <b>3,968</b> | <b>13,509</b> | <b>13,509</b> | <b>-</b> |
|---|--------------|--------------|---------------|---------------|----------|

Before/After School Programs:

|                      |       |         |       |  |       |
|----------------------|-------|---------|-------|--|-------|
| Salaries of Teachers | 4,440 | (3,106) | 1,334 |  | 1,334 |
|----------------------|-------|---------|-------|--|-------|

|   |              |                |              |          |              |
|---|--------------|----------------|--------------|----------|--------------|
| <b>Total Before/After School Programs</b> | <b>4,440</b> | <b>(3,106)</b> | <b>1,334</b> | <b>-</b> | <b>1,334</b> |
|---|--------------|----------------|--------------|----------|--------------|

Other Supplemental/At-Risk Programs - Instruction:

|   |        |        |        |        |     |
|---|--------|--------|--------|--------|-----|
| Purchased Professional & Technical Services | 11,495 | 25,164 | 36,659 | 36,500 | 159 |
|---|--------|--------|--------|--------|-----|

|  |               |               |               |               |            |
|--|---------------|---------------|---------------|---------------|------------|
| <b>Total Other Supplemental/At-Risk Programs - Instruction</b> | <b>11,495</b> | <b>25,164</b> | <b>36,659</b> | <b>36,500</b> | <b>159</b> |
|--|---------------|---------------|---------------|---------------|------------|

|                          |                  |                  |                  |                  |               |
|--------------------------|------------------|------------------|------------------|------------------|---------------|
| <b>Total Instruction</b> | <b>3,556,802</b> | <b>(152,965)</b> | <b>3,403,837</b> | <b>3,380,148</b> | <b>23,689</b> |
|--------------------------|------------------|------------------|------------------|------------------|---------------|

Attendance and Social Work Services:

|          |        |          |        |        |       |
|----------|--------|----------|--------|--------|-------|
| Salaries | 78,908 | (13,000) | 65,908 | 64,849 | 1,059 |
|----------|--------|----------|--------|--------|-------|

|  |        |     |        |        |  |
|--|--------|-----|--------|--------|--|
| Salaries of Family Liaisons/Comm Parent Inv. Specialists | 37,169 | 618 | 37,787 | 37,787 |  |
|--|--------|-----|--------|--------|--|

|  |                |                 |                |                |              |
|--|----------------|-----------------|----------------|----------------|--------------|
| <b>Total Attendance and Social Work Services</b> | <b>116,077</b> | <b>(12,382)</b> | <b>103,695</b> | <b>102,636</b> | <b>1,059</b> |
|--|----------------|-----------------|----------------|----------------|--------------|

Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2018

| School: Hawkins Street  | Original<br>Budget | Transfers        | Final<br>Budget  | Actual           | Final to<br>Actual |
|---|--------------------|------------------|------------------|------------------|--------------------|
| <b>Health Services:</b>   |                    |                  |                  |                  |                    |
| Salaries  | \$ 91,350          | \$ (16,000)      | \$ 75,350        | \$ 75,310        | \$ 40              |
| Other Salaries  | 1,476              |                  | 1,476            | 1,280            | 196                |
| Supplies and Materials  | 1,000              |                  | 1,000            | 882              | 118                |
| <b>Total Health Services</b>  | <b>93,826</b>      | <b>(16,000)</b>  | <b>77,826</b>    | <b>77,472</b>    | <b>354</b>         |
| <b>Guidance:</b>  |                    |                  |                  |                  |                    |
| Salaries of Other Professional Staff  | 97,446             |                  | 97,446           | 96,779           | 667                |
| Supplies and Materials  | 500                |                  | 500              | 492              | 8                  |
| <b>Total Guidance</b>   | <b>97,946</b>      | <b>-</b>         | <b>97,946</b>    | <b>97,271</b>    | <b>675</b>         |
| <b>Improvement of Instruction Services:</b>   |                    |                  |                  |                  |                    |
| Salaries of Supervisors of Instruction  | 108,024            | 2,256            | 110,280          | 110,280          |                    |
| Salaries of Secretarial and Clerical Assistants                                       | 24,324             | 1,972            | 26,296           | 26,296           |                    |
| Salaries of Facilitators, Math & Literacy Coaches                                     | 149,716            | 21,928           | 171,644          | 171,644          |                    |
| Other Objects   | 4,000              | 3,900            | 7,900            | 7,170            | 730                |
| <b>Total Improvement of Instruction Services</b>                                      | <b>286,064</b>     | <b>30,056</b>    | <b>316,120</b>   | <b>315,390</b>   | <b>730</b>         |
| <b>Educational Media/Library Services:</b>  |                    |                  |                  |                  |                    |
| Salaries of Other Professional Staff  | 100,095            | 1,018            | 101,113          | 101,113          |                    |
| <b>Total Educational Media/Library Services</b>                                       | <b>100,095</b>     | <b>1,018</b>     | <b>101,113</b>   | <b>101,113</b>   | <b>-</b>           |
| <b>Instructional Staff Training Services:</b>   |                    |                  |                  |                  |                    |
| Purchased Professional -Education Services  | 300                |                  | 300              | 300              |                    |
| <b>Total Instructional Staff Training Services</b>                                    | <b>300</b>         | <b>-</b>         | <b>300</b>       | <b>300</b>       | <b>-</b>           |
| <b>Support Services - School Administration:</b>                                      |                    |                  |                  |                  |                    |
| Salaries of Principals/Assistant Principals/Program Directors                         | 231,271            | 9,167            | 240,438          | 240,438          |                    |
| Salaries of Secretarial and Clerical Assistants                                       | 24,324             | 81,847           | 106,171          | 106,171          |                    |
| Other Salaries  | 161,635            | (77,054)         | 84,581           | 83,241           | 1,340              |
| Other Purchased Services (400-500 series)   | 13,268             | 521              | 13,789           | 1,787            | 12,002             |
| Supplies and Materials  | 1,600              | (214)            | 1,386            | 1,378            | 8                  |
| Other Objects   | 4,900              | (200)            | 4,700            | 1,808            | 2,892              |
| <b>Total Support Services - School Administration</b>                                 | <b>436,998</b>     | <b>14,067</b>    | <b>451,065</b>   | <b>434,823</b>   | <b>16,242</b>      |
| <b>Security:</b>  |                    |                  |                  |                  |                    |
| Salaries  | 179,383            | (9,000)          | 170,383          | 169,827          | 556                |
| General Supplies  | 1,500              | (1,500)          |                  |                  |                    |
| <b>Total Security</b>   | <b>180,883</b>     | <b>(10,500)</b>  | <b>170,383</b>   | <b>169,827</b>   | <b>556</b>         |
| <b>Student Transportation Services:</b>   |                    |                  |                  |                  |                    |
| Contracted Services -Transportation (Other than<br>Between Home and School) - Vendors | 8,527              | 7,100            | 15,627           | 13,033           | 2,594              |
| <b>Total Student Transportation Services</b>  | <b>8,527</b>       | <b>7,100</b>     | <b>15,627</b>    | <b>13,033</b>    | <b>2,594</b>       |
| <b>Unallocated Benefits:</b>  |                    |                  |                  |                  |                    |
| Health Benefits   | 1,104,132          |                  | 1,104,132        | 1,104,132        |                    |
| <b>Total Unallocated Benefits</b>   | <b>1,104,132</b>   | <b>-</b>         | <b>1,104,132</b> | <b>1,104,132</b> | <b>-</b>           |
| <b>Total Undistributed Expenditures</b>   | <b>2,424,848</b>   | <b>13,359</b>    | <b>2,438,207</b> | <b>2,415,997</b> | <b>22,210</b>      |
| <b>Total Expenditures - Current Expense</b>   | <b>5,981,650</b>   | <b>(139,606)</b> | <b>5,842,044</b> | <b>5,796,145</b> | <b>45,899</b>      |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2018

|  | Original<br>Budget | Transfers   | Final<br>Budget | Actual    | Final to<br>Actual |
|--|--------------------|-------------|-----------------|-----------|--------------------|
| <b>School: Hawkins Street</b>  |                    |             |                 |           |                    |
| Capital Outlay:  |                    |             |                 |           |                    |
| Equipment:   |                    |             |                 |           |                    |
| Undistributed Expenditures:  |                    |             |                 |           |                    |
| School Administration  | \$ 4,500           |             | \$ 4,500        |           | \$ 4,500           |
| Non-Instructional Equipment  | 40,233             | \$ (13,000) | 27,233          | \$ 27,208 | 25                 |
| Total Equipment  | 44,733             | (13,000)    | 31,733          | 27,208    | 4,525              |
| Total Expenditures - School Based  | 6,026,383          | (152,606)   | 5,873,777       | 5,823,353 | 50,424             |
| Other Financing Sources:   |                    |             |                 |           |                    |
| Transfers In   | 6,026,383          | (152,606)   | 5,873,777       | 5,823,353 | 50,424             |
| Total Other Financing Sources  | 6,026,383          | (152,606)   | 5,873,777       | 5,823,353 | 50,424             |
| Excess (Deficiency) of Other Financing Sources<br>Over (Under) Expenditures and Other Financing (Uses) |                    |             |                 |           |                    |
| Fund Balances, July 1  |                    |             |                 |           |                    |
| Fund Balances, June 30   | \$ -               | \$ -        | \$ -            | \$ -      | \$ -               |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2018

| School: Hawthorne Avenue                                 | Original<br>Budget | Transfers        | Final<br>Budget  | Actual           | Final to<br>Actual |
|--|--------------------|------------------|------------------|------------------|--------------------|
| <b>Expense</b>   |                    |                  |                  |                  |                    |
| <b>Current:</b>  |                    |                  |                  |                  |                    |
| Instruction - regular programs:                          |                    |                  |                  |                  |                    |
| Salaries of Teachers:                                    |                    |                  |                  |                  |                    |
| Kindergarten   | \$ 147,337         | \$ 6,093         | \$ 153,430       | \$ 153,430       |                    |
| Grades 1- 5  | 884,424            | 143,240          | 1,027,664        | 1,026,618        | \$ 1,046           |
| Grades 6-8   | 877,985            | (162,721)        | 715,264          | 709,737          | 5,527              |
| Undistributed Instruction:                               |                    |                  |                  |                  |                    |
| Other Salaries of Instruction                            | 67,501             | 1,353            | 68,854           | 68,854           |                    |
| General Supplies   | 67,229             | (20,611)         | 46,618           | 34,300           | 12,318             |
| <b>Total Regular Programs</b>                            | <b>2,044,476</b>   | <b>(32,646)</b>  | <b>2,011,830</b> | <b>1,992,939</b> | <b>18,891</b>      |
| Instruction - Special Education:                         |                    |                  |                  |                  |                    |
| Cognitive - Mild   |                    |                  |                  |                  |                    |
| Salaries of Teachers                                     | 204,998            | (35,000)         | 169,998          | 169,220          | 778                |
| Other Salaries of Instruction                            | 5,600              |                  | 5,600            | 235              | 5,365              |
| <b>Total Cognitive - Mild</b>                            | <b>210,598</b>     | <b>(35,000)</b>  | <b>175,598</b>   | <b>169,455</b>   | <b>6,143</b>       |
| Learning and/or Language Disabilities:                   |                    |                  |                  |                  |                    |
| Salaries of Teachers                                     | 147,942            | (35,000)         | 112,942          | 108,104          | 4,838              |
| <b>Total Learning and/or Language Disabilities</b>       | <b>147,942</b>     | <b>(35,000)</b>  | <b>112,942</b>   | <b>108,104</b>   | <b>4,838</b>       |
| Behavioral Disabilities:                                 |                    |                  |                  |                  |                    |
| Salaries of Teachers                                     | 56,262             | (54,890)         | 1,372            |                  | 1,372              |
| Other Salaries of Instruction                            | 1,400              |                  | 1,400            | 776              | 624                |
| <b>Total Behavioral Disabilities</b>                     | <b>57,662</b>      | <b>(54,890)</b>  | <b>2,772</b>     | <b>776</b>       | <b>1,996</b>       |
| <b>Total Special Education</b>                           | <b>416,202</b>     | <b>(124,890)</b> | <b>291,312</b>   | <b>278,335</b>   | <b>12,977</b>      |
| School Sponsored Co-curricular Activities:               |                    |                  |                  |                  |                    |
| Salaries   |                    | 3,045            | 3,045            | 3,045            |                    |
| <b>Total School Sponsored Co-curricular Activities</b>   | <b>-</b>           | <b>3,045</b>     | <b>3,045</b>     | <b>3,045</b>     | <b>-</b>           |
| School Sponsored Athletics:                              |                    |                  |                  |                  |                    |
| Salaries   | 9,541              | 2,434            | 11,975           | 11,975           |                    |
| <b>Total School Sponsored Athletics</b>                  | <b>9,541</b>       | <b>2,434</b>     | <b>11,975</b>    | <b>11,975</b>    | <b>-</b>           |
| <b>Total Instruction</b>                                 | <b>2,470,219</b>   | <b>(152,057)</b> | <b>2,318,162</b> | <b>2,286,294</b> | <b>31,868</b>      |
| Attendance and Social Work Services:                     |                    |                  |                  |                  |                    |
| Salaries   | 98,020             | 735              | 98,755           | 98,755           |                    |
| Salaries of Family Liaisons/Comm Parent Inv. Specialists | 41,000             | (10,000)         | 31,000           | 29,970           | 1,030              |
| <b>Total Attendance and Social Work Services</b>         | <b>139,020</b>     | <b>(9,265)</b>   | <b>129,755</b>   | <b>128,725</b>   | <b>1,030</b>       |
| Health Services:   |                    |                  |                  |                  |                    |
| Salaries   | 100,434            | (10,434)         | 90,000           | 88,005           | 1,995              |
| Other Salaries   | 1,640              | 434              | 2,074            | 1,323            | 751                |
| <b>Total Health Services</b>                             | <b>102,074</b>     | <b>(10,000)</b>  | <b>92,074</b>    | <b>89,328</b>    | <b>2,746</b>       |
| Guidance:  |                    |                  |                  |                  |                    |
| Salaries of Other Professional Staff                     | 98,020             | 873              | 98,893           | 98,893           |                    |
| <b>Total Guidance</b>                                    | <b>98,020</b>      | <b>873</b>       | <b>98,893</b>    | <b>98,893</b>    | <b>-</b>           |
| Improvement of Instruction Services:                     |                    |                  |                  |                  |                    |
| Salaries of Supervisors of Instruction                   | 60,538             | 807              | 61,345           | 61,345           |                    |
| Salaries of Secretarial and Clerical Assistants          | 52,516             |                  | 52,516           | 50,284           | 2,232              |
| Salaries of Facilitators, Math & Literacy Coaches        | 147,942            | (35,000)         | 112,942          | 111,954          | 988                |
| <b>Total Improvement of Instruction Services</b>         | <b>260,996</b>     | <b>(34,193)</b>  | <b>226,803</b>   | <b>223,583</b>   | <b>3,220</b>       |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2018

| School: Hawthorne Avenue   | Original<br>Budget | Transfers        | Final<br>Budget  | Actual           | Final to<br>Actual |
|--|--------------------|------------------|------------------|------------------|--------------------|
| <b>Support Services – School Administration:</b>   |                    |                  |                  |                  |                    |
| Salaries of Principals/Assistant Principals/Program Directors  | \$ 176,536         | \$ 4,377         | \$ 180,913       | \$ 180,913       |                    |
| Salaries of Secretarial and Clerical Assistants  | 52,516             | 278              | 52,794           | 52,794           |                    |
| Other Salaries   | 2,571              | 89,218           | 91,789           | 90,290           | \$ 1,499           |
| Other Purchased Services (400-500 series)  | 334                | 3,673            | 4,007            |                  | 4,007              |
| Supplies and Materials   | 1,249              |                  | 1,249            |                  | 1,249              |
| Other Objects  | 730                | 700              | 1,430            | 700              | 730                |
| <b>Total Support Services – School Administration</b>  | <b>233,936</b>     | <b>98,246</b>    | <b>332,182</b>   | <b>324,697</b>   | <b>7,485</b>       |
| <b>Security:</b>   |                    |                  |                  |                  |                    |
| Salaries   | 89,349             |                  | 89,349           | 88,913           | 436                |
| <b>Total Security</b>  | <b>89,349</b>      | <b>-</b>         | <b>89,349</b>    | <b>88,913</b>    | <b>436</b>         |
| <b>Student Transportation Services:</b>  |                    |                  |                  |                  |                    |
| Contracted Services –Transportation (Other than<br>Between Home and School) – Vendors                          |                    | 2,000            | 2,000            |                  | 2,000              |
| <b>Total Student Transportation Services</b>   | <b>-</b>           | <b>2,000</b>     | <b>2,000</b>     | <b>-</b>         | <b>2,000</b>       |
| <b>Unallocated Benefits:</b>   |                    |                  |                  |                  |                    |
| Health Benefits  | 584,541            |                  | 584,541          | 584,541          |                    |
| <b>Total Unallocated Benefits</b>  | <b>584,541</b>     | <b>-</b>         | <b>584,541</b>   | <b>584,541</b>   | <b>-</b>           |
| <b>Total Undistributed Expenditures</b>  | <b>1,507,936</b>   | <b>47,661</b>    | <b>1,555,597</b> | <b>1,538,680</b> | <b>16,917</b>      |
| <b>Total Expenditures - Current Expense</b>  | <b>3,978,155</b>   | <b>(104,396)</b> | <b>3,873,759</b> | <b>3,824,974</b> | <b>48,785</b>      |
| <b>Total Expenditures - School Based</b>   | <b>3,978,155</b>   | <b>(104,396)</b> | <b>3,873,759</b> | <b>3,824,974</b> | <b>48,785</b>      |
| <b>Other Financing Sources:</b>  |                    |                  |                  |                  |                    |
| Transfers In   | 3,978,155          | (104,396)        | 3,873,759        | 3,824,974        | 48,785             |
| <b>Total Other Financing Sources</b>   | <b>3,978,155</b>   | <b>(104,396)</b> | <b>3,873,759</b> | <b>3,824,974</b> | <b>48,785</b>      |
| <b>Excess (Deficiency) of Other Financing Sources<br/>Over (Under) Expenditures and Other Financing (Uses)</b> |                    |                  |                  |                  |                    |
| <b>Fund Balances, July 1</b>   |                    |                  |                  |                  |                    |
| <b>Fund Balances, June 30</b>  | <b>\$ -</b>        | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>        |

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

Year ended June 30, 2018

| School: John F. Kennedy                                  | Original<br>Budget | Transfers       | Final<br>Budget  | Actual           | Final to<br>Actual |
|--|--------------------|-----------------|------------------|------------------|--------------------|
| <b>Expense</b>   |                    |                 |                  |                  |                    |
| <b>Current:</b>  |                    |                 |                  |                  |                    |
| <b>Instruction - regular programs:</b>                   |                    |                 |                  |                  |                    |
| <b>Salaries of Teachers:</b>                             |                    |                 |                  |                  |                    |
| Grades 6-8   | \$ 115,324         | \$ (7,800)      | \$ 107,524       | \$ 107,165       | \$ 359             |
| Grades 9-12  | 250,284            | 58,335          | 308,619          | 308,619          |                    |
| <b>Undistributed Instruction:</b>                        |                    |                 |                  |                  |                    |
| General Supplies   | 5,210              | 3,035           | 8,245            | 6,351            | 1,894              |
| <b>Total Regular Programs</b>                            | <b>370,818</b>     | <b>53,570</b>   | <b>424,388</b>   | <b>422,135</b>   | <b>2,253</b>       |
| <b>Instruction - Special Education:</b>                  |                    |                 |                  |                  |                    |
| <b>Multiple Disabilities:</b>                            |                    |                 |                  |                  |                    |
| Salaries of Teachers                                     | 820,317            | (5,000)         | 815,317          | 812,678          | 2,639              |
| Other Salaries of Instruction                            | 495,575            | 16,951          | 512,526          | 511,545          | 981                |
| General Supplies   | 1,391              | (35)            | 1,356            | 922              | 434                |
| <b>Total Multiple Disabilities</b>                       | <b>1,317,283</b>   | <b>11,916</b>   | <b>1,329,199</b> | <b>1,325,145</b> | <b>4,054</b>       |
| <b>Autism:</b>   |                    |                 |                  |                  |                    |
| Salaries of Teachers                                     | 741,437            | 79,305          | 820,742          | 820,742          |                    |
| Other Salaries of Instruction                            | 240,919            | (58,544)        | 182,375          | 181,538          | 837                |
| General Supplies   | 5,178              | 11,000          | 16,178           | 9,199            | 6,979              |
| <b>Total Autism</b>                                      | <b>987,534</b>     | <b>31,761</b>   | <b>1,019,295</b> | <b>1,011,479</b> | <b>7,816</b>       |
| <b>Total Special Education</b>                           | <b>2,304,817</b>   | <b>43,677</b>   | <b>2,348,494</b> | <b>2,336,624</b> | <b>11,870</b>      |
| <b>School Sponsored Co-curricular Activities:</b>        |                    |                 |                  |                  |                    |
| Salaries   | 10,236             | (5,000)         | 5,236            | 2,525            | 2,711              |
| <b>Total School Sponsored Co-curricular Activities</b>   | <b>10,236</b>      | <b>(5,000)</b>  | <b>5,236</b>     | <b>2,525</b>     | <b>2,711</b>       |
| <b>Before/After School Programs:</b>                     |                    |                 |                  |                  |                    |
| Salaries of Teachers                                     | 48,870             | 3,531           | 52,401           | 52,401           |                    |
| Other Salaries for Instruction                           | 31,920             | 5,101           | 37,021           | 37,021           |                    |
| <b>Total Before/After School Programs</b>                | <b>80,790</b>      | <b>8,632</b>    | <b>89,422</b>    | <b>89,422</b>    | <b>-</b>           |
| <b>Total Instruction</b>                                 | <b>2,766,661</b>   | <b>100,879</b>  | <b>2,867,540</b> | <b>2,850,706</b> | <b>16,834</b>      |
| <b>Attendance and Social Work Services:</b>              |                    |                 |                  |                  |                    |
| Salaries   | 98,020             | 1,316           | 99,336           | 99,336           |                    |
| Salaries of Family Liaisons/Comm Parent Inv. Specialists | 53,095             | (10,000)        | 43,095           | 41,444           | 1,651              |
| <b>Total Attendance and Social Work Services</b>         | <b>151,115</b>     | <b>(8,684)</b>  | <b>142,431</b>   | <b>140,780</b>   | <b>1,651</b>       |
| <b>Health Services:</b>                                  |                    |                 |                  |                  |                    |
| Salaries   | 188,880            |                 | 188,880          | 188,190          | 690                |
| Other Salaries   | 62,299             | (7,000)         | 55,299           | 53,756           | 1,543              |
| Supplies and Materials                                   | 88                 |                 | 88               |                  | 88                 |
| <b>Total Health Services</b>                             | <b>251,267</b>     | <b>(7,000)</b>  | <b>244,267</b>   | <b>241,946</b>   | <b>2,321</b>       |
| <b>Guidance:</b>   |                    |                 |                  |                  |                    |
| Salaries of Other Professional Staff                     | 104,544            | (40,000)        | 64,544           | 60,051           | 4,493              |
| Supplies and Materials                                   | 250                |                 | 250              |                  | 250                |
| <b>Total Guidance</b>                                    | <b>104,794</b>     | <b>(40,000)</b> | <b>64,794</b>    | <b>60,051</b>    | <b>4,743</b>       |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2018

| School: John F. Kennedy  | Original<br>Budget | Transfers       | Final<br>Budget  | Actual           | Final to<br>Actual |
|--|--------------------|-----------------|------------------|------------------|--------------------|
| <b>Improvement of Instruction Services:</b>  |                    |                 |                  |                  |                    |
| Salaries of Supervisors of Instruction   | \$ 54,737          |                 | \$ 54,737        | \$ 54,425        | \$ 312             |
| Salaries of Secretarial and Clerical Assistants  | 53,951             |                 | 53,951           | 52,813           | 1,138              |
| Salaries of Facilitators, Math & Literacy Coaches  | 79,463             | \$ 10,565       | 90,028           | 90,028           |                    |
| Other Objects  | 2,142              |                 | 2,142            | 1,258            | 884                |
| <b>Total Improvement of Instruction Services</b>   | <b>190,293</b>     | <b>10,565</b>   | <b>200,858</b>   | <b>198,524</b>   | <b>2,334</b>       |
| <b>Support Services – School Administration:</b>   |                    |                 |                  |                  |                    |
| Salaries of Principals/Assistant Principals/Program Directors  | 206,987            | (888)           | 206,099          | 206,099          |                    |
| Salaries of Secretarial and Clerical Assistants  | 53,951             | 80,987          | 134,938          | 134,938          |                    |
| Other Salaries   | 186,760            | (90,241)        | 96,519           | 91,989           | 4,530              |
| Other Purchased Services (400-500 series)  | 2,316              |                 | 2,316            | 198              | 2,118              |
| Supplies and Materials   | 2,074              |                 | 2,074            | 1,656            | 418                |
| Other Objects  | 3,200              |                 | 3,200            | 1,330            | 1,870              |
| <b>Total Support Services – School Administration</b>  | <b>455,288</b>     | <b>(10,142)</b> | <b>445,146</b>   | <b>436,210</b>   | <b>8,936</b>       |
| <b>Security:</b>   |                    |                 |                  |                  |                    |
| Salaries   | 87,494             |                 | 87,494           | 86,659           | 835                |
| General Supplies   | 605                |                 | 605              | 605              |                    |
| <b>Total Security</b>  | <b>88,099</b>      | <b>-</b>        | <b>88,099</b>    | <b>87,264</b>    | <b>835</b>         |
| <b>Student Transportation Services:</b>  |                    |                 |                  |                  |                    |
| Contracted Services –Transportation (Other than<br>Between Home and School) – Vendors                          | 12,300             |                 | 12,300           | 5,487            | 6,813              |
| <b>Total Student Transportation Services</b>   | <b>12,300</b>      | <b>-</b>        | <b>12,300</b>    | <b>5,487</b>     | <b>6,813</b>       |
| <b>Unallocated Benefits:</b>   |                    |                 |                  |                  |                    |
| Health Benefits  | 957,997            |                 | 957,997          | 957,997          |                    |
| <b>Total Unallocated Benefits</b>  | <b>957,997</b>     | <b>-</b>        | <b>957,997</b>   | <b>957,997</b>   | <b>-</b>           |
| <b>Total Undistributed Expenditures</b>  | <b>2,211,153</b>   | <b>(55,261)</b> | <b>2,155,892</b> | <b>2,128,259</b> | <b>27,633</b>      |
| <b>Total Expenditures - Current Expense</b>  | <b>4,977,814</b>   | <b>45,618</b>   | <b>5,023,432</b> | <b>4,978,965</b> | <b>44,467</b>      |
| <b>Total Expenditures - School Based</b>   | <b>4,977,814</b>   | <b>45,618</b>   | <b>5,023,432</b> | <b>4,978,965</b> | <b>44,467</b>      |
| <b>Other Financing Sources:</b>  |                    |                 |                  |                  |                    |
| Transfers In   | 4,977,814          | 45,618          | 5,023,432        | 4,978,965        | 44,467             |
| <b>Total Other Financing Sources</b>   | <b>4,977,814</b>   | <b>45,618</b>   | <b>5,023,432</b> | <b>4,978,965</b> | <b>44,467</b>      |
| <b>Excess (Deficiency) of Other Financing Sources<br/>Over (Under) Expenditures and Other Financing (Uses)</b> |                    |                 |                  |                  |                    |
| <b>Fund Balances, July 1</b>   |                    |                 |                  |                  |                    |
| <b>Fund Balances, June 30</b>  | <b>\$ -</b>        | <b>\$ -</b>     | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>        |



Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2018

| School: Lafayette Street                                 | Original<br>Budget | Transfers        | Final<br>Budget  | Actual           | Final to<br>Actual |
|--|--------------------|------------------|------------------|------------------|--------------------|
| <b>Expense</b>   |                    |                  |                  |                  |                    |
| <b>Current:</b>  |                    |                  |                  |                  |                    |
| <b>Instruction - regular programs:</b>                   |                    |                  |                  |                  |                    |
| <b>Salaries of Teachers:</b>                             |                    |                  |                  |                  |                    |
| Kindergarten   | \$ 256,211         | \$ 9,599         | \$ 265,810       | \$ 261,999       | \$ 3,811           |
| Grades 1- 5  | 1,696,095          | (6,120)          | 1,689,975        | 1,680,923        | 9,052              |
| Grades 6-8   | 824,972            | (100,000)        | 724,972          | 714,752          | 10,220             |
| <b>Undistributed Instruction:</b>                        |                    |                  |                  |                  |                    |
| Other Salaries of Instruction                            | 197,242            | 7,111            | 204,353          | 204,353          |                    |
| General Supplies   | 84,079             | 21,514           | 105,593          | 98,838           | 6,755              |
| Textbooks  | 23,394             | (23,394)         |                  |                  |                    |
| Other Objects  | 28,357             | (442)            | 27,915           | 26,544           | 1,371              |
| <b>Total Regular Programs</b>                            | <b>3,110,350</b>   | <b>(91,732)</b>  | <b>3,018,618</b> | <b>2,987,409</b> | <b>31,209</b>      |
| <b>Instruction - Special Education:</b>                  |                    |                  |                  |                  |                    |
| <b>Learning and/or Language Disabilities:</b>            |                    |                  |                  |                  |                    |
| Salaries of Teachers                                     | 59,097             | (20,000)         | 39,097           | 36,652           | 2,445              |
| Other Salaries of Instruction                            | 1,400              |                  | 1,400            |                  | 1,400              |
| <b>Total Learning and/or Language Disabilities</b>       | <b>60,497</b>      | <b>(20,000)</b>  | <b>40,497</b>    | <b>36,652</b>    | <b>3,845</b>       |
| <b>Resource Room/Resource Center:</b>                    |                    |                  |                  |                  |                    |
| Salaries of Teachers                                     | 516,008            | (35,000)         | 481,008          | 478,046          | 2,962              |
| Other Salaries of Instruction                            | 9,800              | (9,000)          | 800              |                  | 800                |
| <b>Total Resource Room/Resource Center</b>               | <b>525,808</b>     | <b>(44,000)</b>  | <b>481,808</b>   | <b>478,046</b>   | <b>3,762</b>       |
| <b>Total Special Education</b>                           | <b>586,305</b>     | <b>(64,000)</b>  | <b>522,305</b>   | <b>514,698</b>   | <b>7,607</b>       |
| <b>Bilingual Education:</b>                              |                    |                  |                  |                  |                    |
| Salaries of Teachers                                     | 1,072,157          | 13,182           | 1,085,339        | 1,085,330        | 9                  |
| Other Salaries of Instruction                            | 16,800             | (16,000)         | 800              |                  | 800                |
| Textbooks  | 6,999              | (6,999)          |                  |                  |                    |
| <b>Total Bilingual Education</b>                         | <b>1,095,956</b>   | <b>(9,817)</b>   | <b>1,086,139</b> | <b>1,085,330</b> | <b>809</b>         |
| <b>School Sponsored Co-curricular Activities:</b>        |                    |                  |                  |                  |                    |
| Salaries   | 19,828             |                  | 19,828           | 17,709           | 2,119              |
| <b>Total School Sponsored Co-curricular Activities</b>   | <b>19,828</b>      | <b>-</b>         | <b>19,828</b>    | <b>17,709</b>    | <b>2,119</b>       |
| <b>Before/After School Programs:</b>                     |                    |                  |                  |                  |                    |
| Salaries of Teachers                                     | 16,146             | 2,534            | 18,680           | 14,249           | 4,431              |
| <b>Total Before/After School Programs</b>                | <b>16,146</b>      | <b>2,534</b>     | <b>18,680</b>    | <b>14,249</b>    | <b>4,431</b>       |
| <b>Total Instruction</b>                                 | <b>4,828,585</b>   | <b>(163,015)</b> | <b>4,665,570</b> | <b>4,619,395</b> | <b>46,175</b>      |
| <b>Attendance and Social Work Services:</b>              |                    |                  |                  |                  |                    |
| Salaries   | 98,020             | (23,000)         | 75,020           | 74,458           | 562                |
| Salaries of Family Liaisons/Comm Parent Inv. Specialists | 40,600             | (4,000)          | 36,600           | 35,034           | 1,566              |
| Supplies and Materials                                   | 501                |                  | 501              | 500              | 1                  |
| <b>Total Attendance and Social Work Services</b>         | <b>139,121</b>     | <b>(27,000)</b>  | <b>112,121</b>   | <b>109,992</b>   | <b>2,129</b>       |
| <b>Health Services:</b>                                  |                    |                  |                  |                  |                    |
| Salaries   | 245,800            | (40,000)         | 205,800          | 201,501          | 4,299              |
| Other Salaries   | 1,640              | 777              | 2,417            | 2,417            |                    |
| Supplies and Materials                                   | 2,031              |                  | 2,031            | 1,773            | 258                |
| <b>Total Health Services</b>                             | <b>249,471</b>     | <b>(39,223)</b>  | <b>210,248</b>   | <b>205,691</b>   | <b>4,557</b>       |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2018

| School: Lafayette Street   | Original<br>Budget | Transfers        | Final<br>Budget  | Actual           | Final to<br>Actual |
|--|--------------------|------------------|------------------|------------------|--------------------|
| <b>Guidance:</b>   |                    |                  |                  |                  |                    |
| Salaries of Other Professional Staff   | \$ 72,263          | \$ 7,690         | \$ 79,953        | \$ 79,953        |                    |
| Supplies and Materials   | 500                |                  | 500              | 500              |                    |
| <b>Total Guidance</b>  | <b>72,763</b>      | <b>7,690</b>     | <b>80,453</b>    | <b>80,453</b>    | <b>-</b>           |
| <b>Improvement of Instruction Services:</b>  |                    |                  |                  |                  |                    |
| Salaries of Supervisors of Instruction   | 164,211            |                  | 164,211          | 163,114          | \$ 1,097           |
| Salaries of Secretarial and Clerical Assistants  | 26,428             |                  | 26,428           | 26,356           | 72                 |
| Salaries of Facilitators, Math & Literacy Coaches                                      | 226,797            | 38,157           | 264,954          | 264,954          |                    |
| Other Objects  | 5,000              | (2,598)          | 2,402            | 2,402            |                    |
| <b>Total Improvement of Instruction Services</b>                                       | <b>422,436</b>     | <b>35,559</b>    | <b>457,995</b>   | <b>456,826</b>   | <b>1,169</b>       |
| <b>Educational Media/Library Services:</b>   |                    |                  |                  |                  |                    |
| Other Objects  | 8,000              |                  | 8,000            | 8,000            |                    |
| <b>Total Educational Media/Library Services</b>  | <b>8,000</b>       | <b>-</b>         | <b>8,000</b>     | <b>8,000</b>     | <b>-</b>           |
| <b>Support Services – School Administration:</b>                                       |                    |                  |                  |                  |                    |
| Salaries of Principals/Assistant Principals/Program Directors                          | 316,461            | 2,636            | 319,097          | 319,097          |                    |
| Salaries of Secretarial and Clerical Assistants  | 26,428             | 65,696           | 92,124           | 91,317           | 807                |
| Other Salaries   | 127,383            | (45,905)         | 81,478           | 81,478           |                    |
| Other Purchased Services (400-500 series)  | 10,605             |                  | 10,605           | 7,570            | 3,035              |
| Supplies and Materials   | 5,538              |                  | 5,538            | 5,493            | 45                 |
| Other Objects  | 3,750              | (537)            | 3,213            | 2,788            | 425                |
| <b>Total Support Services – School Administration</b>                                  | <b>490,165</b>     | <b>21,890</b>    | <b>512,055</b>   | <b>507,743</b>   | <b>4,312</b>       |
| <b>Security:</b>   |                    |                  |                  |                  |                    |
| Salaries   | 148,363            | 24,448           | 172,811          | 172,811          |                    |
| General Supplies   | 250                |                  | 250              | 213              | 37                 |
| <b>Total Security</b>  | <b>148,613</b>     | <b>24,448</b>    | <b>173,061</b>   | <b>173,024</b>   | <b>37</b>          |
| <b>Student Transportation Services:</b>  |                    |                  |                  |                  |                    |
| Contracted Services – Transportation (Other than<br>Between Home and School) – Vendors | 10,450             | 1,456            | 11,906           | 10,609           | 1,297              |
| <b>Total Student Transportation Services</b>   | <b>10,450</b>      | <b>1,456</b>     | <b>11,906</b>    | <b>10,609</b>    | <b>1,297</b>       |
| <b>Unallocated Benefits:</b>   |                    |                  |                  |                  |                    |
| Health Benefits  | 1,380,165          |                  | 1,380,165        | 1,380,165        |                    |
| <b>Total Unallocated Benefits</b>  | <b>1,380,165</b>   | <b>-</b>         | <b>1,380,165</b> | <b>1,380,165</b> | <b>-</b>           |
| <b>Total Undistributed Expenditures</b>  | <b>2,921,184</b>   | <b>24,820</b>    | <b>2,946,004</b> | <b>2,932,503</b> | <b>13,501</b>      |
| <b>Total Expenditures - Current Expense</b>  | <b>7,749,769</b>   | <b>(138,195)</b> | <b>7,611,574</b> | <b>7,551,898</b> | <b>59,676</b>      |
| <b>Capital Outlay:</b>   |                    |                  |                  |                  |                    |
| <b>Equipment:</b>  |                    |                  |                  |                  |                    |
| Regular Programs - Instruction:  |                    |                  |                  |                  |                    |
| Grades 1-5   |                    | 11,000           | 11,000           | 11,000           |                    |
| <b>Total Equipment</b>   | <b>-</b>           | <b>11,000</b>    | <b>11,000</b>    | <b>11,000</b>    | <b>-</b>           |
| <b>Total Expenditures - School Based</b>   | <b>7,749,769</b>   | <b>(127,195)</b> | <b>7,622,574</b> | <b>7,562,898</b> | <b>59,676</b>      |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2018

| School: Lafayette Street   | Original<br>Budget | Transfers    | Final<br>Budget | Actual       | Final to<br>Actual |
|--|--------------------|--------------|-----------------|--------------|--------------------|
| Other Financing Sources:   |                    |              |                 |              |                    |
| Transfers In   | \$ 7,749,769       | \$ (127,195) | \$ 7,622,574    | \$ 7,562,898 | \$ 59,676          |
| Total Other Financing Sources  | 7,749,769          | (127,195)    | 7,622,574       | 7,562,898    | 59,676             |
| Excess (Deficiency) of Other Financing Sources<br>Over (Under) Expenditures and Other Financing (Uses) |                    |              |                 |              |                    |
| Fund Balances, July 1  |                    |              |                 |              |                    |
| Fund Balances, June 30   | \$ -               | \$ -         | \$ -            | \$ -         | \$ -               |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2018

| School: Lincoln  | Original<br>Budget | Transfers       | Final<br>Budget  | Actual           | Final to<br>Actual |
|--|--------------------|-----------------|------------------|------------------|--------------------|
| <b>Expense</b>   |                    |                 |                  |                  |                    |
| <b>Current:</b>  |                    |                 |                  |                  |                    |
| <b>Instruction - regular programs:</b>                   |                    |                 |                  |                  |                    |
| <b>Salaries of Teachers:</b>                             |                    |                 |                  |                  |                    |
| Kindergarten   | \$ 168,584         | \$ (38,832)     | \$ 129,752       | \$ 128,026       | \$ 1,726           |
| Grades 1- 5  | 1,197,700          | 62,665          | 1,260,365        | 1,260,365        |                    |
| Grades 6-8   | 377,495            | 3,016           | 380,511          | 380,511          |                    |
| <b>Undistributed Instruction:</b>                        |                    |                 |                  |                  |                    |
| Other Salaries of Instruction                            | 66,465             | 973             | 67,438           | 67,438           |                    |
| Other Purchased Services                                 | 5,000              |                 | 5,000            | 680              | 4,320              |
| General Supplies   | 64,901             | 8,400           | 73,301           | 55,006           | 18,295             |
| Textbooks  | 3,654              |                 | 3,654            |                  | 3,654              |
| Other Objects  | 14,500             | (14,200)        | 300              |                  | 300                |
| <b>Total Regular Programs</b>                            | <b>1,898,299</b>   | <b>22,022</b>   | <b>1,920,321</b> | <b>1,892,026</b> | <b>28,295</b>      |
| <b>Instruction - Special Education:</b>                  |                    |                 |                  |                  |                    |
| <b>Learning and/or Language Disabilities:</b>            |                    |                 |                  |                  |                    |
| Salaries of Teachers                                     | 230,514            | (40,000)        | 190,514          | 180,597          | 9,917              |
| Other Salaries of Instruction                            | 2,800              | 6,634           | 9,434            | 9,434            |                    |
| General Supplies   | 18,340             |                 | 18,340           |                  | 18,340             |
| <b>Total Learning and/or Language Disabilities</b>       | <b>251,654</b>     | <b>(33,366)</b> | <b>218,288</b>   | <b>190,031</b>   | <b>28,257</b>      |
| <b>Resource Room/Resource Center:</b>                    |                    |                 |                  |                  |                    |
| Salaries of Teachers                                     | 187,185            | 7,661           | 194,846          | 194,846          |                    |
| Other Salaries of Instruction                            | 2,800              |                 | 2,800            | 476              | 2,324              |
| General Supplies   | 6,237              |                 | 6,237            |                  | 6,237              |
| <b>Total Resource Room/Resource Center</b>               | <b>196,222</b>     | <b>7,661</b>    | <b>203,883</b>   | <b>195,322</b>   | <b>8,561</b>       |
| <b>Total Special Education</b>                           | <b>447,876</b>     | <b>(25,705)</b> | <b>422,171</b>   | <b>385,353</b>   | <b>36,818</b>      |
| <b>School Sponsored Co-curricular Activities:</b>        |                    |                 |                  |                  |                    |
| Salaries   | 29,039             | (259)           | 28,780           | 28,780           |                    |
| Supplies and Materials                                   | 2,000              |                 | 2,000            |                  | 2,000              |
| <b>Total School Sponsored Co-curricular Activities</b>   | <b>31,039</b>      | <b>(259)</b>    | <b>30,780</b>    | <b>28,780</b>    | <b>2,000</b>       |
| <b>School Sponsored Athletics:</b>                       |                    |                 |                  |                  |                    |
| Salaries   | 13,590             | (3,000)         | 10,590           | 6,886            | 3,704              |
| Supplies and Materials                                   | 2,400              |                 | 2,400            |                  | 2,400              |
| <b>Total School Sponsored Athletics</b>                  | <b>15,990</b>      | <b>(3,000)</b>  | <b>12,990</b>    | <b>6,886</b>     | <b>6,104</b>       |
| <b>Before/After School Programs:</b>                     |                    |                 |                  |                  |                    |
| Salaries of Teachers                                     | 34,632             | (27,000)        | 7,632            |                  | 7,632              |
| <b>Total Before/After School Programs</b>                | <b>34,632</b>      | <b>(27,000)</b> | <b>7,632</b>     | <b>-</b>         | <b>7,632</b>       |
| <b>Total Instruction</b>                                 | <b>2,427,836</b>   | <b>(33,942)</b> | <b>2,393,894</b> | <b>2,313,045</b> | <b>80,849</b>      |
| <b>Attendance and Social Work Services:</b>              |                    |                 |                  |                  |                    |
| Salaries   | 98,780             | 1,344           | 100,124          | 99,364           | 760                |
| Salaries of Family Liaisons/Comm Parent Inv. Specialists | 42,630             | 1,712           | 44,342           | 44,342           |                    |
| Supplies and Materials                                   | 1,500              |                 | 1,500            | 872              | 628                |
| <b>Total Attendance and Social Work Services</b>         | <b>142,910</b>     | <b>3,056</b>    | <b>145,966</b>   | <b>144,578</b>   | <b>1,388</b>       |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2018

| School: Lincoln  | Original<br>Budget | Transfers       | Final<br>Budget  | Actual           | Final to<br>Actual |
|--|--------------------|-----------------|------------------|------------------|--------------------|
| <b>Health Services:</b>  |                    |                 |                  |                  |                    |
| Salaries   | \$ 91,350          | \$ 14,336       | \$ 105,686       | \$ 105,686       |                    |
| Other Salaries   | 592                | 262             | 854              | 853              | \$ 1               |
| Supplies and Materials   | 1,260              |                 | 1,260            | 83               | 1,177              |
| <b>Total Health Services</b>   | <b>93,202</b>      | <b>14,598</b>   | <b>107,800</b>   | <b>106,622</b>   | <b>1,178</b>       |
| <b>Guidance:</b>   |                    |                 |                  |                  |                    |
| Supplies and Materials   | 1,100              |                 | 1,100            |                  | 1,100              |
| <b>Total Guidance</b>  | <b>1,100</b>       | <b>-</b>        | <b>1,100</b>     | <b>-</b>         | <b>1,100</b>       |
| <b>Improvement of Instruction Services:</b>  |                    |                 |                  |                  |                    |
| Salaries of Supervisors of Instruction   | 48,937             | 453             | 49,390           | 49,390           |                    |
| Salaries of Secretarial and Clerical Assistants  | 24,324             | 915             | 25,239           | 25,239           |                    |
| Salaries of Facilitators, Math & Literacy Coaches                                      | 177,364            | 24,698          | 202,062          | 202,062          |                    |
| Other Objects  | 3,000              |                 | 3,000            | 1,664            | 1,336              |
| <b>Total Improvement of Instruction Services</b>                                       | <b>253,625</b>     | <b>26,066</b>   | <b>279,691</b>   | <b>278,355</b>   | <b>1,336</b>       |
| <b>Instructional Staff Training Services:</b>  |                    |                 |                  |                  |                    |
| Purchased Professional - Education Services  |                    | 5,500           | 5,500            | 4,500            | 1,000              |
| <b>Total Instructional Staff Training Services</b>                                     | <b>-</b>           | <b>5,500</b>    | <b>5,500</b>     | <b>4,500</b>     | <b>1,000</b>       |
| <b>Support Services - School Administration:</b>                                       |                    |                 |                  |                  |                    |
| Salaries of Principals/Assistant Principals/Program Directors                          | 179,434            |                 | 179,434          | 177,985          | 1,449              |
| Salaries of Secretarial and Clerical Assistants  | 24,324             | 1,006           | 25,330           | 25,330           |                    |
| Other Salaries   | 151,762            | (70,000)        | 81,762           | 73,971           | 7,791              |
| Other Purchased Services (400-500 series)  | 7,576              |                 | 7,576            | 6,437            | 1,139              |
| Supplies and Materials   | 3,689              | (1)             | 3,688            | 442              | 3,246              |
| Other Objects  | 7,000              |                 | 7,000            | 700              | 6,300              |
| <b>Total Support Services - School Administration</b>                                  | <b>373,785</b>     | <b>(68,995)</b> | <b>304,790</b>   | <b>284,865</b>   | <b>19,925</b>      |
| <b>Security:</b>   |                    |                 |                  |                  |                    |
| Salaries   | 84,223             | (25,000)        | 59,223           | 52,343           | 6,880              |
| General Supplies   | 900                |                 | 900              |                  | 900                |
| <b>Total Security</b>  | <b>85,123</b>      | <b>(25,000)</b> | <b>60,123</b>    | <b>52,343</b>    | <b>7,780</b>       |
| <b>Student Transportation Services:</b>  |                    |                 |                  |                  |                    |
| Contracted Services - Transportation (Other than<br>Between Home and School) - Vendors | 13,007             |                 | 13,007           | 568              | 12,439             |
| <b>Total Student Transportation Services</b>   | <b>13,007</b>      | <b>-</b>        | <b>13,007</b>    | <b>568</b>       | <b>12,439</b>      |
| <b>Unallocated Benefits:</b>   |                    |                 |                  |                  |                    |
| Health Benefits  | 633,252            |                 | 633,252          | 633,252          |                    |
| <b>Total Unallocated Benefits</b>  | <b>633,252</b>     | <b>-</b>        | <b>633,252</b>   | <b>633,252</b>   | <b>-</b>           |
| <b>Total Undistributed Expenditures</b>  | <b>1,596,004</b>   | <b>(44,775)</b> | <b>1,551,229</b> | <b>1,505,083</b> | <b>46,146</b>      |
| <b>Total Expenditures - Current Expense</b>  | <b>4,023,840</b>   | <b>(78,717)</b> | <b>3,945,123</b> | <b>3,818,128</b> | <b>126,995</b>     |
| <b>Capital Outlay:</b>   |                    |                 |                  |                  |                    |
| <b>Equipment:</b>  |                    |                 |                  |                  |                    |
| <b>Undistributed Expenditures:</b>   |                    |                 |                  |                  |                    |
| Non-Instructional Equipment  | 13,412             | 300             | 13,712           | 13,604           | 108                |
| <b>Total Equipment</b>   | <b>13,412</b>      | <b>300</b>      | <b>13,712</b>    | <b>13,604</b>    | <b>108</b>         |
| <b>Total Expenditures - School Based</b>   | <b>4,037,252</b>   | <b>(78,417)</b> | <b>3,958,835</b> | <b>3,831,732</b> | <b>127,103</b>     |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2018

| School: Lincoln  | Original<br>Budget | Transfers   | Final<br>Budget | Actual       | Final to<br>Actual |
|--|--------------------|-------------|-----------------|--------------|--------------------|
| Other Financing Sources:   |                    |             |                 |              |                    |
| Transfers In   | \$ 4,037,252       | \$ (78,417) | \$ 3,958,835    | \$ 3,831,732 | \$ 127,103         |
| Total Other Financing Sources  | 4,037,252          | (78,417)    | 3,958,835       | 3,831,732    | 127,103            |
| Excess (Deficiency) of Other Financing Sources<br>Over (Under) Expenditures and Other Financing (Uses) |                    |             |                 |              |                    |
| Fund Balances, July 1  |                    |             |                 |              |                    |
| Fund Balances, June 30   | \$ -               | \$ -        | \$ -            | \$ -         | \$ -               |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2018

School: Louise A. Spencer

|  | Original<br>Budget | Transfers       | Final<br>Budget  | Actual           | Final to<br>Actual |
|--|--------------------|-----------------|------------------|------------------|--------------------|
| <b>Expense</b>                                     |                    |                 |                  |                  |                    |
| <b>Current:</b>                                    |                    |                 |                  |                  |                    |
| <b>Instruction - regular programs:</b>             |                    |                 |                  |                  |                    |
| <b>Salaries of Teachers:</b>                       |                    |                 |                  |                  |                    |
| Kindergarten                                       | \$ 162,354         | \$ 65,904       | \$ 228,258       | \$ 228,258       |                    |
| Grades 1- 5  | 1,582,554          | (35,354)        | 1,547,200        | 1,543,926        | \$ 3,274           |
| Grades 6-8   | 762,100            | 120,945         | 883,045          | 879,677          | 3,368              |
| <b>Undistributed Instruction:</b>                  |                    |                 |                  |                  |                    |
| Other Salaries of Instruction                      | 101,571            |                 | 101,571          | 100,089          | 1,482              |
| Other Purchased Services                           | 1,875              |                 | 1,875            |                  | 1,875              |
| General Supplies                                   | 46,038             | (7,439)         | 38,599           | 36,948           | 1,651              |
| Textbooks  | 2,500              |                 | 2,500            |                  | 2,500              |
| Other Objects                                      | 13,301             | (1,500)         | 11,801           | 1,404            | 10,397             |
| <b>Total Regular Programs</b>                      | <b>2,672,293</b>   | <b>142,556</b>  | <b>2,814,849</b> | <b>2,790,302</b> | <b>24,547</b>      |
| <b>Instruction - Special Education:</b>            |                    |                 |                  |                  |                    |
| <b>Learning and/or Language Disabilities:</b>      |                    |                 |                  |                  |                    |
| Salaries of Teachers                               | 53,580             | 3,276           | 56,856           | 56,856           |                    |
| Other Salaries of Instruction                      | 11,200             | (2,000)         | 9,200            | 4,663            | 4,537              |
| <b>Total Learning and/or Language Disabilities</b> | <b>64,780</b>      | <b>1,276</b>    | <b>66,056</b>    | <b>61,519</b>    | <b>4,537</b>       |
| <b>Behavioral Disabilities:</b>                    |                    |                 |                  |                  |                    |
| Salaries of Teachers                               | 121,741            | 14,739          | 136,480          | 136,480          |                    |
| Other Salaries of Instruction                      | 2,800              | (2,680)         | 120              | 120              |                    |
| <b>Total Behavioral Disabilities</b>               | <b>124,541</b>     | <b>12,059</b>   | <b>136,600</b>   | <b>136,600</b>   | <b>-</b>           |
| <b>Multiple Disabilities:</b>                      |                    |                 |                  |                  |                    |
| Salaries of Teachers                               | 90,200             | 4,554           | 94,754           | 94,754           |                    |
| Other Salaries of Instruction                      | 5,200              | 1,191           | 6,391            | 6,391            |                    |
| General Supplies                                   | 3,000              |                 | 3,000            | 996              | 2,004              |
| <b>Total Multiple Disabilities</b>                 | <b>98,400</b>      | <b>5,745</b>    | <b>104,145</b>   | <b>102,141</b>   | <b>2,004</b>       |
| <b>Resource Room/Resource Center:</b>              |                    |                 |                  |                  |                    |
| Salaries of Teachers                               | 307,362            | (44,000)        | 263,362          | 261,503          | 1,859              |
| Other Salaries of Instruction                      | 5,600              | (4,000)         | 1,600            | 900              | 700                |
| General Supplies                                   | 750                |                 | 750              | 750              |                    |
| <b>Total Resource Room/Resource Center</b>         | <b>313,712</b>     | <b>(48,000)</b> | <b>265,712</b>   | <b>263,153</b>   | <b>2,559</b>       |
| <b>Autism:</b>                                     |                    |                 |                  |                  |                    |
| Salaries of Teachers                               | 542,598            | 126,128         | 668,726          | 668,726          |                    |
| Other Salaries of Instruction                      | 13,600             | 187             | 13,787           | 11,387           | 2,400              |
| General Supplies                                   | 10,800             |                 | 10,800           | 10,783           | 17                 |
| <b>Total Autism</b>                                | <b>566,998</b>     | <b>126,315</b>  | <b>693,313</b>   | <b>690,896</b>   | <b>2,417</b>       |
| <b>Total Special Education</b>                     | <b>1,168,431</b>   | <b>97,395</b>   | <b>1,265,826</b> | <b>1,254,309</b> | <b>11,517</b>      |
| <b>Bilingual Education:</b>                        |                    |                 |                  |                  |                    |
| Salaries of Teachers                               | 556,802            | (35,971)        | 520,831          | 517,897          | 2,934              |
| Other Salaries of Instruction                      | 43,705             | (10,648)        | 33,057           | 32,857           | 200                |
| <b>Total Bilingual Education</b>                   | <b>600,507</b>     | <b>(46,619)</b> | <b>553,888</b>   | <b>550,754</b>   | <b>3,134</b>       |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2018

| School: Louise A. Spencer                                      | Original Budget  | Transfers       | Final Budget     | Actual           | Final to Actual |
|--|------------------|-----------------|------------------|------------------|-----------------|
| <b>School Sponsored Co-curricular Activities:</b>              |                  |                 |                  |                  |                 |
| Salaries   | \$ 11,830        | \$ 6,287        | \$ 18,117        | \$ 18,117        |                 |
| Supplies and Materials   | 5,762            |                 | 5,762            | 1,522            | \$ 4,240        |
| <b>Total School Sponsored Co-curricular Activities</b>         | <b>17,592</b>    | <b>6,287</b>    | <b>23,879</b>    | <b>19,639</b>    | <b>4,240</b>    |
| <b>School Sponsored Athletics:</b>                             |                  |                 |                  |                  |                 |
| Salaries   | 9,541            |                 | 9,541            | 9,541            |                 |
| Supplies and Materials   | 5,250            |                 | 5,250            | 5,026            | 224             |
| <b>Total School Sponsored Athletics</b>                        | <b>14,791</b>    | <b>-</b>        | <b>14,791</b>    | <b>14,567</b>    | <b>224</b>      |
| <b>Before/After School Programs:</b>                           |                  |                 |                  |                  |                 |
| Other Salaries for Instruction                                 | 17,661           | 7,992           | 25,653           | 25,653           |                 |
| <b>Total Before/After School Programs</b>                      | <b>17,661</b>    | <b>7,992</b>    | <b>25,653</b>    | <b>25,653</b>    | <b>-</b>        |
| <b>Other Supplemental/At-Risk Programs - Instruction:</b>      |                  |                 |                  |                  |                 |
| Purchased Professional & Technical Services                    | 7,000            | -               | 7,000            | 6,750            | 250             |
| <b>Total Other Supplemental/At-Risk Programs - Instruction</b> | <b>7,000</b>     | <b>-</b>        | <b>7,000</b>     | <b>6,750</b>     | <b>250</b>      |
| <b>Total Instruction</b>                                       | <b>4,498,275</b> | <b>207,611</b>  | <b>4,705,886</b> | <b>4,661,974</b> | <b>43,912</b>   |
| <b>Attendance and Social Work Services:</b>                    |                  |                 |                  |                  |                 |
| Salaries of Family Liaisons/Comm Parent Inv. Specialists       | 35,038           | 2,579           | 37,617           | 37,617           |                 |
| Supplies and Materials   | 500              |                 | 500              | 499              | 1               |
| <b>Total Attendance and Social Work Services</b>               | <b>35,538</b>    | <b>2,579</b>    | <b>38,117</b>    | <b>38,116</b>    | <b>1</b>        |
| <b>Health Services:</b>  |                  |                 |                  |                  |                 |
| Salaries   | 187,845          | (18,000)        | 169,845          | 168,911          | 934             |
| Other Salaries   | 2,050            | 292             | 2,342            | 2,341            | 1               |
| Supplies and Materials   | 1,000            |                 | 1,000            | 465              | 535             |
| <b>Total Health Services</b>                                   | <b>190,895</b>   | <b>(17,708)</b> | <b>173,187</b>   | <b>171,717</b>   | <b>1,470</b>    |
| <b>Guidance:</b>   |                  |                 |                  |                  |                 |
| Salaries of Other Professional Staff                           | 198,115          | (36,000)        | 162,115          | 161,835          | 280             |
| Other Salaries   | 1,200            |                 | 1,200            |                  | 1,200           |
| Supplies and Materials   | 1,000            |                 | 1,000            | 986              | 14              |
| <b>Total Guidance</b>  | <b>200,315</b>   | <b>(36,000)</b> | <b>164,315</b>   | <b>162,821</b>   | <b>1,494</b>    |
| <b>Improvement of Instruction Services:</b>                    |                  |                 |                  |                  |                 |
| Salaries of Supervisors of Instruction                         | 102,225          | (53,000)        | 49,225           | 48,712           | 513             |
| Salaries of Secretarial and Clerical Assistants                | 53,234           |                 | 53,234           | 53,186           | 48              |
| Salaries of Facilitators, Math & Literacy Coaches              | 102,740          |                 | 102,740          | 101,415          | 1,325           |
| <b>Total Improvement of Instruction Services</b>               | <b>258,199</b>   | <b>(53,000)</b> | <b>205,199</b>   | <b>203,313</b>   | <b>1,886</b>    |
| <b>Educational Media/Library Services:</b>                     |                  |                 |                  |                  |                 |
| Supplies and Materials   | 7,500            |                 | 7,500            | 6,806            | 694             |
| <b>Total Educational Media/Library Services</b>                | <b>7,500</b>     | <b>-</b>        | <b>7,500</b>     | <b>6,806</b>     | <b>694</b>      |
| <b>Instructional Staff Training Services:</b>                  |                  |                 |                  |                  |                 |
| Purchased Professional -Education Services                     | 3,000            |                 | 3,000            |                  | 3,000           |
| <b>Total Instructional Staff Training Services</b>             | <b>3,000</b>     | <b>-</b>        | <b>3,000</b>     | <b>-</b>         | <b>3,000</b>    |



Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2018

| School: Louise A. Spencer  | Original<br>Budget | Transfers       | Final<br>Budget  | Actual           | Final to<br>Actual |
|--|--------------------|-----------------|------------------|------------------|--------------------|
| <b>Support Services – School Administration:</b>   |                    |                 |                  |                  |                    |
| Salaries of Principals/Assistant Principals/Program Directors  | \$ 221,848         | \$ (17,970)     | \$ 203,878       | \$ 203,878       |                    |
| Salaries of Secretarial and Clerical Assistants  | 53,234             | 1,833           | 55,067           | 53,292           | \$ 1,775           |
| Other Salaries   | 206,807            | 65,667          | 272,474          | 271,179          | 1,295              |
| Other Purchased Services (400-500 series)  | 16,600             | 7,439           | 24,039           | 11,582           | 12,457             |
| Supplies and Materials   | 1,000              |                 | 1,000            | 732              | 268                |
| Other Objects  | 7,245              |                 | 7,245            | 1,935            | 5,310              |
| <b>Total Support Services – School Administration</b>  | <b>506,734</b>     | <b>56,969</b>   | <b>563,703</b>   | <b>542,598</b>   | <b>21,105</b>      |
| <b>Security:</b>   |                    |                 |                  |                  |                    |
| Salaries   | 168,709            | (3,000)         | 165,709          | 165,213          | 496                |
| General Supplies   | 2,000              | (292)           | 1,708            | 409              | 1,299              |
| <b>Total Security</b>  | <b>170,709</b>     | <b>(3,292)</b>  | <b>167,417</b>   | <b>165,622</b>   | <b>1,795</b>       |
| <b>Student Transportation Services:</b>  |                    |                 |                  |                  |                    |
| Contracted Services –Transportation (Other than<br>Between Home and School) – Vendors                          | 12,925             |                 | 12,925           | 8,359            | 4,566              |
| <b>Total Student Transportation Services</b>   | <b>12,925</b>      | <b>-</b>        | <b>12,925</b>    | <b>8,359</b>     | <b>4,566</b>       |
| <b>Unallocated Benefits:</b>   |                    |                 |                  |                  |                    |
| Health Benefits  | 1,510,063          |                 | 1,510,063        | 1,510,063        |                    |
| <b>Total Unallocated Benefits</b>  | <b>1,510,063</b>   | <b>-</b>        | <b>1,510,063</b> | <b>1,510,063</b> | <b>-</b>           |
| <b>Total Undistributed Expenditures</b>  | <b>2,895,878</b>   | <b>(50,452)</b> | <b>2,845,426</b> | <b>2,809,415</b> | <b>36,011</b>      |
| <b>Total Expenditures - Current Expense</b>  | <b>7,394,153</b>   | <b>157,159</b>  | <b>7,551,312</b> | <b>7,471,389</b> | <b>79,923</b>      |
| <b>Capital Outlay:</b>   |                    |                 |                  |                  |                    |
| <b>Equipment:</b>  |                    |                 |                  |                  |                    |
| Special Education - Instruction:   |                    |                 |                  |                  |                    |
| Autism   | 9,200              |                 | 9,200            |                  | 9,200              |
| <b>Total Equipment</b>   | <b>9,200</b>       | <b>-</b>        | <b>9,200</b>     | <b>-</b>         | <b>9,200</b>       |
| <b>Total Expenditures - School Based</b>   | <b>7,403,353</b>   | <b>157,159</b>  | <b>7,560,512</b> | <b>7,471,389</b> | <b>89,123</b>      |
| <b>Other Financing Sources:</b>  |                    |                 |                  |                  |                    |
| Transfers In   | 7,403,353          | 157,159         | 7,560,512        | 7,471,389        | 89,123             |
| <b>Total Other Financing Sources</b>   | <b>7,403,353</b>   | <b>157,159</b>  | <b>7,560,512</b> | <b>7,471,389</b> | <b>89,123</b>      |
| <b>Excess (Deficiency) of Other Financing Sources<br/>Over (Under) Expenditures and Other Financing (Uses)</b> |                    |                 |                  |                  |                    |
| <b>Fund Balances, July 1</b>   |                    |                 |                  |                  |                    |
| <b>Fund Balances, June 30</b>  | <b>\$ -</b>        | <b>\$ -</b>     | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>        |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2018

School: Luis Munoz Marin (Broadway)

Expense

Current:

Instruction - regular programs:

Salaries of Teachers:

Kindergarten

\$ 190,016 \$ 19,608 \$ 209,624 \$ 209,624

Grades 1- 5

1,037,014 31,116 1,068,130 1,063,485 \$ 4,645

Grades 6-8

1,468,832 (90,704) 1,378,128 1,377,802 326

Undistributed Instruction:

Other Salaries of Instruction

99,370 99,370 97,833 1,537

General Supplies

62,148 19,111 81,259 77,356 3,903

Textbooks

14,111 (14,111)

Other Objects

9,135 6,500 15,635 6,686 8,949

Total Regular Programs

2,880,626 (28,480) 2,852,146 2,832,786 19,360

Instruction - Special Education:

Learning and/or Language Disabilities:

Salaries of Teachers

187,491 (50,000) 137,491 136,626 865

Other Salaries of Instruction

5,600 5,600 1,344 4,256

Total Learning and/or Language Disabilities

193,091 (50,000) 143,091 137,970 5,121

Behavioral Disabilities:

Salaries of Teachers

150,706 (40,000) 110,706 109,107 1,599

Other Salaries of Instruction

96,863 96,863 94,114 2,749

Total Behavioral Disabilities

247,569 (40,000) 207,569 203,221 4,348

Multiple Disabilities:

Salaries of Teachers

226,648 (35,000) 191,648 182,363 9,285

Other Salaries of Instruction

5,600 (5,000) 600 140 460

Total Multiple Disabilities

232,248 (40,000) 192,248 182,503 9,745

Resource Room/Resource Center:

Salaries of Teachers

481,072 (110,471) 370,601 369,621 980

Other Salaries of Instruction

8,400 (8,000) 400 400

Total Resource Room/Resource Center

489,472 (118,471) 371,001 369,621 1,380

Total Special Education

1,162,380 (248,471) 913,909 893,315 20,594

Bilingual Education:

Salaries of Teachers

494,579 (19,775) 474,804 460,447 14,357

Other Salaries of Instruction

11,200 14,826 26,026 26,026

Other Purchased Services

561 (561)

Total Bilingual Education

506,340 (5,510) 500,830 486,473 14,357

School Sponsored Co-curricular Activities:

Salaries

6,461 6,470 12,931 9,455 3,476

Total School Sponsored Co-curricular Activities

6,461 6,470 12,931 9,455 3,476

School Sponsored Athletics:

Salaries

8,098 4,049 12,147 4,049 8,098

Total School Sponsored Athletics

8,098 4,049 12,147 4,049 8,098

Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2018

| School: Luis Munoz Marin (Broadway)  | Original<br>Budget | Transfers        | Final<br>Budget  | Actual           | Final to<br>Actual |
|--|--------------------|------------------|------------------|------------------|--------------------|
| <b>Before/After School Programs:</b>   |                    |                  |                  |                  |                    |
| Salaries of Teachers   | \$ 162,000         | \$ 143,437       | \$ 305,437       | \$ 305,437       |                    |
| <b>Total Before/After School Programs</b>  | <b>162,000</b>     | <b>143,437</b>   | <b>305,437</b>   | <b>305,437</b>   | <b>-</b>           |
| <b>Total Instruction</b>   | <b>4,725,905</b>   | <b>(128,505)</b> | <b>4,597,400</b> | <b>4,531,515</b> | <b>\$ 65,885</b>   |
| <b>Attendance and Social Work Services:</b>  |                    |                  |                  |                  |                    |
| Salaries   | 263,408            | (15,000)         | 248,408          | 245,337          | 3,071              |
| Salaries of Family Liaisons/Comm Parent Inv. Specialists                               | 42,630             | 1,712            | 44,342           | 44,342           |                    |
| <b>Total Attendance and Social Work Services</b>                                       | <b>306,038</b>     | <b>(13,288)</b>  | <b>292,750</b>   | <b>289,679</b>   | <b>3,071</b>       |
| <b>Health Services:</b>  |                    |                  |                  |                  |                    |
| Salaries   | 203,211            | (31,000)         | 172,211          | 172,152          | 59                 |
| Other Salaries   | 1,640              | 1,334            | 2,974            | 2,974            |                    |
| <b>Total Health Services</b>   | <b>204,851</b>     | <b>(29,666)</b>  | <b>175,185</b>   | <b>175,126</b>   | <b>59</b>          |
| <b>Improvement of Instruction Services:</b>  |                    |                  |                  |                  |                    |
| Salaries of Supervisors of Instruction   | 148,262            |                  | 148,262          | 147,563          | 699                |
| Salaries of Secretarial and Clerical Assistants  | 49,685             | 113              | 49,798           | 49,798           |                    |
| Salaries of Facilitators, Math & Literacy Coaches                                      | 61,584             | 42,538           | 104,122          | 103,154          | 968                |
| Other Purchased Services   | 14,090             | (13,090)         | 1,000            | 680              | 320                |
| Other Objects  | 24,000             | (3,000)          | 21,000           | 17,126           | 3,874              |
| <b>Total Improvement of Instruction Services</b>                                       | <b>297,621</b>     | <b>26,561</b>    | <b>324,182</b>   | <b>318,321</b>   | <b>5,861</b>       |
| <b>Instructional Staff Training Services:</b>  |                    |                  |                  |                  |                    |
| Purchased Professional - Education Services  | 65,628             | (23,658)         | 41,970           | 39,950           | 2,020              |
| <b>Total Instructional Staff Training Services</b>                                     | <b>65,628</b>      | <b>(23,658)</b>  | <b>41,970</b>    | <b>39,950</b>    | <b>2,020</b>       |
| <b>Support Services - School Administration:</b>                                       |                    |                  |                  |                  |                    |
| Salaries of Principals/Assistant Principals/Program Directors                          | 282,383            |                  | 282,383          | 281,048          | 1,335              |
| Salaries of Secretarial and Clerical Assistants  | 49,685             | 88,869           | 138,554          | 138,554          |                    |
| Other Salaries   | 173,428            | (84,322)         | 89,106           | 86,866           | 2,240              |
| Other Purchased Services (400-500 series)  | 23,665             |                  | 23,665           | 17,341           | 6,324              |
| Other Objects  | 1,095              | 6,800            | 7,895            | 4,051            | 3,844              |
| <b>Total Support Services - School Administration</b>                                  | <b>530,256</b>     | <b>11,347</b>    | <b>541,603</b>   | <b>527,860</b>   | <b>13,743</b>      |
| <b>Security:</b>   |                    |                  |                  |                  |                    |
| Salaries   | 100,050            | (20,000)         | 80,050           | 75,095           | 4,955              |
| <b>Total Security</b>  | <b>100,050</b>     | <b>(20,000)</b>  | <b>80,050</b>    | <b>75,095</b>    | <b>4,955</b>       |
| <b>Student Transportation Services:</b>  |                    |                  |                  |                  |                    |
| Contracted Services - Transportation (Other than<br>Between Home and School) - Vendors | 10,373             | 7,500            | 17,873           | 13,156           | 4,717              |
| <b>Total Student Transportation Services</b>   | <b>10,373</b>      | <b>7,500</b>     | <b>17,873</b>    | <b>13,156</b>    | <b>4,717</b>       |
| <b>Unallocated Benefits:</b>   |                    |                  |                  |                  |                    |
| Health Benefits  | 1,445,114          |                  | 1,445,114        | 1,445,114        |                    |
| <b>Total Unallocated Benefits</b>  | <b>1,445,114</b>   | <b>-</b>         | <b>1,445,114</b> | <b>1,445,114</b> | <b>-</b>           |
| <b>Total Undistributed Expenditures</b>  | <b>2,959,931</b>   | <b>(41,204)</b>  | <b>2,918,727</b> | <b>2,884,301</b> | <b>34,426</b>      |
| <b>Total Expenditures - Current Expense</b>  | <b>7,685,836</b>   | <b>(169,709)</b> | <b>7,516,127</b> | <b>7,415,816</b> | <b>100,311</b>     |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2018

|  | Original<br>Budget | Transfers   | Final<br>Budget | Actual    | Final to<br>Actual |
|--|--------------------|-------------|-----------------|-----------|--------------------|
| <b>School: Luis Munoz Marin (Broadway)</b>   |                    |             |                 |           |                    |
| Capital Outlay:  |                    |             |                 |           |                    |
| Equipment:   |                    |             |                 |           |                    |
| Undistributed Expenditures:  |                    |             |                 |           |                    |
| School Administration  | \$ 49,200          | \$ (24,700) | \$ 24,500       | \$ 24,500 |                    |
| Non-Instructional Equipment  | 40,500             | 26,600      | 67,100          | 26,283    | \$ 40,817          |
| Total Equipment  | 89,700             | 1,900       | 91,600          | 50,783    | 40,817             |
| Total Expenditures - School Based  | 7,775,536          | (167,809)   | 7,607,727       | 7,466,599 | 141,128            |
| Other Financing Sources:   |                    |             |                 |           |                    |
| Transfers In   | 7,775,536          | (167,809)   | 7,607,727       | 7,466,599 | 141,128            |
| Total Other Financing Sources  | 7,775,536          | (167,809)   | 7,607,727       | 7,466,599 | 141,128            |
| Excess (Deficiency) of Other Financing Sources<br>Over (Under) Expenditures and Other Financing (Uses) |                    |             |                 |           |                    |
| Fund Balances, July 1  |                    |             |                 |           |                    |
| Fund Balances, June 30   | \$ -               | \$ -        | \$ -            | \$ -      | \$ -               |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2018

School: Malcolm X. Shabazz High

|  | Original<br>Budget | Transfers       | Final<br>Budget  | Actual           | Final to<br>Actual |
|--|--------------------|-----------------|------------------|------------------|--------------------|
| <b>Expense</b>   |                    |                 |                  |                  |                    |
| <b>Current:</b>  |                    |                 |                  |                  |                    |
| <b>Instruction - regular programs:</b>                   |                    |                 |                  |                  |                    |
| <b>Salaries of Teachers:</b>                             |                    |                 |                  |                  |                    |
| Grades 9-12  | \$ 2,155,558       | \$ (21,528)     | \$ 2,134,030     | \$ 2,132,319     | \$ 1,711           |
| <b>Undistributed Instruction:</b>                        |                    |                 |                  |                  |                    |
| General Supplies   | 17,590             | 43,800          | 61,390           | 55,168           | 6,222              |
| <b>Total Regular Programs</b>                            | <u>2,173,148</u>   | <u>22,272</u>   | <u>2,195,420</u> | <u>2,187,487</u> | <u>7,933</u>       |
| <b>Instruction - Special Education:</b>                  |                    |                 |                  |                  |                    |
| <b>Learning and/or Language Disabilities:</b>            |                    |                 |                  |                  |                    |
| Salaries of Teachers                                     | 357,045            | (24,000)        | 333,045          | 331,417          | 1,628              |
| Other Salaries of Instruction                            | 9,800              | (9,800)         |                  |                  |                    |
| General Supplies   | 182                | 2,000           | 2,182            | 1,366            | 816                |
| <b>Total Learning and/or Language Disabilities</b>       | <u>367,027</u>     | <u>(31,800)</u> | <u>335,227</u>   | <u>332,783</u>   | <u>2,444</u>       |
| <b>Behavioral Disabilities:</b>                          |                    |                 |                  |                  |                    |
| Salaries of Teachers                                     | 52,720             | 3,085           | 55,805           | 55,805           |                    |
| Other Salaries of Instruction                            | 2,800              | (2,800)         |                  |                  |                    |
| <b>Total Behavioral Disabilities</b>                     | <u>55,520</u>      | <u>285</u>      | <u>55,805</u>    | <u>55,805</u>    | <u>-</u>           |
| <b>Resource Room/Resource Center:</b>                    |                    |                 |                  |                  |                    |
| Salaries of Teachers                                     | 286,834            | 70,030          | 356,864          | 356,864          |                    |
| Other Salaries of Instruction                            | 9,800              | (9,000)         | 800              |                  | 800                |
| <b>Total Resource Room/Resource Center</b>               | <u>296,634</u>     | <u>61,030</u>   | <u>357,664</u>   | <u>356,864</u>   | <u>800</u>         |
| <b>Total Special Education</b>                           | <u>719,181</u>     | <u>29,515</u>   | <u>748,696</u>   | <u>745,452</u>   | <u>3,244</u>       |
| <b>School Sponsored Co-curricular Activities:</b>        |                    |                 |                  |                  |                    |
| Salaries   | 28,674             | 9,579           | 38,253           | 38,253           |                    |
| <b>Total School Sponsored Co-curricular Activities</b>   | <u>28,674</u>      | <u>9,579</u>    | <u>38,253</u>    | <u>38,253</u>    | <u>-</u>           |
| <b>School Sponsored Athletics:</b>                       |                    |                 |                  |                  |                    |
| Salaries   | 188,480            | 3,451           | 191,931          | 191,931          |                    |
| Supplies and Materials                                   | 43,328             | (10,000)        | 33,328           | 27,176           | 6,152              |
| Other Objects  | 23,000             |                 | 23,000           | 23,000           |                    |
| <b>Total School Sponsored Athletics</b>                  | <u>254,808</u>     | <u>(6,549)</u>  | <u>248,259</u>   | <u>242,107</u>   | <u>6,152</u>       |
| <b>Total Instruction</b>                                 | <u>3,175,811</u>   | <u>54,817</u>   | <u>3,230,628</u> | <u>3,213,299</u> | <u>17,329</u>      |
| <b>Attendance and Social Work Services:</b>              |                    |                 |                  |                  |                    |
| Salaries of Family Liaisons/Comm Parent Inv. Specialists | 42,630             | 735             | 43,365           | 43,365           |                    |
| Supplies and Materials                                   |                    | 2,000           | 2,000            | 907              | 1,093              |
| <b>Total Attendance and Social Work Services</b>         | <u>42,630</u>      | <u>2,735</u>    | <u>45,365</u>    | <u>44,272</u>    | <u>1,093</u>       |
| <b>Health Services:</b>                                  |                    |                 |                  |                  |                    |
| Salaries   | 98,271             | (4,000)         | 94,271           | 94,055           | 216                |
| <b>Total Health Services</b>                             | <u>98,271</u>      | <u>(4,000)</u>  | <u>94,271</u>    | <u>94,055</u>    | <u>216</u>         |
| <b>Guidance:</b>   |                    |                 |                  |                  |                    |
| Salaries of Other Professional Staff                     | 294,704            | 3,539           | 298,243          | 298,243          |                    |
| Other Salaries   | 98,020             |                 | 98,020           | 97,154           | 866                |
| <b>Total Guidance</b>                                    | <u>392,724</u>     | <u>3,539</u>    | <u>396,263</u>   | <u>395,397</u>   | <u>866</u>         |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2018

| School: Malcolm X. Shabazz High  | Original<br>Budget | Transfers        | Final<br>Budget  | Actual           | Final to<br>Actual |
|--|--------------------|------------------|------------------|------------------|--------------------|
| <b>Improvement of Instruction Services:</b>  |                    |                  |                  |                  |                    |
| Salaries of Supervisors of Instruction   | \$ 205,901         | \$ (46,576)      | \$ 159,325       | \$ 159,325       |                    |
| Salaries of Other Professional Staff   | 117,202            |                  | 117,202          | 116,910          | \$ 292             |
| Salaries of Secretarial and Clerical Assistants  | 48,235             | 4,304            | 52,539           | 52,539           |                    |
| Other Salaries   | 95,370             | (4,000)          | 91,370           | 91,201           | 169                |
| Other Objects  | 3,185              |                  | 3,185            | 3,185            |                    |
| <b>Total Improvement of Instruction Services</b>   | <b>469,893</b>     | <b>(46,272)</b>  | <b>423,621</b>   | <b>423,160</b>   | <b>461</b>         |
| <b>Educational Media/Library Services:</b>   |                    |                  |                  |                  |                    |
| Salaries of Other Professional Staff   | 76,875             | 13,799           | 90,674           | 90,674           |                    |
| <b>Total Educational Media/Library Services</b>  | <b>76,875</b>      | <b>13,799</b>    | <b>90,674</b>    | <b>90,674</b>    | <b>-</b>           |
| <b>Instructional Staff Training Services:</b>  |                    |                  |                  |                  |                    |
| Purchased Professional – Education Services  |                    | 2,500            | 2,500            | 2,500            |                    |
| <b>Total Instructional Staff Training Services</b>   | <b>-</b>           | <b>2,500</b>     | <b>2,500</b>     | <b>2,500</b>     | <b>-</b>           |
| <b>Support Services – School Administration:</b>   |                    |                  |                  |                  |                    |
| Salaries of Principals/Assistant Principals/Program Directors  | 350,896            | (54,632)         | 296,264          | 296,163          | 101                |
| Salaries of Secretarial and Clerical Assistants  | 48,235             | 44,684           | 92,919           | 92,919           |                    |
| Other Salaries   | 367,208            | (21,665)         | 345,543          | 345,503          | 40                 |
| Other Purchased Services (400-500 series)  | 8,163              | 31,000           | 39,163           | 29,693           | 9,470              |
| Supplies and Materials   | 146                |                  | 146              | 46               | 100                |
| Other Objects  | 1,370              | 10,200           | 11,570           | 7,879            | 3,691              |
| <b>Total Support Services – School Administration</b>  | <b>776,018</b>     | <b>9,587</b>     | <b>785,605</b>   | <b>772,203</b>   | <b>13,402</b>      |
| <b>Security:</b>   |                    |                  |                  |                  |                    |
| Salaries   | 265,698            | (98,069)         | 167,629          | 165,075          | 2,554              |
| <b>Total Security</b>  | <b>265,698</b>     | <b>(98,069)</b>  | <b>167,629</b>   | <b>165,075</b>   | <b>2,554</b>       |
| <b>Student Transportation Services:</b>  |                    |                  |                  |                  |                    |
| Contracted Services – Transportation (Other than<br>Between Home and School) – Vendors                         | 1,459              | 8,764            | 10,223           | 7,269            | 2,954              |
| <b>Total Student Transportation Services</b>   | <b>1,459</b>       | <b>8,764</b>     | <b>10,223</b>    | <b>7,269</b>     | <b>2,954</b>       |
| <b>Unallocated Benefits:</b>   |                    |                  |                  |                  |                    |
| Health Benefits  | 1,217,793          |                  | 1,217,793        | 1,217,793        |                    |
| <b>Total Unallocated Benefits</b>  | <b>1,217,793</b>   | <b>-</b>         | <b>1,217,793</b> | <b>1,217,793</b> | <b>-</b>           |
| <b>Total Undistributed Expenditures</b>  | <b>3,341,361</b>   | <b>(107,417)</b> | <b>3,233,944</b> | <b>3,212,398</b> | <b>21,546</b>      |
| <b>Total Expenditures - Current Expense</b>  | <b>6,517,172</b>   | <b>(52,600)</b>  | <b>6,464,572</b> | <b>6,425,697</b> | <b>38,875</b>      |
| <b>Total Expenditures - School Based</b>   | <b>6,517,172</b>   | <b>(52,600)</b>  | <b>6,464,572</b> | <b>6,425,697</b> | <b>38,875</b>      |
| <b>Other Financing Sources:</b>  |                    |                  |                  |                  |                    |
| Transfers In   | 6,517,172          | (52,600)         | 6,464,572        | 6,425,697        | 38,875             |
| <b>Total Other Financing Sources</b>   | <b>6,517,172</b>   | <b>(52,600)</b>  | <b>6,464,572</b> | <b>6,425,697</b> | <b>38,875</b>      |
| <b>Excess (Deficiency) of Other Financing Sources<br/>Over (Under) Expenditures and Other Financing (Uses)</b> |                    |                  |                  |                  |                    |
| <b>Fund Balances, July 1</b>   |                    |                  |                  |                  |                    |
| <b>Fund Balances, June 30</b>  | <b>\$ -</b>        | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>        |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2018

| School: McKinley                                       | Original<br>Budget | Transfers       | Final<br>Budget  | Actual           | Final to<br>Actual |
|--|--------------------|-----------------|------------------|------------------|--------------------|
| <b>Expense</b>   |                    |                 |                  |                  |                    |
| <b>Current:</b>  |                    |                 |                  |                  |                    |
| <b>Instruction - regular programs:</b>                 |                    |                 |                  |                  |                    |
| <b>Salaries of Teachers:</b>                           |                    |                 |                  |                  |                    |
| Kindergarten   | \$ 192,611         | \$ 24,391       | \$ 217,002       | \$ 211,068       | \$ 5,934           |
| Grades 1- 5  | 1,530,570          | (124,009)       | 1,406,561        | 1,402,622        | 3,939              |
| Grades 6-8   | 943,116            | 29,970          | 973,086          | 969,588          | 3,498              |
| <b>Undistributed Instruction:</b>                      |                    |                 |                  |                  |                    |
| Other Salaries of Instruction                          | 98,216             |                 | 98,216           | 95,942           | 2,274              |
| General Supplies                                       | 51,523             | 19,012          | 70,535           | 51,340           | 19,195             |
| Textbooks  | 3,241              |                 | 3,241            |                  | 3,241              |
| <b>Total Regular Programs</b>                          | <b>2,819,277</b>   | <b>(50,636)</b> | <b>2,768,641</b> | <b>2,730,560</b> | <b>38,081</b>      |
| <b>Instruction - Special Education:</b>                |                    |                 |                  |                  |                    |
| <b>Learning and/or Language Disabilities:</b>          |                    |                 |                  |                  |                    |
| Salaries of Teachers                                   | 611,397            |                 | 611,397          | 609,863          | 1,534              |
| Other Salaries of Instruction                          | 12,600             | (12,600)        |                  |                  |                    |
| <b>Total Learning and/or Language Disabilities</b>     | <b>623,997</b>     | <b>(12,600)</b> | <b>611,397</b>   | <b>609,863</b>   | <b>1,534</b>       |
| <b>Resource Room/Resource Center:</b>                  |                    |                 |                  |                  |                    |
| Salaries of Teachers                                   | 477,605            | (80,000)        | 397,605          | 383,822          | 13,783             |
| Other Salaries of Instruction                          | 12,600             |                 | 12,600           | 8,193            | 4,407              |
| <b>Total Resource Room/Resource Center</b>             | <b>490,205</b>     | <b>(80,000)</b> | <b>410,205</b>   | <b>392,015</b>   | <b>18,190</b>      |
| <b>Autism:</b>   |                    |                 |                  |                  |                    |
| Salaries of Teachers                                   | 388,701            | 10,797          | 399,498          | 399,498          |                    |
| Other Salaries of Instruction                          | 78,302             | 26,998          | 105,300          | 104,062          | 1,238              |
| General Supplies                                       | 4,831              |                 | 4,831            | 2,528            | 2,303              |
| <b>Total Autism</b>                                    | <b>471,834</b>     | <b>37,795</b>   | <b>509,629</b>   | <b>506,088</b>   | <b>3,541</b>       |
| <b>Total Special Education</b>                         | <b>1,586,036</b>   | <b>(54,805)</b> | <b>1,531,231</b> | <b>1,507,966</b> | <b>23,265</b>      |
| <b>Bilingual Education:</b>                            |                    |                 |                  |                  |                    |
| Salaries of Teachers                                   | 194,892            | 416             | 195,308          | 195,308          |                    |
| Other Salaries of Instruction                          | 2,800              | 821             | 3,621            | 3,621            |                    |
| General Supplies                                       | 1,524              |                 | 1,524            |                  | 1,524              |
| <b>Total Bilingual Education</b>                       | <b>199,216</b>     | <b>1,237</b>    | <b>200,453</b>   | <b>198,929</b>   | <b>1,524</b>       |
| <b>School Sponsored Co-curricular Activities:</b>      |                    |                 |                  |                  |                    |
| Salaries   | 5,676              | 6,655           | 12,331           | 12,331           |                    |
| <b>Total School Sponsored Co-curricular Activities</b> | <b>5,676</b>       | <b>6,655</b>    | <b>12,331</b>    | <b>12,331</b>    | <b>-</b>           |
| <b>School Sponsored Athletics:</b>                     |                    |                 |                  |                  |                    |
| Salaries   | 8,098              |                 | 8,098            |                  | 8,098              |
| <b>Total School Sponsored Athletics</b>                | <b>8,098</b>       | <b>-</b>        | <b>8,098</b>     | <b>-</b>         | <b>8,098</b>       |
| <b>Total Instruction</b>                               | <b>4,618,303</b>   | <b>(97,549)</b> | <b>4,520,754</b> | <b>4,449,786</b> | <b>70,968</b>      |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2018

| School: McKinley  | Original<br>Budget | Transfers        | Final<br>Budget  | Actual           | Final to<br>Actual |
|---|--------------------|------------------|------------------|------------------|--------------------|
| <b>Attendance and Social Work Services:</b>   |                    |                  |                  |                  |                    |
| Salaries of Family Liaisons/Comm Parent Inv. Specialists                              | \$ 42,769          | \$ (3,000)       | \$ 39,769        | \$ 37,036        | \$ 2,733           |
| <b>Total Attendance and Social Work Services</b>                                      | <b>42,769</b>      | <b>(3,000)</b>   | <b>39,769</b>    | <b>37,036</b>    | <b>2,733</b>       |
| <b>Health Services:</b>   |                    |                  |                  |                  |                    |
| Salaries  | 197,958            | (45,000)         | 152,958          | 148,361          | 4,597              |
| Other Salaries  | 1,640              | 531              | 2,171            | 2,171            |                    |
| Supplies and Materials  | 654                |                  | 654              |                  | 654                |
| <b>Total Health Services</b>  | <b>200,252</b>     | <b>(44,469)</b>  | <b>155,783</b>   | <b>150,532</b>   | <b>5,251</b>       |
| <b>Improvement of Instruction Services:</b>   |                    |                  |                  |                  |                    |
| Salaries of Supervisors of Instruction  | 165,490            | (30,000)         | 135,490          | 127,287          | 8,203              |
| Salaries of Secretarial and Clerical Assistants                                       | 26,976             |                  | 26,976           | 26,975           | 1                  |
| Salaries of Facilitators, Math & Literacy Coaches                                     | 118,937            | 10,689           | 129,626          | 129,626          |                    |
| Supplies and Materials  | 10,000             | (1,850)          | 8,150            | 3,395            | 4,755              |
| <b>Total Improvement of Instruction Services</b>                                      | <b>321,403</b>     | <b>(21,161)</b>  | <b>300,242</b>   | <b>287,283</b>   | <b>12,959</b>      |
| <b>Instructional Staff Training Services:</b>   |                    |                  |                  |                  |                    |
| Purchased Professional –Education Services  | 12,100             | (12,100)         |                  |                  |                    |
| Supplies and Materials  | 2,000              |                  | 2,000            |                  | 2,000              |
| <b>Total Instructional Staff Training Services</b>                                    | <b>14,100</b>      | <b>(12,100)</b>  | <b>2,000</b>     | <b>-</b>         | <b>2,000</b>       |
| <b>Support Services – School Administration:</b>                                      |                    |                  |                  |                  |                    |
| Salaries of Principals/Assistant Principals/Program Directors                         | 277,864            | (22,000)         | 255,864          | 251,124          | 4,740              |
| Salaries of Secretarial and Clerical Assistants                                       | 26,976             | 77,810           | 104,786          | 104,284          | 502                |
| Other Salaries  | 100,323            | (84,955)         | 15,368           | 13,208           | 2,160              |
| Other Purchased Services (400-500 series)   | 17,577             | (10,312)         | 7,265            | 3,288            | 3,977              |
| Supplies and Materials  | 7,144              |                  | 7,144            | 100              | 7,044              |
| Other Objects   | 300                | 4,850            | 5,150            | 2,500            | 2,650              |
| <b>Total Support Services – School Administration</b>                                 | <b>430,184</b>     | <b>(34,607)</b>  | <b>395,577</b>   | <b>374,504</b>   | <b>21,073</b>      |
| <b>Security:</b>  |                    |                  |                  |                  |                    |
| Salaries  | 114,635            | (15,000)         | 99,635           | 98,529           | 1,106              |
| <b>Total Security</b>   | <b>114,635</b>     | <b>(15,000)</b>  | <b>99,635</b>    | <b>98,529</b>    | <b>1,106</b>       |
| <b>Student Transportation Services:</b>   |                    |                  |                  |                  |                    |
| Contracted Services –Transportation (Other than<br>Between Home and School) – Vendors | 8,008              | 400              | 8,408            | 6,797            | 1,611              |
| <b>Total Student Transportation Services</b>  | <b>8,008</b>       | <b>400</b>       | <b>8,408</b>     | <b>6,797</b>     | <b>1,611</b>       |
| <b>Unallocated Benefits:</b>  |                    |                  |                  |                  |                    |
| Health Benefits   | 1,234,030          |                  | 1,234,030        | 1,234,030        |                    |
| <b>Total Unallocated Benefits</b>   | <b>1,234,030</b>   | <b>-</b>         | <b>1,234,030</b> | <b>1,234,030</b> | <b>-</b>           |
| <b>Total Undistributed Expenditures</b>   | <b>2,365,381</b>   | <b>(129,937)</b> | <b>2,235,444</b> | <b>2,188,711</b> | <b>46,733</b>      |
| <b>Total Expenditures - Current Expense</b>   | <b>6,983,684</b>   | <b>(227,486)</b> | <b>6,756,198</b> | <b>6,638,497</b> | <b>117,701</b>     |
| <b>Total Expenditures - School Based</b>  | <b>6,983,684</b>   | <b>(227,486)</b> | <b>6,756,198</b> | <b>6,638,497</b> | <b>117,701</b>     |



Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2018

|  | Original<br>Budget | Transfers        | Final<br>Budget  | Actual           | Final to<br>Actual |
|--|--------------------|------------------|------------------|------------------|--------------------|
| <b>School: McKinley</b>  |                    |                  |                  |                  |                    |
| Other Financing Sources:   |                    |                  |                  |                  |                    |
| Transfers In   | \$ 6,983,684       | \$ (227,486)     | \$ 6,756,198     | \$ 6,638,497     | \$ 117,701         |
| <b>Total Other Financing Sources</b>   | <b>6,983,684</b>   | <b>(227,486)</b> | <b>6,756,198</b> | <b>6,638,497</b> | <b>117,701</b>     |
| <br>   |                    |                  |                  |                  |                    |
| Excess (Deficiency) of Other Financing Sources<br>Over (Under) Expenditures and Other Financing (Uses) |                    |                  |                  |                  |                    |
| <br>   |                    |                  |                  |                  |                    |
| Fund Balances, July 1  |                    |                  |                  |                  |                    |
| Fund Balances, June 30   | \$ -               | \$ -             | \$ -             | \$ -             | \$ -               |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2018

| School: Miller Street                                       | Original<br>Budget | Transfers   | Final<br>Budget | Actual       | Final to<br>Actual |
|---|--------------------|-------------|-----------------|--------------|--------------------|
| <b>Expense</b>  |                    |             |                 |              |                    |
| <b>Current:</b>   |                    |             |                 |              |                    |
| <b>Instruction - regular programs:</b>                      |                    |             |                 |              |                    |
| <b>Undistributed Instruction:</b>                           |                    |             |                 |              |                    |
| General Supplies  | \$ 337             |             | \$ 337          | \$ 69        | \$ 268             |
| Other Objects   | 100                |             | 100             |              | 100                |
| <b>Total Regular Programs</b>                               | <b>437</b>         | <b>-</b>    | <b>437</b>      | <b>69</b>    | <b>368</b>         |
| <b>Total Instruction</b>                                    | <b>437</b>         | <b>-</b>    | <b>437</b>      | <b>69</b>    | <b>368</b>         |
| <b>Improvement of Instruction Services:</b>                 |                    |             |                 |              |                    |
| Other Objects   | 2,289              |             | 2,289           |              | 2,289              |
| <b>Total Improvement of Instruction Services</b>            | <b>2,289</b>       | <b>-</b>    | <b>2,289</b>    | <b>-</b>     | <b>2,289</b>       |
| <b>Support Services - School Administration:</b>            |                    |             |                 |              |                    |
| Other Purchased Services (400-500 series)                   | 3,425              |             | 3,425           | 844          | 2,581              |
| Other Objects   | 2,408              |             | 2,408           | 2,345        | 63                 |
| <b>Total Support Services - School Administration</b>       | <b>5,833</b>       | <b>-</b>    | <b>5,833</b>    | <b>3,189</b> | <b>2,644</b>       |
| <b>Total Undistributed Expenditures</b>                     | <b>8,122</b>       | <b>-</b>    | <b>8,122</b>    | <b>3,189</b> | <b>4,933</b>       |
| <b>Total Expenditures - Current Expense</b>                 | <b>8,559</b>       | <b>-</b>    | <b>8,559</b>    | <b>3,258</b> | <b>5,301</b>       |
| <b>Total Expenditures - School Based</b>                    | <b>8,559</b>       | <b>-</b>    | <b>8,559</b>    | <b>3,258</b> | <b>5,301</b>       |
| <b>Other Financing Sources:</b>                             |                    |             |                 |              |                    |
| Transfers In  | 8,559              |             | 8,559           | 3,258        | 5,301              |
| <b>Total Other Financing Sources</b>                        | <b>8,559</b>       | <b>-</b>    | <b>8,559</b>    | <b>3,258</b> | <b>5,301</b>       |
| <b>Excess (Deficiency) of Other Financing Sources</b>       |                    |             |                 |              |                    |
| <b>Over (Under) Expenditures and Other Financing (Uses)</b> |                    |             |                 |              |                    |
| <b>Fund Balances, July 1</b>                                |                    |             |                 |              |                    |
| <b>Fund Balances, June 30</b>                               | <b>\$ -</b>        | <b>\$ -</b> | <b>\$ -</b>     | <b>\$ -</b>  | <b>\$ -</b>        |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2018

| School: Mount Vernon                                     | Original<br>Budget | Transfers       | Final<br>Budget  | Actual           | Final to<br>Actual |
|--|--------------------|-----------------|------------------|------------------|--------------------|
| <b>Expense</b>   |                    |                 |                  |                  |                    |
| <b>Current:</b>  |                    |                 |                  |                  |                    |
| Instruction - regular programs:                          |                    |                 |                  |                  |                    |
| Salaries of Teachers:                                    |                    |                 |                  |                  |                    |
| Kindergarten   | \$ 271,869         | \$ 46,769       | \$ 318,638       | \$ 318,638       |                    |
| Grades 1- 5  | 2,249,095          | (10,229)        | 2,238,866        | 2,237,207        | \$ 1,659           |
| Grades 6-8   | 1,010,764          | 134,556         | 1,145,320        | 1,145,320        |                    |
| Undistributed Instruction:                               |                    |                 |                  |                  |                    |
| Other Salaries of Instruction                            | 133,786            | (27,182)        | 106,604          | 106,604          |                    |
| General Supplies   | 42,408             | (4,106)         | 38,302           | 27,410           | 10,892             |
| Textbooks  | 2,000              | (2,000)         |                  |                  |                    |
| <b>Total Regular Programs</b>                            | <b>3,709,922</b>   | <b>137,808</b>  | <b>3,847,730</b> | <b>3,835,179</b> | <b>12,551</b>      |
| Instruction - Special Education:                         |                    |                 |                  |                  |                    |
| Learning and/or Language Disabilities:                   |                    |                 |                  |                  |                    |
| Salaries of Teachers                                     |                    | 53,184          | 53,184           | 51,346           | 1,838              |
| Other Salaries of Instruction                            |                    | 30,211          | 30,211           | 29,202           | 1,009              |
| General Supplies   | 250                |                 | 250              | 246              | 4                  |
| Textbooks  | 150                | (150)           |                  |                  |                    |
| <b>Total Learning and/or Language Disabilities</b>       | <b>400</b>         | <b>83,245</b>   | <b>83,645</b>    | <b>80,794</b>    | <b>2,851</b>       |
| Resource Room/Resource Center:                           |                    |                 |                  |                  |                    |
| Salaries of Teachers                                     | 242,704            | (33,718)        | 208,986          | 208,986          |                    |
| Other Salaries of Instruction                            | 4,200              |                 | 4,200            | 672              | 3,528              |
| General Supplies   | 699                |                 | 699              | 496              | 203                |
| Textbooks  | 150                | (150)           |                  |                  |                    |
| <b>Total Resource Room/Resource Center</b>               | <b>247,753</b>     | <b>(33,868)</b> | <b>213,885</b>   | <b>210,154</b>   | <b>3,731</b>       |
| <b>Total Special Education</b>                           | <b>248,153</b>     | <b>49,377</b>   | <b>297,530</b>   | <b>290,948</b>   | <b>6,582</b>       |
| Bilingual Education:                                     |                    |                 |                  |                  |                    |
| Salaries of Teachers                                     | 577,828            | (62,000)        | 515,828          | 511,575          | 4,253              |
| Other Salaries of Instruction                            | 42,668             | (3,232)         | 39,436           | 35,097           | 4,339              |
| General Supplies   | 3,000              |                 | 3,000            | 2,999            | 1                  |
| Textbooks  | 150                | (150)           |                  |                  |                    |
| Other Objects  | 2,500              |                 | 2,500            | 2,500            |                    |
| <b>Total Bilingual Education</b>                         | <b>626,146</b>     | <b>(65,382)</b> | <b>560,764</b>   | <b>552,171</b>   | <b>8,593</b>       |
| School Sponsored Co-curricular Activities:               |                    |                 |                  |                  |                    |
| Salaries   | 15,028             |                 | 15,028           | 14,855           | 173                |
| <b>Total School Sponsored Co-curricular Activities</b>   | <b>15,028</b>      | <b>-</b>        | <b>15,028</b>    | <b>14,855</b>    | <b>173</b>         |
| School Sponsored Athletics:                              |                    |                 |                  |                  |                    |
| Salaries   | 8,098              |                 | 8,098            | 8,098            |                    |
| <b>Total School Sponsored Athletics</b>                  | <b>8,098</b>       | <b>-</b>        | <b>8,098</b>     | <b>8,098</b>     | <b>-</b>           |
| Before/After School Programs:                            |                    |                 |                  |                  |                    |
| Salaries of Teachers                                     | 8,029              | 8,956           | 16,985           | 16,985           |                    |
| <b>Total Before/After School Programs</b>                | <b>8,029</b>       | <b>8,956</b>    | <b>16,985</b>    | <b>16,985</b>    | <b>-</b>           |
| <b>Total Instruction</b>                                 | <b>4,615,376</b>   | <b>130,759</b>  | <b>4,746,135</b> | <b>4,718,236</b> | <b>27,899</b>      |
| Attendance and Social Work Services:                     |                    |                 |                  |                  |                    |
| Salaries   | 101,199            | 1,086           | 102,285          | 102,285          |                    |
| Salaries of Family Liaisons/Comm Parent Inv. Specialists | 35,212             | 2,007           | 37,219           | 37,219           |                    |
| Other Objects  | 1,000              |                 | 1,000            | 1,000            |                    |
| <b>Total Attendance and Social Work Services</b>         | <b>137,411</b>     | <b>3,093</b>    | <b>140,504</b>   | <b>140,504</b>   | <b>-</b>           |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2018

| School: Mount Vernon   | Original<br>Budget | Transfers       | Final<br>Budget  | Actual           | Final to<br>Actual |
|--|--------------------|-----------------|------------------|------------------|--------------------|
| <b>Health Services:</b>  |                    |                 |                  |                  |                    |
| Salaries   | \$ 102,103         |                 | \$ 102,103       | \$ 101,736       | \$ 367             |
| Other Salaries   | 2,132              | \$ (1,178)      | 954              | 954              |                    |
| Supplies and Materials   | 200                |                 | 200              | 28               | 172                |
| <b>Total Health Services</b>   | <b>104,435</b>     | <b>(1,178)</b>  | <b>103,257</b>   | <b>102,718</b>   | <b>539</b>         |
| <b>Guidance:</b>   |                    |                 |                  |                  |                    |
| Salaries of Other Professional Staff   | 73,971             | 24,308          | 98,279           | 98,279           |                    |
| <b>Total Guidance</b>  | <b>73,971</b>      | <b>24,308</b>   | <b>98,279</b>    | <b>98,279</b>    | <b>-</b>           |
| <b>Improvement of Instruction Services:</b>  |                    |                 |                  |                  |                    |
| Salaries of Supervisors of Instruction   | 108,025            |                 | 108,025          | 107,944          | 81                 |
| Salaries of Secretarial and Clerical Assistants  | 50,582             | 58              | 50,640           | 50,640           |                    |
| Purchased Professional -Education Services   |                    | 8,000           | 8,000            | 8,000            |                    |
| <b>Total Improvement of Instruction Services</b>   | <b>158,607</b>     | <b>8,058</b>    | <b>166,665</b>   | <b>166,584</b>   | <b>81</b>          |
| <b>Support Services - School Administration:</b>   |                    |                 |                  |                  |                    |
| Salaries of Principals/Assistant Principals/Program Directors  | 256,644            | (13,000)        | 243,644          | 242,910          | 734                |
| Salaries of Secretarial and Clerical Assistants  | 50,582             | 122             | 50,704           | 50,704           |                    |
| Other Salaries   | 1,928              | 94,512          | 96,440           | 92,229           | 4,211              |
| Other Purchased Services (400-500 series)  | 11,381             | (3,894)         | 7,487            | 6,632            | 855                |
| Other Objects  | 7,880              | 5,833           | 13,713           | 9,973            | 3,740              |
| <b>Total Support Services - School Administration</b>  | <b>328,415</b>     | <b>83,573</b>   | <b>411,988</b>   | <b>402,448</b>   | <b>9,540</b>       |
| <b>Security:</b>   |                    |                 |                  |                  |                    |
| Salaries   | 131,333            | 616             | 131,949          | 131,049          | 900                |
| <b>Total Security</b>  | <b>131,333</b>     | <b>616</b>      | <b>131,949</b>   | <b>131,049</b>   | <b>900</b>         |
| <b>Student Transportation Services:</b>  |                    |                 |                  |                  |                    |
| Contracted Services -Transportation (Other than<br>Between Home and School) - Vendors                          | 17,072             | (5,833)         | 11,239           | 7,553            | 3,686              |
| <b>Total Student Transportation Services</b>   | <b>17,072</b>      | <b>(5,833)</b>  | <b>11,239</b>    | <b>7,553</b>     | <b>3,686</b>       |
| <b>Unallocated Benefits:</b>   |                    |                 |                  |                  |                    |
| Health Benefits  | 1,120,370          |                 | 1,120,370        | 1,120,370        |                    |
| <b>Total Unallocated Benefits</b>  | <b>1,120,370</b>   | <b>-</b>        | <b>1,120,370</b> | <b>1,120,370</b> | <b>-</b>           |
| <b>Total Undistributed Expenditures</b>  | <b>2,071,614</b>   | <b>112,637</b>  | <b>2,184,251</b> | <b>2,169,505</b> | <b>14,746</b>      |
| <b>Total Expenditures - Current Expense</b>  | <b>6,686,990</b>   | <b>243,396</b>  | <b>6,930,386</b> | <b>6,887,741</b> | <b>42,645</b>      |
| <b>Capital Outlay:</b>   |                    |                 |                  |                  |                    |
| <b>Equipment:</b>  |                    |                 |                  |                  |                    |
| Undistributed Expenditures:  |                    |                 |                  |                  |                    |
| Non-Instructional Equipment  | 78,559             | (27,457)        | 51,102           |                  | 51,102             |
| <b>Total Equipment</b>   | <b>78,559</b>      | <b>(27,457)</b> | <b>51,102</b>    | <b>-</b>         | <b>51,102</b>      |
| <b>Total Expenditures - School Based</b>   | <b>6,765,549</b>   | <b>215,939</b>  | <b>6,981,488</b> | <b>6,887,741</b> | <b>93,747</b>      |
| <b>Other Financing Sources:</b>  |                    |                 |                  |                  |                    |
| Transfers In   | 6,765,549          | 215,939         | 6,981,488        | 6,887,741        | 93,747             |
| <b>Total Other Financing Sources</b>   | <b>6,765,549</b>   | <b>215,939</b>  | <b>6,981,488</b> | <b>6,887,741</b> | <b>93,747</b>      |
| <b>Excess (Deficiency) of Other Financing Sources<br/>Over (Under) Expenditures and Other Financing (Uses)</b> |                    |                 |                  |                  |                    |
| <b>Fund Balances, July 1</b>   |                    |                 |                  |                  |                    |
| <b>Fund Balances, June 30</b>  | <b>\$ -</b>        | <b>\$ -</b>     | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>        |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2018

| School: North Tenth Street                               | Original<br>Budget | Transfers       | Final<br>Budget  | Actual           | Final to<br>Actual |
|--|--------------------|-----------------|------------------|------------------|--------------------|
| <b>Expense</b>   |                    |                 |                  |                  |                    |
| <b>Current:</b>  |                    |                 |                  |                  |                    |
| <b>Instruction - regular programs:</b>                   |                    |                 |                  |                  |                    |
| <b>Salaries of Teachers:</b>                             |                    |                 |                  |                  |                    |
| Kindergarten   | \$ 158,491         | \$ (547)        | \$ 157,944       | \$ 157,298       | \$ 646             |
| Grades 1- 5  | 434,311            | (18,580)        | 415,731          | 414,861          | 870                |
| <b>Undistributed Instruction:</b>                        |                    |                 |                  |                  |                    |
| Other Salaries of Instruction                            | 64,157             | (1)             | 64,156           | 64,001           | 155                |
| General Supplies   | 23,477             | (2,300)         | 21,177           | 19,125           | 2,052              |
| Other Objects  | 2,000              |                 | 2,000            |                  | 2,000              |
| <b>Total Regular Programs</b>                            | <b>682,436</b>     | <b>(21,428)</b> | <b>661,008</b>   | <b>655,285</b>   | <b>5,723</b>       |
| <b>Instruction - Special Education:</b>                  |                    |                 |                  |                  |                    |
| <b>Behavioral Disabilities:</b>                          |                    |                 |                  |                  |                    |
| Salaries of Teachers                                     | 150,862            | (3,000)         | 147,862          | 147,217          | 645                |
| Other Salaries of Instruction                            | 2,520              | (2,001)         | 519              |                  | 519                |
| <b>Total Behavioral Disabilities</b>                     | <b>153,382</b>     | <b>(5,001)</b>  | <b>148,381</b>   | <b>147,217</b>   | <b>1,164</b>       |
| <b>Resource Room/Resource Center:</b>                    |                    |                 |                  |                  |                    |
| Salaries of Teachers                                     | 52,287             | 604             | 52,891           | 52,891           |                    |
| Other Salaries of Instruction                            | 2,520              | (2,000)         | 520              |                  | 520                |
| General Supplies   | 1,000              |                 | 1,000            | 997              | 3                  |
| <b>Total Resource Room/Resource Center</b>               | <b>55,807</b>      | <b>(1,396)</b>  | <b>54,411</b>    | <b>53,888</b>    | <b>523</b>         |
| <b>Autism:</b>   |                    |                 |                  |                  |                    |
| General Supplies   | 6,800              |                 | 6,800            | 6,800            |                    |
| <b>Total Autism</b>                                      | <b>6,800</b>       | <b>-</b>        | <b>6,800</b>     | <b>6,800</b>     | <b>-</b>           |
| <b>Total Special Education</b>                           | <b>215,989</b>     | <b>(6,397)</b>  | <b>209,592</b>   | <b>207,905</b>   | <b>1,687</b>       |
| <b>Bilingual Education:</b>                              |                    |                 |                  |                  |                    |
| Salaries of Teachers                                     | 221,913            | (57,000)        | 164,913          | 164,395          | 518                |
| Other Salaries of Instruction                            | 34,598             | 484             | 35,082           | 34,562           | 520                |
| General Supplies   | 6,000              |                 | 6,000            | 5,855            | 145                |
| <b>Total Bilingual Education</b>                         | <b>262,511</b>     | <b>(56,516)</b> | <b>205,995</b>   | <b>204,812</b>   | <b>1,183</b>       |
| <b>School Sponsored Co-curricular Activities:</b>        |                    |                 |                  |                  |                    |
| Salaries   | 2,960              | 1,443           | 4,403            | 4,403            |                    |
| <b>Total School Sponsored Co-curricular Activities</b>   | <b>2,960</b>       | <b>1,443</b>    | <b>4,403</b>     | <b>4,403</b>     | <b>-</b>           |
| <b>School Sponsored Athletics:</b>                       |                    |                 |                  |                  |                    |
| Salaries   | 4,926              | (4,000)         | 926              |                  | 926                |
| Supplies and Materials                                   | 3,000              |                 | 3,000            | 2,985            | 15                 |
| <b>Total School Sponsored Athletics</b>                  | <b>7,926</b>       | <b>(4,000)</b>  | <b>3,926</b>     | <b>2,985</b>     | <b>941</b>         |
| <b>Before/After School Programs:</b>                     |                    |                 |                  |                  |                    |
| Salaries of Teachers                                     | 26,640             | (2,214)         | 24,426           | 24,297           | 129                |
| <b>Total Before/After School Programs</b>                | <b>26,640</b>      | <b>(2,214)</b>  | <b>24,426</b>    | <b>24,297</b>    | <b>129</b>         |
| <b>Total Instruction</b>                                 | <b>1,198,462</b>   | <b>(89,112)</b> | <b>1,109,350</b> | <b>1,099,687</b> | <b>9,663</b>       |
| <b>Attendance and Social Work Services:</b>              |                    |                 |                  |                  |                    |
| Salaries   |                    | 2,579           | 2,579            | 2,579            |                    |
| Salaries of Family Liaisons/Comm Parent Inv. Specialists | 40,600             | (5,000)         | 35,600           | 35,000           | 600                |
| <b>Total Attendance and Social Work Services</b>         | <b>40,600</b>      | <b>(2,421)</b>  | <b>38,179</b>    | <b>37,579</b>    | <b>600</b>         |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2018

School: North Tenth Street

|   | Original<br>Budget | Transfers        | Final<br>Budget  | Actual           | Final to<br>Actual |
|---|--------------------|------------------|------------------|------------------|--------------------|
| <b>Health Services:</b>   |                    |                  |                  |                  |                    |
| Salaries  | \$ 95,182          | \$ (18,000)      | \$ 77,182        | \$ 75,667        | \$ 1,515           |
| Other Salaries  | 1,280              | 53               | 1,333            | 1,333            |                    |
| Supplies and Materials  | 1,500              |                  | 1,500            | 1,141            | 359                |
| <b>Total Health Services</b>  | <b>97,962</b>      | <b>(17,947)</b>  | <b>80,015</b>    | <b>78,141</b>    | <b>1,874</b>       |
| <b>Guidance:</b>  |                    |                  |                  |                  |                    |
| Salaries of Other Professional Staff  | 73,971             | 25,393           | 99,364           | 99,364           | -                  |
| <b>Total Guidance</b>   | <b>73,971</b>      | <b>25,393</b>    | <b>99,364</b>    | <b>99,364</b>    | <b>-</b>           |
| <b>Improvement of Instruction Services:</b>   |                    |                  |                  |                  |                    |
| Salaries of Supervisors of Instruction  | 53,288             | (53,000)         | 288              |                  | 288                |
| Salaries of Facilitators, Math & Literacy Coaches                                     | 147,942            | 16,347           | 164,289          | 164,289          |                    |
| Purchased Professional –Education Services  | 8,000              |                  | 8,000            | 7,499            | 501                |
| Other Objects   | 2,849              |                  | 2,849            | 2,305            | 544                |
| <b>Total Improvement of Instruction Services</b>                                      | <b>212,079</b>     | <b>(36,653)</b>  | <b>175,426</b>   | <b>174,093</b>   | <b>1,333</b>       |
| <b>Educational Media/Library Services:</b>  |                    |                  |                  |                  |                    |
| <b>Instructional Staff Training Services:</b>   |                    |                  |                  |                  |                    |
| Purchased Professional –Education Services  | 1,000              |                  | 1,000            |                  | 1,000              |
| <b>Total Instructional Staff Training Services</b>                                    | <b>1,000</b>       | <b>-</b>         | <b>1,000</b>     | <b>-</b>         | <b>1,000</b>       |
| <b>Support Services – School Administration:</b>                                      |                    |                  |                  |                  |                    |
| Salaries of Principals/Assistant Principals/Program Directors                         | 180,160            | (53,000)         | 127,160          | 126,593          | 567                |
| Salaries of Secretarial and Clerical Assistants                                       |                    | 43,460           | 43,460           | 43,460           |                    |
| Other Salaries  | 52,095             | 29,000           | 81,095           | 73,237           | 7,858              |
| Other Purchased Services (400-500 series)   | 3,080              | 2,300            | 5,380            | 604              | 4,776              |
| Supplies and Materials  | 6,000              |                  | 6,000            | 4,901            | 1,099              |
| Other Objects   | 4,200              |                  | 4,200            | 1,566            | 2,634              |
| <b>Total Support Services – School Administration</b>                                 | <b>245,535</b>     | <b>21,760</b>    | <b>267,295</b>   | <b>250,361</b>   | <b>16,934</b>      |
| <b>Security:</b>  |                    |                  |                  |                  |                    |
| Salaries  | 41,084             | (11,000)         | 30,084           | 29,671           | 413                |
| <b>Total Security</b>   | <b>41,084</b>      | <b>(11,000)</b>  | <b>30,084</b>    | <b>29,671</b>    | <b>413</b>         |
| <b>Student Transportation Services:</b>   |                    |                  |                  |                  |                    |
| Contracted Services –Transportation (Other than<br>Between Home and School) – Vendors | 5,000              |                  | 5,000            |                  | 5,000              |
| <b>Total Student Transportation Services</b>  | <b>5,000</b>       | <b>-</b>         | <b>5,000</b>     | <b>-</b>         | <b>5,000</b>       |
| <b>Unallocated Benefits:</b>  |                    |                  |                  |                  |                    |
| Health Benefits   | 276,033            |                  | 276,033          | 276,033          |                    |
| <b>Total Unallocated Benefits</b>   | <b>276,033</b>     | <b>-</b>         | <b>276,033</b>   | <b>276,033</b>   | <b>-</b>           |
| <b>Total Undistributed Expenditures</b>   | <b>993,264</b>     | <b>(20,868)</b>  | <b>972,396</b>   | <b>945,242</b>   | <b>27,154</b>      |
| <b>Total Expenditures - Current Expense</b>   | <b>2,191,726</b>   | <b>(109,980)</b> | <b>2,081,746</b> | <b>2,044,929</b> | <b>36,817</b>      |
| <b>Capital Outlay:</b>  |                    |                  |                  |                  |                    |
| <b>Equipment:</b>   |                    |                  |                  |                  |                    |
| Regular Programs - Instruction:   |                    |                  |                  |                  |                    |
| Grades 1-5  | 14,376             |                  | 14,376           | 13,864           | 512                |
| <b>Total Equipment</b>  | <b>14,376</b>      | <b>-</b>         | <b>14,376</b>    | <b>13,864</b>    | <b>512</b>         |
| <b>Total Expenditures - School Based</b>  | <b>2,206,102</b>   | <b>(109,980)</b> | <b>2,096,122</b> | <b>2,058,793</b> | <b>37,329</b>      |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2018

| School: North Tenth Street   | Original<br>Budget | Transfers        | Final<br>Budget  | Actual           | Final to<br>Actual |
|--|--------------------|------------------|------------------|------------------|--------------------|
| Other Financing Sources:   |                    |                  |                  |                  |                    |
| Transfers In   | \$ 2,206,102       | \$ (109,980)     | \$ 2,096,122     | \$ 2,058,793     | \$ 37,329          |
| Total Other Financing Sources  | <u>2,206,102</u>   | <u>(109,980)</u> | <u>2,096,122</u> | <u>2,058,793</u> | <u>37,329</u>      |
| Excess (Deficiency) of Other Financing Sources<br>Over (Under) Expenditures and Other Financing (Uses) |                    |                  |                  |                  |                    |
| Fund Balances, July 1  |                    |                  |                  |                  |                    |
| Fund Balances, June 30   | <u>\$ -</u>        | <u>\$ -</u>      | <u>\$ -</u>      | <u>\$ -</u>      | <u>\$ -</u>        |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2018

School: Newark Leadership Academy

Expense

Current:

Instruction - regular programs:

Salaries of Teachers:

Grades 9-12

\$ 421,514 \$ (9,945) \$ 411,569 \$ 409,978 \$ 1,591

Undistributed Instruction:

Purchased Technical Services

25,000 (15,000) 10,000 4,500 5,500

General Supplies

83,989 83,989 60,134 23,855

Other Objects

15,000 (1,500) 13,500 11,635 1,865

Total Regular Programs

545,503 (26,445) 519,058 486,247 32,811

Instruction - Special Education:

Salaries of Teachers

136,646 (58,600) 78,046 75,861 2,185

Other Salaries of Instruction

5,600 (5,000) 600 600

Total Resource Room/Resource Center

142,246 (63,600) 78,646 75,861 2,785

Total Special Education

142,246 (63,600) 78,646 75,861 2,785

Before/After School Programs:

Salaries of Teachers

112,362 (90,000) 22,362 15,000 7,362

Total Before/After School Programs

112,362 (90,000) 22,362 15,000 7,362

Alternative Education Programs - Support Services:

Salaries

1,500 1,500 1,333 167

Total Alternative Education Programs - Support Services

- 1,500 1,500 1,333 167

Total Instruction

800,111 (178,545) 621,566 578,441 43,125

Attendance and Social Work Services:

Salaries of Family Liaisons/Comm Parent Inv. Specialists

25,680 500 26,180 26,180

Total Attendance and Social Work Services

25,680 500 26,180 26,180 -

Health Services:

Salaries

47,590 1,007 48,597 48,597

Total Health Services

47,590 1,007 48,597 48,597 -

Guidance:

Salaries of Other Professional Staff

84,671 (7,000) 77,671 77,273 398

Other Purchased Services

56,405 (50,000) 6,405 6,405

Total Guidance

141,076 (57,000) 84,076 77,273 6,803

Improvement of Instruction Services:

Salaries of Supervisors of Instruction

50,388 (40,609) 9,779 9,779

Salaries of Secretarial and Clerical Assistants

15,868 15,868 15,431 437

Salaries of Facilitators, Math & Literacy Coaches

31,337 3,717 35,054 35,054

Purchased Professional - Education Services

25,000 25,000 25,000

Total Improvement of Instruction Services

106,725 (21,024) 85,701 60,264 25,437

Educational Media/Library Services:

Instructional Staff Training Services:

Purchased Professional - Education Services

27,880 (27,000) 880 880

Total Instructional Staff Training Services

27,880 (27,000) 880 - 880



Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2018

| School: Newark Leadership Academy                             | Original<br>Budget | Transfers        | Final<br>Budget  | Actual           | Final to<br>Actual |
|---|--------------------|------------------|------------------|------------------|--------------------|
| <b>Support Services – School Administration:</b>              |                    |                  |                  |                  |                    |
| Salaries of Principals/Assistant Principals/Program Directors | \$ 137,746         | \$ (130,000)     | \$ 7,746         | \$ 6,264         | \$ 1,482           |
| Salaries of Secretarial and Clerical Assistants               |                    | 15,449           | 15,449           | 14,622           | 827                |
| Other Salaries  | 223,060            | 44,281           | 267,341          | 266,370          | 971                |
| <b>Total Support Services – School Administration</b>         | <b>360,806</b>     | <b>(70,270)</b>  | <b>290,536</b>   | <b>287,256</b>   | <b>3,280</b>       |
| <b>Security:</b>  |                    |                  |                  |                  |                    |
| Salaries  | 124,432            | 158              | 124,590          | 124,590          |                    |
| <b>Total Security</b>   | <b>124,432</b>     | <b>158</b>       | <b>124,590</b>   | <b>124,590</b>   | <b>-</b>           |
| <b>Unallocated Benefits:</b>                                  |                    |                  |                  |                  |                    |
| Health Benefits   | 316,626            |                  | 316,626          | 316,626          |                    |
| <b>Total Unallocated Benefits</b>                             | <b>316,626</b>     | <b>-</b>         | <b>316,626</b>   | <b>316,626</b>   | <b>-</b>           |
| <b>Total Undistributed Expenditures</b>                       | <b>1,150,815</b>   | <b>(173,629)</b> | <b>977,186</b>   | <b>940,786</b>   | <b>36,400</b>      |
| <b>Total Expenditures - Current Expense</b>                   | <b>1,950,926</b>   | <b>(352,174)</b> | <b>1,598,752</b> | <b>1,519,227</b> | <b>79,525</b>      |
| <b>Capital Outlay:</b>  |                    |                  |                  |                  |                    |
| <b>Equipment:</b>   |                    |                  |                  |                  |                    |
| <b>Undistributed Expenditures:</b>                            |                    |                  |                  |                  |                    |
| School Administration   | 13,275             | (10,000)         | 3,275            |                  | 3,275              |
| Non-Instructional Equipment                                   | 70,000             |                  | 70,000           |                  | 70,000             |
| <b>Total Equipment</b>  | <b>83,275</b>      | <b>(10,000)</b>  | <b>73,275</b>    | <b>-</b>         | <b>73,275</b>      |
| <b>Total Expenditures - School Based</b>                      | <b>2,034,201</b>   | <b>(362,174)</b> | <b>1,672,027</b> | <b>1,519,227</b> | <b>152,800</b>     |
| <b>Other Financing Sources:</b>                               |                    |                  |                  |                  |                    |
| Transfers In  | 2,034,201          | (362,174)        | 1,672,027        | 1,519,227        | 152,800            |
| <b>Total Other Financing Sources</b>                          | <b>2,034,201</b>   | <b>(362,174)</b> | <b>1,672,027</b> | <b>1,519,227</b> | <b>152,800</b>     |
| <b>Excess (Deficiency) of Other Financing Sources</b>         |                    |                  |                  |                  |                    |
| <b>Over (Under) Expenditures and Other Financing (Uses)</b>   |                    |                  |                  |                  |                    |
| <b>Fund Balances, July 1</b>                                  |                    |                  |                  |                  |                    |
| <b>Fund Balances, June 30</b>                                 | <b>\$ -</b>        | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>        |

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

Year ended June 30, 2018

School: Newark Vocational High

## Expense

## Current:

## Instruction - regular programs:

## Salaries of Teachers:

|             |              |             |              |              |  |
|-------------|--------------|-------------|--------------|--------------|--|
| Grades 6-8  | \$ 2,644,861 | \$ (45,532) | \$ 2,599,329 | \$ 2,599,329 |  |
| Grades 9-12 | 954,451      | 190,431     | 1,144,882    | 1,144,882    |  |

## Undistributed Instruction:

|   |        |          |        |        |           |
|---|--------|----------|--------|--------|-----------|
| Purchased Professional & Educational Services |        | 13,350   | 13,350 | 3,350  | \$ 10,000 |
| General Supplies                              | 71,286 | 8,400    | 79,686 | 67,824 | 11,862    |
| Textbooks                                     | 60,058 | (48,750) | 11,308 | 8,255  | 3,053     |
| Other Objects                                 | 5,000  | (1,500)  | 3,500  | 3,428  | 72        |

|                               |                  |                |                  |                  |               |
|-------------------------------|------------------|----------------|------------------|------------------|---------------|
| <b>Total Regular Programs</b> | <b>3,735,656</b> | <b>116,399</b> | <b>3,852,055</b> | <b>3,827,068</b> | <b>24,987</b> |
|-------------------------------|------------------|----------------|------------------|------------------|---------------|

## Instruction - Special Education:

## Behavioral Disabilities:

|                                      |              |                |          |          |          |
|--------------------------------------|--------------|----------------|----------|----------|----------|
| Other Salaries of Instruction        | 2,800        | (2,800)        |          |          |          |
| <b>Total Behavioral Disabilities</b> | <b>2,800</b> | <b>(2,800)</b> | <b>-</b> | <b>-</b> | <b>-</b> |

## Resource Room/Resource Center:

|  |                |               |                |                |            |
|--|----------------|---------------|----------------|----------------|------------|
| Salaries of Teachers                       | 609,325        | 19,263        | 628,588        | 628,588        |            |
| Other Salaries of Instruction              | 8,400          | (7,000)       | 1,400          | 958            | 442        |
| <b>Total Resource Room/Resource Center</b> | <b>617,725</b> | <b>12,263</b> | <b>629,988</b> | <b>629,546</b> | <b>442</b> |

|                                |                |              |                |                |            |
|--------------------------------|----------------|--------------|----------------|----------------|------------|
| <b>Total Special Education</b> | <b>620,525</b> | <b>9,463</b> | <b>629,988</b> | <b>629,546</b> | <b>442</b> |
|--------------------------------|----------------|--------------|----------------|----------------|------------|

## School Sponsored Co-curricular Activities:

|  |               |              |               |               |          |
|--|---------------|--------------|---------------|---------------|----------|
| Salaries   | 35,581        | 2,333        | 37,914        | 37,914        |          |
| <b>Total School Sponsored Co-curricular Activities</b> | <b>35,581</b> | <b>2,333</b> | <b>37,914</b> | <b>37,914</b> | <b>-</b> |

## School Sponsored Athletics:

|   |                |          |                |                |            |
|---|----------------|----------|----------------|----------------|------------|
| Salaries                                | 128,999        |          | 128,999        | 128,485        | 514        |
| Supplies and Materials                  | 36,805         | (18,104) | 18,701         | 18,439         | 262        |
| Other Objects                           |                | 18,104   | 18,104         | 18,104         |            |
| <b>Total School Sponsored Athletics</b> | <b>165,804</b> | <b>-</b> | <b>165,804</b> | <b>165,028</b> | <b>776</b> |

## Before/After School Programs:

|   |               |               |               |               |            |
|---|---------------|---------------|---------------|---------------|------------|
| Salaries of Teachers                      | 27,750        | 15,000        | 42,750        | 41,868        | 882        |
| <b>Total Before/After School Programs</b> | <b>27,750</b> | <b>15,000</b> | <b>42,750</b> | <b>41,868</b> | <b>882</b> |

|                          |                  |                |                  |                  |               |
|--------------------------|------------------|----------------|------------------|------------------|---------------|
| <b>Total Instruction</b> | <b>4,585,316</b> | <b>143,195</b> | <b>4,728,511</b> | <b>4,701,424</b> | <b>27,087</b> |
|--------------------------|------------------|----------------|------------------|------------------|---------------|

## Attendance and Social Work Services:

|  |                |               |                |                |          |
|--|----------------|---------------|----------------|----------------|----------|
| Salaries   | 72,263         | 14,344        | 86,607         | 86,607         |          |
| Salaries of Family Liaisons/Comm Parent Inv. Specialists | 35,525         | 613           | 36,138         | 36,138         |          |
| <b>Total Attendance and Social Work Services</b>         | <b>107,788</b> | <b>14,957</b> | <b>122,745</b> | <b>122,745</b> | <b>-</b> |

## Health Services:

|                              |               |              |                |               |              |
|------------------------------|---------------|--------------|----------------|---------------|--------------|
| Salaries                     | 91,350        | 2,009        | 93,359         | 93,359        |              |
| Other Salaries               | 2,000         |              | 2,000          | 1,280         | 720          |
| Supplies and Materials       | 5,000         |              | 5,000          | 1,446         | 3,554        |
| <b>Total Health Services</b> | <b>98,350</b> | <b>2,009</b> | <b>100,359</b> | <b>96,085</b> | <b>4,274</b> |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2018

| School: Newark Vocational High   | Original<br>Budget | Transfers       | Final<br>Budget  | Actual           | Final to<br>Actual |
|--|--------------------|-----------------|------------------|------------------|--------------------|
| <b>Guidance:</b>   |                    |                 |                  |                  |                    |
| Salaries of Other Professional Staff   | \$ 148,313         | \$ 45,238       | \$ 193,551       | \$ 193,551       |                    |
| Other Salaries   | 190,143            | 2,135           | 192,278          | 191,358          | \$ 920             |
| <b>Total Guidance</b>  | <b>338,456</b>     | <b>47,373</b>   | <b>385,829</b>   | <b>384,909</b>   | <b>920</b>         |
| <b>Improvement of Instruction Services:</b>  |                    |                 |                  |                  |                    |
| Salaries of Supervisors of Instruction   | 257,738            | (43)            | 257,695          | 257,407          | 288                |
| Salaries of Other Professional Staff   | 96,425             |                 | 96,425           | 96,081           | 344                |
| Salaries of Secretarial and Clerical Assistants  | 26,258             | 735             | 26,993           | 26,993           |                    |
| Other Salaries   | 73,971             | 21,636          | 95,607           | 95,607           |                    |
| Salaries of Facilitators, Math & Literacy Coaches                                      | 253,803            | 92,031          | 345,834          | 345,834          |                    |
| Other Objects  | 3,105              |                 | 3,105            | 2,457            | 648                |
| <b>Total Improvement of Instruction Services</b>                                       | <b>711,300</b>     | <b>114,359</b>  | <b>825,659</b>   | <b>824,379</b>   | <b>1,280</b>       |
| <b>Instructional Staff Training Services:</b>  |                    |                 |                  |                  |                    |
| Purchased Professional - Education Services  | 6,000              |                 | 6,000            |                  | 6,000              |
| <b>Total Instructional Staff Training Services</b>                                     | <b>6,000</b>       | <b>-</b>        | <b>6,000</b>     | <b>-</b>         | <b>6,000</b>       |
| <b>Support Services - School Administration:</b>                                       |                    |                 |                  |                  |                    |
| Salaries of Principals/Assistant Principals/Program Directors                          | 399,108            | 3,068           | 402,176          | 402,176          |                    |
| Salaries of Secretarial and Clerical Assistants  | 26,258             | 282,361         | 308,619          | 307,308          | 1,311              |
| Other Salaries   | 578,043            | (295,361)       | 282,682          | 281,800          | 882                |
| Other Purchased Services (400-500 series)  | 32,500             |                 | 32,500           | 7,127            | 25,373             |
| Other Objects  | 3,050              |                 | 3,050            | 2,699            | 351                |
| <b>Total Support Services - School Administration</b>                                  | <b>1,038,959</b>   | <b>(9,932)</b>  | <b>1,029,027</b> | <b>1,001,110</b> | <b>27,917</b>      |
| <b>Security:</b>   |                    |                 |                  |                  |                    |
| Salaries   | 302,835            | (29,000)        | 273,835          | 273,745          | 90                 |
| General Supplies   | 4,800              |                 | 4,800            |                  | 4,800              |
| <b>Total Security</b>  | <b>307,635</b>     | <b>(29,000)</b> | <b>278,635</b>   | <b>273,745</b>   | <b>4,890</b>       |
| <b>Student Transportation Services:</b>  |                    |                 |                  |                  |                    |
| Contracted Services - Transportation (Other than<br>Between Home and School) - Vendors | 8,000              | 1,500           | 9,500            |                  | 9,500              |
| <b>Total Student Transportation Services</b>   | <b>8,000</b>       | <b>1,500</b>    | <b>9,500</b>     | <b>-</b>         | <b>9,500</b>       |
| <b>Unallocated Benefits:</b>   |                    |                 |                  |                  |                    |
| Health Benefits  | 1,786,096          |                 | 1,786,096        | 1,786,096        |                    |
| <b>Total Unallocated Benefits</b>  | <b>1,786,096</b>   | <b>-</b>        | <b>1,786,096</b> | <b>1,786,096</b> | <b>-</b>           |
| <b>Total Undistributed Expenditures</b>  | <b>4,402,584</b>   | <b>141,266</b>  | <b>4,543,850</b> | <b>4,489,069</b> | <b>54,781</b>      |
| <b>Total Expenditures - Current Expense</b>  | <b>8,987,900</b>   | <b>284,461</b>  | <b>9,272,361</b> | <b>9,190,493</b> | <b>81,868</b>      |
| <b>Capital Outlay:</b>   |                    |                 |                  |                  |                    |
| <b>Equipment:</b>  |                    |                 |                  |                  |                    |
| Undistributed Expenditures:  |                    |                 |                  |                  |                    |
| Non-Instructional Equipment  | 11,820             |                 | 11,820           |                  | 11,820             |
| <b>Total Equipment</b>   | <b>11,820</b>      | <b>-</b>        | <b>11,820</b>    | <b>-</b>         | <b>11,820</b>      |
| <b>Total Expenditures - School Based</b>   | <b>8,999,720</b>   | <b>284,461</b>  | <b>9,284,181</b> | <b>9,190,493</b> | <b>93,688</b>      |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2018

| School: Newark Vocational High   | Original<br>Budget | Transfers  | Final<br>Budget | Actual       | Final to<br>Actual |
|--|--------------------|------------|-----------------|--------------|--------------------|
| Other Financing Sources:   |                    |            |                 |              |                    |
| Transfers In   | \$ 8,999,720       | \$ 284,461 | \$ 9,284,181    | \$ 9,190,493 | \$ 93,688          |
| Total Other Financing Sources  | 8,999,720          | 284,461    | 9,284,181       | 9,190,493    | 93,688             |
| Excess (Deficiency) of Other Financing Sources<br>Over (Under) Expenditures and Other Financing (Uses) |                    |            |                 |              |                    |
| Fund Balances, July 1  |                    |            |                 |              |                    |
| Fund Balances, June 30   | \$ -               | \$ -       | \$ -            | \$ -         | \$ -               |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2018

| School: Ivy Hill                                       | Original<br>Budget | Transfers       | Final<br>Budget  | Actual           | Final to<br>Actual |
|--|--------------------|-----------------|------------------|------------------|--------------------|
| <b>Expense</b>   |                    |                 |                  |                  |                    |
| <b>Current:</b>  |                    |                 |                  |                  |                    |
| Instruction - regular programs:                        |                    |                 |                  |                  |                    |
| Salaries of Teachers:                                  |                    |                 |                  |                  |                    |
| Kindergarten   | \$ 186,054         | \$ 18,988       | \$ 205,042       | \$ 205,042       |                    |
| Grades 1- 5  | 949,502            | (55,585)        | 893,917          | 889,984          | \$ 3,933           |
| Grades 6-8   | 639,571            | 83,765          | 723,336          | 723,336          |                    |
| Undistributed Instruction:                             |                    |                 |                  |                  |                    |
| Other Salaries of Instruction                          | 65,574             | 4,631           | 70,205           | 68,199           | 2,006              |
| General Supplies                                       | 50,729             | (8,370)         | 42,359           | 36,370           | 5,989              |
| Other Objects  | 8,960              | (4,000)         | 4,960            | 895              | 4,065              |
| <b>Total Regular Programs</b>                          | <b>1,900,390</b>   | <b>39,429</b>   | <b>1,939,819</b> | <b>1,923,826</b> | <b>15,993</b>      |
| Instruction - Special Education:                       |                    |                 |                  |                  |                    |
| Learning and/or Language Disabilities:                 |                    |                 |                  |                  |                    |
| Salaries of Teachers                                   | 227,310            | (25,000)        | 202,310          | 200,041          | 2,269              |
| Other Salaries of Instruction                          | 4,200              | (2,000)         | 2,200            | 551              | 1,649              |
| General Supplies                                       | 6,000              |                 | 6,000            |                  | 6,000              |
| <b>Total Learning and/or Language Disabilities</b>     | <b>237,510</b>     | <b>(27,000)</b> | <b>210,510</b>   | <b>200,592</b>   | <b>9,918</b>       |
| Behavioral Disabilities:                               |                    |                 |                  |                  |                    |
| Salaries of Teachers                                   | 62,730             | 13,981          | 76,711           | 76,711           |                    |
| <b>Total Behavioral Disabilities</b>                   | <b>62,730</b>      | <b>13,981</b>   | <b>76,711</b>    | <b>76,711</b>    | <b>-</b>           |
| Resource Room/Resource Center:                         |                    |                 |                  |                  |                    |
| Salaries of Teachers                                   | 126,699            | 13,415          | 140,114          | 140,114          |                    |
| Other Salaries of Instruction                          | 2,800              | (2,800)         |                  |                  |                    |
| <b>Total Resource Room/Resource Center</b>             | <b>129,499</b>     | <b>10,615</b>   | <b>140,114</b>   | <b>140,114</b>   | <b>-</b>           |
| Autism:  |                    |                 |                  |                  |                    |
| Salaries of Teachers                                   | 432,227            | 2,409           | 434,636          | 434,636          |                    |
| Other Salaries of Instruction                          | 173,592            | 29,777          | 203,369          | 202,809          | 560                |
| <b>Total Autism</b>                                    | <b>605,819</b>     | <b>32,186</b>   | <b>638,005</b>   | <b>637,445</b>   | <b>560</b>         |
| <b>Total Special Education</b>                         | <b>1,035,558</b>   | <b>29,782</b>   | <b>1,065,340</b> | <b>1,054,862</b> | <b>10,478</b>      |
| Bilingual Education:                                   |                    |                 |                  |                  |                    |
| Salaries of Teachers                                   | 288,629            | (3,000)         | 285,629          | 283,301          | 2,328              |
| Other Salaries of Instruction                          | 12,488             | (12,288)        | 200              |                  | 200                |
| General Supplies                                       | 2,500              |                 | 2,500            |                  | 2,500              |
| <b>Total Bilingual Education</b>                       | <b>303,617</b>     | <b>(15,288)</b> | <b>288,329</b>   | <b>283,301</b>   | <b>5,028</b>       |
| School Sponsored Co-curricular Activities:             |                    |                 |                  |                  |                    |
| Salaries   | 10,291             | (4,000)         | 6,291            | 2,520            | 3,771              |
| <b>Total School Sponsored Co-curricular Activities</b> | <b>10,291</b>      | <b>(4,000)</b>  | <b>6,291</b>     | <b>2,520</b>     | <b>3,771</b>       |
| School Sponsored Athletics:                            |                    |                 |                  |                  |                    |
| Salaries   | 8,098              | 7,630           | 15,728           | 15,728           |                    |
| <b>Total School Sponsored Athletics</b>                | <b>8,098</b>       | <b>7,630</b>    | <b>15,728</b>    | <b>15,728</b>    | <b>-</b>           |
| Before/After School Programs:                          |                    |                 |                  |                  |                    |
| Salaries of Teachers                                   | 18,944             | 12,000          | 30,944           | 30,224           | 720                |
| <b>Total Before/After School Programs</b>              | <b>18,944</b>      | <b>12,000</b>   | <b>30,944</b>    | <b>30,224</b>    | <b>720</b>         |
| <b>Total Instruction</b>                               | <b>3,276,898</b>   | <b>69,553</b>   | <b>3,346,451</b> | <b>3,310,461</b> | <b>35,990</b>      |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2018

School: Ivy Hill

|   | Original<br>Budget | Transfers       | Final<br>Budget  | Actual           | Final to<br>Actual |
|---|--------------------|-----------------|------------------|------------------|--------------------|
| <b>Attendance and Social Work Services:</b>   |                    |                 |                  |                  |                    |
| Salaries  | \$ 98,020          | \$ 988          | \$ 99,008        | \$ 99,008        |                    |
| Salaries of Family Liaisons/Comm Parent Inv. Specialists                              | 42,630             | 5,870           | 48,500           | 47,571           | \$ 929             |
| <b>Total Attendance and Social Work Services</b>                                      | <b>140,650</b>     | <b>6,858</b>    | <b>147,508</b>   | <b>146,579</b>   | <b>929</b>         |
| <b>Health Services:</b>   |                    |                 |                  |                  |                    |
| Salaries  | 91,350             | 9,888           | 101,238          | 101,238          |                    |
| Other Salaries  |                    | 3,202           | 3,202            | 3,202            |                    |
| <b>Total Health Services</b>  | <b>91,350</b>      | <b>13,090</b>   | <b>104,440</b>   | <b>104,440</b>   | <b>-</b>           |
| <b>Improvement of Instruction Services:</b>   |                    |                 |                  |                  |                    |
| Salaries of Supervisors of Instruction  | 53,288             | (53,288)        |                  |                  |                    |
| Salaries of Facilitators, Math & Literacy Coaches                                     | 63,553             | 105,638         | 169,191          | 169,191          |                    |
| Other Objects   | 400                |                 | 400              |                  | 400                |
| <b>Total Improvement of Instruction Services</b>                                      | <b>117,241</b>     | <b>52,350</b>   | <b>169,591</b>   | <b>169,191</b>   | <b>400</b>         |
| <b>Educational Media/Library Services:</b>  |                    |                 |                  |                  |                    |
| Salaries of Other Professional Staff  | 62,730             | 15,973          | 78,703           | 78,703           |                    |
| <b>Total Educational Media/Library Services</b>                                       | <b>62,730</b>      | <b>15,973</b>   | <b>78,703</b>    | <b>78,703</b>    | <b>-</b>           |
| <b>Instructional Staff Training Services:</b>   |                    |                 |                  |                  |                    |
| Purchased Professional –Education Services  | 3,000              | 8,288           | 11,288           | 7,000            | 4,288              |
| <b>Total Instructional Staff Training Services</b>                                    | <b>3,000</b>       | <b>8,288</b>    | <b>11,288</b>    | <b>7,000</b>     | <b>4,288</b>       |
| <b>Support Services – School Administration:</b>                                      |                    |                 |                  |                  |                    |
| Salaries of Principals/Assistant Principals/Program Directors                         | 183,785            | (28,473)        | 155,312          | 155,312          |                    |
| Salaries of Secretarial and Clerical Assistants                                       |                    | 94,504          | 94,504           | 94,504           |                    |
| Other Salaries  | 296,489            | (131,824)       | 164,665          | 161,639          | 3,026              |
| Other Objects   | 1,352              |                 | 1,352            | 94               | 1,258              |
| <b>Total Support Services – School Administration</b>                                 | <b>481,626</b>     | <b>(65,793)</b> | <b>415,833</b>   | <b>411,549</b>   | <b>4,284</b>       |
| <b>Security:</b>  |                    |                 |                  |                  |                    |
| Salaries  | 130,433            |                 | 130,433          | 130,064          | 369                |
| <b>Total Security</b>   | <b>130,433</b>     | <b>-</b>        | <b>130,433</b>   | <b>130,064</b>   | <b>369</b>         |
| <b>Student Transportation Services:</b>   |                    |                 |                  |                  |                    |
| Contracted Services –Transportation (Other than<br>Between Home and School) – Vendors | 6,000              | 4,000           | 10,000           | 5,399            | 4,601              |
| <b>Total Student Transportation Services</b>  | <b>6,000</b>       | <b>4,000</b>    | <b>10,000</b>    | <b>5,399</b>     | <b>4,601</b>       |
| <b>Unallocated Benefits:</b>  |                    |                 |                  |                  |                    |
| Health Benefits   | 974,234            |                 | 974,234          | 974,234          |                    |
| <b>Total Unallocated Benefits</b>   | <b>974,234</b>     | <b>-</b>        | <b>974,234</b>   | <b>974,234</b>   | <b>-</b>           |
| <b>Total Undistributed Expenditures</b>   | <b>2,007,264</b>   | <b>34,766</b>   | <b>2,042,030</b> | <b>2,027,159</b> | <b>14,871</b>      |
| <b>Total Expenditures - Current Expense</b>   | <b>5,284,162</b>   | <b>104,319</b>  | <b>5,388,481</b> | <b>5,337,620</b> | <b>50,861</b>      |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2018

| School: Ivy Hill   | Original<br>Budget | Transfers     | Final<br>Budget  | Actual              | Final to<br>Actual |
|--|--------------------|---------------|------------------|---------------------|--------------------|
| <b>Capital Outlay:</b>   |                    |               |                  |                     |                    |
| <b>Equipment:</b>  |                    |               |                  |                     |                    |
| Regular Programs - Instruction:  |                    |               |                  |                     |                    |
| Grades 1-5   | \$ 20,000          | \$ (20,000)   |                  |                     |                    |
| Special Education - Instruction:   |                    |               |                  |                     |                    |
| Language and/or Learning Disabilities  | 3,355              |               | \$ 3,355         |                     | \$ 3,355           |
| Undistributed Expenditures:  |                    |               |                  |                     |                    |
| Non-Instructional Equipment  | 20,000             |               | 20,000           |                     | 20,000             |
| Total Equipment  | 43,355             | (20,000)      | 23,355           | -                   | 23,355             |
| <b>Total Expenditures - School Based</b>   | <b>5,327,517</b>   | <b>84,319</b> | <b>5,411,836</b> | <b>\$ 5,337,620</b> | <b>74,216</b>      |
| <b>Other Financing Sources:</b>  |                    |               |                  |                     |                    |
| Transfers In   | 5,327,517          | 84,319        | 5,411,836        | 5,337,620           | 74,216             |
| <b>Total Other Financing Sources</b>   | <b>5,327,517</b>   | <b>84,319</b> | <b>5,411,836</b> | <b>5,337,620</b>    | <b>74,216</b>      |
| <b>Excess (Deficiency) of Other Financing Sources<br/>Over (Under) Expenditures and Other Financing (Uses)</b> |                    |               |                  |                     |                    |
| <b>Fund Balances, July 1</b>   |                    |               |                  |                     |                    |
| <b>Fund Balances, June 30</b>  | <b>\$ -</b>        | <b>\$ -</b>   | <b>\$ -</b>      | <b>\$ -</b>         | <b>\$ -</b>        |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2018

| School: Oliver Street  | Original<br>Budget | Transfers       | Final<br>Budget  | Actual           | Final to<br>Actual |
|--|--------------------|-----------------|------------------|------------------|--------------------|
| <b>Expense</b>   |                    |                 |                  |                  |                    |
| <b>Current:</b>  |                    |                 |                  |                  |                    |
| <b>Instruction - regular programs:</b>                         |                    |                 |                  |                  |                    |
| <b>Salaries of Teachers:</b>                                   |                    |                 |                  |                  |                    |
| Kindergarten   | \$ 54,980          | \$ 8,587        | \$ 63,567        | \$ 63,562        | \$ 5               |
| Grades 1- 5  | 1,383,393          | 96,498          | 1,479,891        | 1,479,709        | 182                |
| Grades 6-8   | 1,443,874          | (2,625)         | 1,441,249        | 1,441,083        | 166                |
| <b>Undistributed Instruction:</b>                              |                    |                 |                  |                  |                    |
| Other Salaries of Instruction                                  | 65,738             | 3,954           | 69,692           | 69,692           |                    |
| General Supplies   | 83,466             | (8,478)         | 74,988           | 69,306           | 5,682              |
| Other Objects  | 9,530              | (4,029)         | 5,501            | 3,521            | 1,980              |
| <b>Total Regular Programs</b>                                  | <b>3,040,981</b>   | <b>93,907</b>   | <b>3,134,888</b> | <b>3,126,873</b> | <b>8,015</b>       |
| <b>Instruction - Special Education:</b>                        |                    |                 |                  |                  |                    |
| <b>Learning and/or Language Disabilities:</b>                  |                    |                 |                  |                  |                    |
| Salaries of Teachers   | 54,108             | (2,000)         | 52,108           | 50,831           | 1,277              |
| Other Salaries of Instruction                                  | 1,400              |                 | 1,400            |                  | 1,400              |
| <b>Total Learning and/or Language Disabilities</b>             | <b>55,508</b>      | <b>(2,000)</b>  | <b>53,508</b>    | <b>50,831</b>    | <b>2,677</b>       |
| <b>Behavioral Disabilities:</b>                                |                    |                 |                  |                  |                    |
| Salaries of Teachers   | 107,495            |                 | 107,495          | 105,141          | 2,354              |
| Other Salaries of Instruction                                  | 2,800              |                 | 2,800            |                  | 2,800              |
| <b>Total Behavioral Disabilities</b>                           | <b>110,295</b>     | <b>-</b>        | <b>110,295</b>   | <b>105,141</b>   | <b>5,154</b>       |
| <b>Resource Room/Resource Center:</b>                          |                    |                 |                  |                  |                    |
| Salaries of Teachers   | 392,769            | 58,862          | 451,631          | 451,631          |                    |
| Other Salaries of Instruction                                  | 7,000              | (7,000)         |                  |                  |                    |
| <b>Total Resource Room/Resource Center</b>                     | <b>399,769</b>     | <b>51,862</b>   | <b>451,631</b>   | <b>451,631</b>   | <b>-</b>           |
| <b>Total Special Education</b>                                 | <b>565,572</b>     | <b>49,862</b>   | <b>615,434</b>   | <b>607,603</b>   | <b>7,831</b>       |
| <b>Bilingual Education:</b>                                    |                    |                 |                  |                  |                    |
| Salaries of Teachers   | 1,091,848          | 50,907          | 1,142,755        | 1,142,755        |                    |
| Other Salaries of Instruction                                  | 86,574             | (7,149)         | 79,425           | 77,390           | 2,035              |
| <b>Total Bilingual Education</b>                               | <b>1,178,422</b>   | <b>43,758</b>   | <b>1,222,180</b> | <b>1,220,145</b> | <b>2,035</b>       |
| <b>School Sponsored Co-curricular Activities:</b>              |                    |                 |                  |                  |                    |
| Salaries   | 28,464             | (18,000)        | 10,464           | 7,351            | 3,113              |
| <b>Total School Sponsored Co-curricular Activities</b>         | <b>28,464</b>      | <b>(18,000)</b> | <b>10,464</b>    | <b>7,351</b>     | <b>3,113</b>       |
| <b>School Sponsored Athletics:</b>                             |                    |                 |                  |                  |                    |
| Salaries   | 9,536              | 17,536          | 27,072           | 27,072           |                    |
| <b>Total School Sponsored Athletics</b>                        | <b>9,536</b>       | <b>17,536</b>   | <b>27,072</b>    | <b>27,072</b>    | <b>-</b>           |
| <b>Before/After School Programs:</b>                           |                    |                 |                  |                  |                    |
| Salaries of Teachers   | 10,000             | 2,000           | 12,000           | 10,467           | 1,533              |
| <b>Total Before/After School Programs</b>                      | <b>10,000</b>      | <b>2,000</b>    | <b>12,000</b>    | <b>10,467</b>    | <b>1,533</b>       |
| <b>Other Supplemental/At-Risk Programs - Instruction:</b>      |                    |                 |                  |                  |                    |
| Purchased Professional & Technical Services                    | 5,000              |                 | 5,000            | 4,775            | 225                |
| <b>Total Other Supplemental/At-Risk Programs - Instruction</b> | <b>5,000</b>       | <b>-</b>        | <b>5,000</b>     | <b>4,775</b>     | <b>225</b>         |
| <b>Total Instruction</b>                                       | <b>4,837,975</b>   | <b>189,063</b>  | <b>5,027,038</b> | <b>5,004,286</b> | <b>22,752</b>      |



Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2018

| School: Oliver Street   | Original<br>Budget | Transfers      | Final<br>Budget  | Actual           | Final to<br>Actual |
|---|--------------------|----------------|------------------|------------------|--------------------|
| <b>Attendance and Social Work Services:</b>   |                    |                |                  |                  |                    |
| Salaries  | \$ 58,208          | \$ 1,457       | \$ 59,665        | \$ 59,665        |                    |
| Salaries of Family Liaisons/Comm Parent Inv. Specialists                              | 50,750             | 1,908          | 52,658           | 52,658           |                    |
| <b>Total Attendance and Social Work Services</b>                                      | <b>108,958</b>     | <b>3,365</b>   | <b>112,323</b>   | <b>112,323</b>   | <b>-</b>           |
| <b>Health Services:</b>   |                    |                |                  |                  |                    |
| Salaries  | 181,936            | 20,400         | 202,336          | 202,336          |                    |
| Other Salaries  | 1,520              | 1,029          | 2,549            | 2,548            | \$ 1               |
| <b>Total Health Services</b>  | <b>183,456</b>     | <b>21,429</b>  | <b>204,885</b>   | <b>204,884</b>   | <b>1</b>           |
| <b>Guidance:</b>  |                    |                |                  |                  |                    |
| Salaries of Other Professional Staff  | 171,417            |                | 171,417          | 168,563          | 2,854              |
| <b>Total Guidance</b>   | <b>171,417</b>     | <b>-</b>       | <b>171,417</b>   | <b>168,563</b>   | <b>2,854</b>       |
| <b>Improvement of Instruction Services:</b>   |                    |                |                  |                  |                    |
| Salaries of Supervisors of Instruction  | 99,325             | 1,529          | 100,854          | 100,854          |                    |
| Salaries of Secretarial and Clerical Assistants                                       | 71,215             | 2,561          | 73,776           | 73,776           |                    |
| Salaries of Facilitators, Math & Literacy Coaches                                     | 147,942            | 28,620         | 176,562          | 176,562          |                    |
| Other Objects   | 5,000              |                | 5,000            | 5,000            |                    |
| <b>Total Improvement of Instruction Services</b>                                      | <b>323,482</b>     | <b>32,710</b>  | <b>356,192</b>   | <b>356,192</b>   | <b>-</b>           |
| <b>Instructional Staff Training Services:</b>   |                    |                |                  |                  |                    |
| Purchased Professional -Education Services  | 15,000             | 2,000          | 17,000           | 17,000           |                    |
| <b>Total Instructional Staff Training Services</b>                                    | <b>15,000</b>      | <b>2,000</b>   | <b>17,000</b>    | <b>17,000</b>    | <b>-</b>           |
| <b>Support Services - School Administration:</b>                                      |                    |                |                  |                  |                    |
| Salaries of Principals/Assistant Principals/Program Directors                         | 222,572            | 8,928          | 231,500          | 231,500          |                    |
| Salaries of Secretarial and Clerical Assistants                                       | 71,215             | 40,113         | 111,328          | 111,328          |                    |
| Other Salaries  | 154,235            | (44,344)       | 109,891          | 106,820          | 3,071              |
| Other Purchased Services (400-500 series)   | 33,402             |                | 33,402           | 29,840           | 3,562              |
| Other Objects   | 2,000              |                | 2,000            | 2,000            |                    |
| <b>Total Support Services - School Administration</b>                                 | <b>483,424</b>     | <b>4,697</b>   | <b>488,121</b>   | <b>481,488</b>   | <b>6,633</b>       |
| <b>Security:</b>  |                    |                |                  |                  |                    |
| Salaries  | 105,599            | 6,344          | 111,943          | 111,943          |                    |
| <b>Total Security</b>   | <b>105,599</b>     | <b>6,344</b>   | <b>111,943</b>   | <b>111,943</b>   | <b>-</b>           |
| <b>Student Transportation Services:</b>   |                    |                |                  |                  |                    |
| Contracted Services -Transportation (Other than<br>Between Home and School) - Vendors | 8,109              | 1,000          | 9,109            | 7,294            | 1,815              |
| <b>Total Student Transportation Services</b>  | <b>8,109</b>       | <b>1,000</b>   | <b>9,109</b>     | <b>7,294</b>     | <b>1,815</b>       |
| <b>Unallocated Benefits:</b>  |                    |                |                  |                  |                    |
| Health Benefits   | 1,363,928          |                | 1,363,928        | 1,363,928        |                    |
| <b>Total Unallocated Benefits</b>   | <b>1,363,928</b>   | <b>-</b>       | <b>1,363,928</b> | <b>1,363,928</b> | <b>-</b>           |
| <b>Total Undistributed Expenditures</b>   | <b>2,763,373</b>   | <b>71,545</b>  | <b>2,834,918</b> | <b>2,823,615</b> | <b>11,303</b>      |
| <b>Total Expenditures - Current Expense</b>   | <b>7,601,348</b>   | <b>260,608</b> | <b>7,861,956</b> | <b>7,827,901</b> | <b>34,055</b>      |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2018

| School: Oliver Street  | Original<br>Budget | Transfers | Final<br>Budget | Actual    | Final to<br>Actual |
|--|--------------------|-----------|-----------------|-----------|--------------------|
| Capital Outlay:  |                    |           |                 |           |                    |
| Equipment:   |                    |           |                 |           |                    |
| Regular Programs - Instruction:  |                    |           |                 |           |                    |
| Grades 6-8   | \$ 2,487           | \$ 6,478  | \$ 8,965        | \$ 6,478  | \$ 2,487           |
| Total Equipment  | 2,487              | 6,478     | 8,965           | 6,478     | 2,487              |
| Total Expenditures - School Based  | 7,603,835          | 267,086   | 7,870,921       | 7,834,379 | 36,542             |
| Other Financing Sources:   |                    |           |                 |           |                    |
| Transfers In   | 7,603,835          | 267,086   | 7,870,921       | 7,834,379 | 36,542             |
| Total Other Financing Sources  | 7,603,835          | 267,086   | 7,870,921       | 7,834,379 | 36,542             |
| Excess (Deficiency) of Other Financing Sources<br>Over (Under) Expenditures and Other Financing (Uses) |                    |           |                 |           |                    |
| Fund Balances, July 1  |                    |           |                 |           |                    |
| Fund Balances, June 30   | \$ -               | \$ -      | \$ -            | \$ -      | \$ -               |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2018

| School: New Park                                       | Original<br>Budget | Transfers        | Final<br>Budget  | Actual           | Final to<br>Actual |
|--|--------------------|------------------|------------------|------------------|--------------------|
| <b>Expense</b>   |                    |                  |                  |                  |                    |
| <b>Current:</b>  |                    |                  |                  |                  |                    |
| Instruction - regular programs:                        |                    |                  |                  |                  |                    |
| Salaries of Teachers:                                  |                    |                  |                  |                  |                    |
| Kindergarten   | \$ 261,994         | \$ 24,658        | \$ 286,652       | \$ 286,524       | \$ 128             |
| Grades 1- 5  | 1,341,217          | 45,023           | 1,386,240        | 1,386,240        |                    |
| Grades 6-8   | 1,200,806          | (198,618)        | 1,002,188        | 1,002,011        | 177                |
| Undistributed Instruction:                             |                    |                  |                  |                  |                    |
| Other Salaries of Instruction                          | 138,749            | 1,847            | 140,596          | 140,596          |                    |
| General Supplies                                       | 86,514             | 11,863           | 98,377           | 87,381           | 10,996             |
| Textbooks  | 5,119              | (67)             | 5,052            | 5,052            |                    |
| Other Objects  | 21,961             | (5,150)          | 16,811           | 16,036           | 775                |
| <b>Total Regular Programs</b>                          | <b>3,056,360</b>   | <b>(120,444)</b> | <b>2,935,916</b> | <b>2,923,840</b> | <b>12,076</b>      |
| Instruction - Special Education:                       |                    |                  |                  |                  |                    |
| Multiple Disabilities:                                 |                    |                  |                  |                  |                    |
| Salaries of Teachers                                   | 213,500            | (25,001)         | 188,499          | 187,602          | 897                |
| Other Salaries of Instruction                          | 71,520             | 15,399           | 86,919           | 84,973           | 1,946              |
| General Supplies                                       | 5,164              | (3,503)          | 1,661            | 1,500            | 161                |
| Other Objects  | 1,900              | (1,900)          |                  |                  |                    |
| <b>Total Multiple Disabilities</b>                     | <b>292,084</b>     | <b>(15,005)</b>  | <b>277,079</b>   | <b>274,075</b>   | <b>3,004</b>       |
| Resource Room/Resource Center:                         |                    |                  |                  |                  |                    |
| Salaries of Teachers                                   | 182,520            | (16,000)         | 166,520          | 162,889          | 3,631              |
| Other Salaries of Instruction                          | 4,200              |                  | 4,200            | 1,120            | 3,080              |
| General Supplies                                       | 10,951             | (6,475)          | 4,476            | 4,233            | 243                |
| Other Objects  | 2,513              | (2,513)          |                  |                  |                    |
| <b>Total Resource Room/Resource Center</b>             | <b>200,184</b>     | <b>(24,988)</b>  | <b>175,196</b>   | <b>168,242</b>   | <b>6,954</b>       |
| <b>Total Special Education</b>                         | <b>492,268</b>     | <b>(39,993)</b>  | <b>452,275</b>   | <b>442,317</b>   | <b>9,958</b>       |
| Bilingual Education:                                   |                    |                  |                  |                  |                    |
| Salaries of Teachers                                   | 424,214            | (3,618)          | 420,596          | 419,862          | 734                |
| Other Salaries of Instruction                          | 76,774             | (4,811)          | 71,963           | 71,346           | 617                |
| General Supplies                                       | 17,549             | (10,000)         | 7,549            |                  | 7,549              |
| Other Objects  | 5,000              | (5,000)          |                  |                  |                    |
| <b>Total Bilingual Education</b>                       | <b>523,537</b>     | <b>(23,429)</b>  | <b>500,108</b>   | <b>491,208</b>   | <b>8,900</b>       |
| School Sponsored Co-curricular Activities:             |                    |                  |                  |                  |                    |
| Salaries   | 22,091             | (10,000)         | 12,091           | 11,846           | 245                |
| <b>Total School Sponsored Co-curricular Activities</b> | <b>22,091</b>      | <b>(10,000)</b>  | <b>12,091</b>    | <b>11,846</b>    | <b>245</b>         |
| School Sponsored Athletics:                            |                    |                  |                  |                  |                    |
| Salaries   | 9,541              | 160              | 9,701            | 9,701            |                    |
| <b>Total School Sponsored Athletics</b>                | <b>9,541</b>       | <b>160</b>       | <b>9,701</b>     | <b>9,701</b>     | <b>-</b>           |
| Before/After School Programs:                          |                    |                  |                  |                  |                    |
| Salaries of Teachers                                   | 49,354             | (24,000)         | 25,354           | 19,206           | 6,148              |
| Other Salaries for Instruction                         | 1,800              | (1)              | 1,799            |                  | 1,799              |
| <b>Total Before/After School Programs</b>              | <b>51,154</b>      | <b>(24,001)</b>  | <b>27,153</b>    | <b>19,206</b>    | <b>7,947</b>       |
| <b>Total Instruction</b>                               | <b>4,154,951</b>   | <b>(217,707)</b> | <b>3,937,244</b> | <b>3,898,118</b> | <b>39,126</b>      |

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

Year ended June 30, 2018

| School: New Park  | Original<br>Budget | Transfers        | Final<br>Budget  | Actual           | Final to<br>Actual |
|---|--------------------|------------------|------------------|------------------|--------------------|
| <b>Attendance and Social Work Services:</b>   |                    |                  |                  |                  |                    |
| Salaries  | \$ 92,250          | \$ 6,614         | \$ 98,864        | \$ 98,864        |                    |
| Salaries of Family Liaisons/Comm Parent Inv. Specialists                              | 45,675             | (3,000)          | 42,675           | 41,681           | \$ 994             |
| <b>Total Attendance and Social Work Services</b>                                      | <b>137,925</b>     | <b>3,614</b>     | <b>141,539</b>   | <b>140,545</b>   | <b>994</b>         |
| <b>Health Services:</b>   |                    |                  |                  |                  |                    |
| Salaries  | 91,350             | 2,011            | 93,361           | 93,361           |                    |
| Other Salaries  | 2,460              |                  | 2,460            | 1,280            | 1,180              |
| Supplies and Materials  | 1,711              |                  | 1,711            | 1,463            | 248                |
| <b>Total Health Services</b>  | <b>95,521</b>      | <b>2,011</b>     | <b>97,532</b>    | <b>96,104</b>    | <b>1,428</b>       |
| <b>Guidance:</b>  |                    |                  |                  |                  |                    |
| Salaries of Other Professional Staff  | 98,020             |                  | 98,020           | 97,339           | 681                |
| <b>Total Guidance</b>   | <b>98,020</b>      | <b>-</b>         | <b>98,020</b>    | <b>97,339</b>    | <b>681</b>         |
| <b>Improvement of Instruction Services:</b>   |                    |                  |                  |                  |                    |
| Salaries of Supervisors of Instruction  | 148,262            | (15,000)         | 133,262          | 132,998          | 264                |
| Salaries of Secretarial and Clerical Assistants                                       | 50,582             | 1,955            | 52,537           | 52,537           |                    |
| Salaries of Facilitators, Math & Literacy Coaches                                     | 166,216            | (61,000)         | 105,216          | 104,339          | 877                |
| Other Objects   | 8,187              | 360              | 8,547            | 8,123            | 424                |
| <b>Total Improvement of Instruction Services</b>                                      | <b>373,247</b>     | <b>(73,685)</b>  | <b>299,562</b>   | <b>297,997</b>   | <b>1,565</b>       |
| <b>Educational Media/Library Services:</b>  |                    |                  |                  |                  |                    |
| Salaries of Other Professional Staff  | 105,758            | (96,000)         | 9,758            | 9,177            | 581                |
| Supplies and Materials  | 21,943             | (3,342)          | 18,601           | 18,585           | 16                 |
| <b>Total Educational Media/Library Services</b>                                       | <b>127,701</b>     | <b>(99,342)</b>  | <b>28,359</b>    | <b>27,762</b>    | <b>597</b>         |
| <b>Support Services – School Administration:</b>                                      |                    |                  |                  |                  |                    |
| Salaries of Principals/Assistant Principals/Program Directors                         | 300,512            | (5,000)          | 295,512          | 295,039          | 473                |
| Salaries of Secretarial and Clerical Assistants                                       | 50,582             | 84,193           | 134,775          | 134,775          |                    |
| Other Salaries  | 95,300             | (86,287)         | 9,013            | 8,872            | 141                |
| Other Purchased Services (400-500 series)   | 27,744             |                  | 27,744           | 22,689           | 5,055              |
| Supplies and Materials  | 7,507              |                  | 7,507            | 6,936            | 571                |
| Other Objects   | 1,365              |                  | 1,365            | 792              | 573                |
| <b>Total Support Services – School Administration</b>                                 | <b>483,010</b>     | <b>(7,094)</b>   | <b>475,916</b>   | <b>469,103</b>   | <b>6,813</b>       |
| <b>Security:</b>  |                    |                  |                  |                  |                    |
| Salaries  | 77,863             | (35,000)         | 42,863           | 41,880           | 983                |
| <b>Total Security</b>   | <b>77,863</b>      | <b>(35,000)</b>  | <b>42,863</b>    | <b>41,880</b>    | <b>983</b>         |
| <b>Student Transportation Services:</b>   |                    |                  |                  |                  |                    |
| Contracted Services –Transportation (Other than<br>Between Home and School) – Vendors | 17,438             | (4,681)          | 12,757           | 10,822           | 1,935              |
| <b>Total Student Transportation Services</b>  | <b>17,438</b>      | <b>(4,681)</b>   | <b>12,757</b>    | <b>10,822</b>    | <b>1,935</b>       |
| <b>Unallocated Benefits:</b>  |                    |                  |                  |                  |                    |
| Health Benefits   | 1,201,556          |                  | 1,201,556        | 1,201,556        |                    |
| <b>Total Unallocated Benefits</b>   | <b>1,201,556</b>   | <b>-</b>         | <b>1,201,556</b> | <b>1,201,556</b> | <b>-</b>           |
| <b>Total Undistributed Expenditures</b>   | <b>2,612,281</b>   | <b>(214,177)</b> | <b>2,398,104</b> | <b>2,383,108</b> | <b>14,996</b>      |
| <b>Total Expenditures - Current Expense</b>   | <b>6,767,232</b>   | <b>(431,884)</b> | <b>6,335,348</b> | <b>6,281,226</b> | <b>54,122</b>      |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2018

|  | Original<br>Budget | Transfers  | Final<br>Budget | Actual       | Final to<br>Actual |
|--|--------------------|------------|-----------------|--------------|--------------------|
| <b>School: New Park</b>  |                    |            |                 |              |                    |
| Capital Outlay:  |                    |            |                 |              |                    |
| Equipment:   |                    |            |                 |              |                    |
| Regular Programs - Instruction:  |                    |            |                 |              |                    |
| Grades 1-5   | \$ 5,647           | \$ (5,000) | \$ 647          |              | \$ 647             |
| Grades 6-8   | 5,647              | 20,409     | 26,056          |              | 26,056             |
| Total Equipment  | 11,294             | 15,409     | 26,703          | -            | 26,703             |
| Total Expenditures - School Based  | 6,778,526          | (416,475)  | 6,362,051       | \$ 6,281,226 | 80,825             |
| <br>Other Financing Sources:   |                    |            |                 |              |                    |
| Transfers In   | 6,778,526          | (416,475)  | 6,362,051       | 6,281,226    | 80,825             |
| Total Other Financing Sources  | 6,778,526          | (416,475)  | 6,362,051       | 6,281,226    | 80,825             |
| <br>Excess (Deficiency) of Other Financing Sources<br>Over (Under) Expenditures and Other Financing (Uses) |                    |            |                 |              |                    |
| <br>Fund Balances, July 1  |                    |            |                 |              |                    |
| Fund Balances, June 30   | \$ -               | \$ -       | \$ -            | \$ -         | \$ -               |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2018

| School: Peshine Avenue                                 | Original<br>Budget | Transfers        | Final<br>Budget  | Actual           | Final to<br>Actual |
|--|--------------------|------------------|------------------|------------------|--------------------|
| <b>Expense</b>   |                    |                  |                  |                  |                    |
| <b>Current:</b>  |                    |                  |                  |                  |                    |
| <b>Instruction - regular programs:</b>                 |                    |                  |                  |                  |                    |
| <b>Salaries of Teachers:</b>                           |                    |                  |                  |                  |                    |
| Kindergarten   | \$ 145,194         | \$ (27,000)      | \$ 118,194       | \$ 111,864       | \$ 6,330           |
| Grades 1- 5  | 1,517,122          | (32,255)         | 1,484,867        | 1,481,764        | 3,103              |
| Grades 6-8   | 1,157,747          | (87,526)         | 1,070,221        | 1,063,619        | 6,602              |
| <b>Undistributed Instruction:</b>                      |                    |                  |                  |                  |                    |
| Other Salaries of Instruction                          | 133,512            | (15,000)         | 118,512          | 111,212          | 7,300              |
| General Supplies                                       | 48,341             | (1,400)          | 46,941           | 40,236           | 6,705              |
| Other Objects  | 10,000             | (4,500)          | 5,500            | 5,500            |                    |
| <b>Total Regular Programs</b>                          | <b>3,011,916</b>   | <b>(167,681)</b> | <b>2,844,235</b> | <b>2,814,195</b> | <b>30,040</b>      |
| <b>Instruction - Special Education:</b>                |                    |                  |                  |                  |                    |
| <b>Learning and/or Language Disabilities:</b>          |                    |                  |                  |                  |                    |
| Salaries of Teachers                                   | 108,549            | (10,000)         | 98,549           | 95,748           | 2,801              |
| Other Salaries of Instruction                          | 4,200              |                  | 4,200            | 2,560            | 1,640              |
| Other Objects  | 1,000              |                  | 1,000            | 501              | 499                |
| <b>Total Learning and/or Language Disabilities</b>     | <b>113,749</b>     | <b>(10,000)</b>  | <b>103,749</b>   | <b>98,809</b>    | <b>4,940</b>       |
| <b>Behavioral Disabilities:</b>                        |                    |                  |                  |                  |                    |
| Salaries of Teachers                                   | 348,171            | (60,000)         | 288,171          | 285,934          | 2,237              |
| Other Salaries of Instruction                          | 168,181            | 38,808           | 206,989          | 206,989          |                    |
| General Supplies                                       | 5,000              | (3,579)          | 1,421            |                  | 1,421              |
| Other Objects  | 1,000              |                  | 1,000            | 870              | 130                |
| <b>Total Behavioral Disabilities</b>                   | <b>522,352</b>     | <b>(24,771)</b>  | <b>497,581</b>   | <b>493,793</b>   | <b>3,788</b>       |
| <b>Resource Room/Resource Center:</b>                  |                    |                  |                  |                  |                    |
| Salaries of Teachers                                   | 256,026            | (50,862)         | 205,164          | 205,164          |                    |
| Other Salaries of Instruction                          | 5,600              | (5,600)          |                  |                  |                    |
| General Supplies                                       | 2,500              |                  | 2,500            |                  | 2,500              |
| Other Objects  | 3,000              |                  | 3,000            |                  | 3,000              |
| <b>Total Resource Room/Resource Center</b>             | <b>267,126</b>     | <b>(56,462)</b>  | <b>210,664</b>   | <b>205,164</b>   | <b>5,500</b>       |
| <b>Total Special Education</b>                         | <b>903,227</b>     | <b>(91,233)</b>  | <b>811,994</b>   | <b>797,766</b>   | <b>14,228</b>      |
| <b>Bilingual Education:</b>                            |                    |                  |                  |                  |                    |
| Salaries of Teachers                                   | 52,287             |                  | 52,287           | 51,807           | 480                |
| Other Salaries of Instruction                          | 1,400              |                  | 1,400            |                  | 1,400              |
| <b>Total Bilingual Education</b>                       | <b>53,687</b>      | <b>-</b>         | <b>53,687</b>    | <b>51,807</b>    | <b>1,880</b>       |
| <b>School Sponsored Co-curricular Activities:</b>      |                    |                  |                  |                  |                    |
| Salaries   | 4,013              | 1,579            | 5,592            |                  | 5,592              |
| <b>Total School Sponsored Co-curricular Activities</b> | <b>4,013</b>       | <b>1,579</b>     | <b>5,592</b>     | <b>-</b>         | <b>5,592</b>       |
| <b>School Sponsored Athletics:</b>                     |                    |                  |                  |                  |                    |
| Salaries   | 11,581             | 7,552            | 19,133           | 19,133           |                    |
| <b>Total School Sponsored Athletics</b>                | <b>11,581</b>      | <b>7,552</b>     | <b>19,133</b>    | <b>19,133</b>    | <b>-</b>           |
| <b>Before/After School Programs:</b>                   |                    |                  |                  |                  |                    |
| Other Salaries for Instruction                         |                    | 6,114            | 6,114            | 6,114            |                    |
| <b>Total Before/After School Programs</b>              | <b>-</b>           | <b>6,114</b>     | <b>6,114</b>     | <b>6,114</b>     | <b>-</b>           |
| <b>Total Instruction</b>                               | <b>3,984,424</b>   | <b>(243,669)</b> | <b>3,740,755</b> | <b>3,689,015</b> | <b>51,740</b>      |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2018

| School: Peshine Avenue   | Original<br>Budget | Transfers        | Final<br>Budget  | Actual           | Final to<br>Actual |
|--|--------------------|------------------|------------------|------------------|--------------------|
| <b>Attendance and Social Work Services:</b>  |                    |                  |                  |                  |                    |
| Salaries   | \$ 98,020          | \$ (98,000)      | \$ 20            |                  | \$ 20              |
| <b>Total Attendance and Social Work Services</b>   | <b>98,020</b>      | <b>(98,000)</b>  | <b>20</b>        | <b>-</b>         | <b>20</b>          |
| <b>Health Services:</b>  |                    |                  |                  |                  |                    |
| Salaries   | 164,600            | 44,404           | 209,004          | \$ 209,004       |                    |
| Other Salaries   |                    | 4,476            | 4,476            | 4,476            |                    |
| <b>Total Health Services</b>   | <b>164,600</b>     | <b>48,880</b>    | <b>213,480</b>   | <b>213,480</b>   | <b>-</b>           |
| <b>Improvement of Instruction Services:</b>  |                    |                  |                  |                  |                    |
| Salaries of Supervisors of Instruction   | 143,912            | (2,000)          | 141,912          | 139,352          | 2,560              |
| Salaries of Secretarial and Clerical Assistants  | 50,582             | 1,175            | 51,757           | 51,757           |                    |
| Salaries of Facilitators, Math & Literacy Coaches  |                    | 98,279           | 98,279           | 98,279           |                    |
| <b>Total Improvement of Instruction Services</b>   | <b>194,494</b>     | <b>97,454</b>    | <b>291,948</b>   | <b>289,388</b>   | <b>2,560</b>       |
| <b>Instructional Staff Training Services:</b>  |                    |                  |                  |                  |                    |
| Purchased Professional -Education Services   | 1,750              |                  | 1,750            | 450              | 1,300              |
| <b>Total Instructional Staff Training Services</b>   | <b>1,750</b>       | <b>-</b>         | <b>1,750</b>     | <b>450</b>       | <b>1,300</b>       |
| <b>Support Services - School Administration:</b>   |                    |                  |                  |                  |                    |
| Salaries of Principals/Assistant Principals/Program Directors  | 274,409            |                  | 274,409          | 271,958          | 2,451              |
| Salaries of Secretarial and Clerical Assistants  | 50,582             | 41,598           | 92,180           | 92,180           |                    |
| Other Salaries   | 155,294            | 33,878           | 189,172          | 185,971          | 3,201              |
| Purchased Professional and Technical Services  | 50,000             | (10,000)         | 40,000           |                  | 40,000             |
| Other Purchased Services (400-500 series)  | 34,700             | (18,600)         | 16,100           | 7,843            | 8,257              |
| Other Objects  | 1,500              |                  | 1,500            | 1,250            | 250                |
| <b>Total Support Services - School Administration</b>  | <b>566,485</b>     | <b>46,876</b>    | <b>613,361</b>   | <b>559,202</b>   | <b>54,159</b>      |
| <b>Security:</b>   |                    |                  |                  |                  |                    |
| Salaries   | 66,370             | (34,000)         | 32,370           | 30,328           | 2,042              |
| <b>Total Security</b>  | <b>66,370</b>      | <b>(34,000)</b>  | <b>32,370</b>    | <b>30,328</b>    | <b>2,042</b>       |
| <b>Student Transportation Services:</b>  |                    |                  |                  |                  |                    |
| Contracted Services -Transportation (Other than<br>Between Home and School) - Vendors                          | 10,000             | 4,500            | 14,500           | 13,816           | 684                |
| <b>Total Student Transportation Services</b>   | <b>10,000</b>      | <b>4,500</b>     | <b>14,500</b>    | <b>13,816</b>    | <b>684</b>         |
| <b>Unallocated Benefits:</b>   |                    |                  |                  |                  |                    |
| Health Benefits  | 1,120,370          |                  | 1,120,370        | 1,120,370        |                    |
| <b>Total Unallocated Benefits</b>  | <b>1,120,370</b>   | <b>-</b>         | <b>1,120,370</b> | <b>1,120,370</b> | <b>-</b>           |
| <b>Total Undistributed Expenditures</b>  | <b>2,222,089</b>   | <b>65,710</b>    | <b>2,287,799</b> | <b>2,227,034</b> | <b>60,765</b>      |
| <b>Total Expenditures - Current Expense</b>  | <b>6,206,513</b>   | <b>(177,959)</b> | <b>6,028,554</b> | <b>5,916,049</b> | <b>112,505</b>     |
| <b>Total Expenditures - School Based</b>   | <b>6,206,513</b>   | <b>(177,959)</b> | <b>6,028,554</b> | <b>5,916,049</b> | <b>112,505</b>     |
| <b>Other Financing Sources:</b>  |                    |                  |                  |                  |                    |
| Transfers In   | 6,206,513          | (177,959)        | 6,028,554        | 5,916,049        | 112,505            |
| <b>Total Other Financing Sources</b>   | <b>6,206,513</b>   | <b>(177,959)</b> | <b>6,028,554</b> | <b>5,916,049</b> | <b>112,505</b>     |
| <b>Excess (Deficiency) of Other Financing Sources<br/>Over (Under) Expenditures and Other Financing (Uses)</b> |                    |                  |                  |                  |                    |
| <b>Fund Balances, July 1</b>   |                    |                  |                  |                  |                    |
| <b>Fund Balances, June 30</b>  | <b>\$ -</b>        | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>        |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2018

| School: Quitman Community                              | Original<br>Budget | Transfers       | Final<br>Budget  | Actual           | Final to<br>Actual |
|--|--------------------|-----------------|------------------|------------------|--------------------|
| <b>Expense</b>   |                    |                 |                  |                  |                    |
| <b>Current:</b>  |                    |                 |                  |                  |                    |
| <b>Instruction - regular programs:</b>                 |                    |                 |                  |                  |                    |
| <b>Salaries of Teachers:</b>                           |                    |                 |                  |                  |                    |
| Kindergarten   | \$ 261,391         | \$ 39,583       | \$ 300,974       | \$ 300,974       |                    |
| Grades 1- 5  | 1,117,292          | (145,767)       | 971,525          | 970,439          | \$ 1,086           |
| Grades 6-8   | 835,481            | 74,746          | 910,227          | 910,036          | 191                |
| <b>Undistributed Instruction:</b>                      |                    |                 |                  |                  |                    |
| Other Salaries of Instruction                          | 101,297            | (260)           | 101,037          | 101,037          |                    |
| Other Purchased Services                               | 3,000              |                 | 3,000            |                  | 3,000              |
| General Supplies                                       | 14,841             |                 | 14,841           | 11,450           | 3,391              |
| Textbooks  | 1,400              |                 | 1,400            |                  | 1,400              |
| Other Objects  | 4,214              |                 | 4,214            | 1,029            | 3,185              |
| <b>Total Regular Programs</b>                          | <b>2,338,916</b>   | <b>(31,698)</b> | <b>2,307,218</b> | <b>2,294,965</b> | <b>12,253</b>      |
| <b>Instruction - Special Education:</b>                |                    |                 |                  |                  |                    |
| <b>Behavioral Disabilities:</b>                        |                    |                 |                  |                  |                    |
| Salaries of Teachers                                   | 95,370             | 1,409           | 96,779           | 96,779           |                    |
| Other Salaries of Instruction                          | 1,400              |                 | 1,400            | 560              | 840                |
| <b>Total Behavioral Disabilities</b>                   | <b>96,770</b>      | <b>1,409</b>    | <b>98,179</b>    | <b>97,339</b>    | <b>840</b>         |
| <b>Multiple Disabilities:</b>                          |                    |                 |                  |                  |                    |
| Salaries of Teachers                                   | 271,570            | (9,000)         | 262,570          | 262,096          | 474                |
| Other Salaries of Instruction                          | 6,400              | (4,000)         | 2,400            | 1,540            | 860                |
| General Supplies                                       | 1,389              |                 | 1,389            | 1,388            | 1                  |
| Other Objects  | 288                |                 | 288              |                  | 288                |
| <b>Total Multiple Disabilities</b>                     | <b>279,647</b>     | <b>(13,000)</b> | <b>266,647</b>   | <b>265,024</b>   | <b>1,623</b>       |
| <b>Resource Room/Resource Center:</b>                  |                    |                 |                  |                  |                    |
| Salaries of Teachers                                   | 168,274            | 14,826          | 183,100          | 183,100          |                    |
| Other Salaries of Instruction                          | 8,800              | (5,000)         | 3,800            | 1,531            | 2,269              |
| Other Objects  | 492                |                 | 492              |                  | 492                |
| <b>Total Resource Room/Resource Center</b>             | <b>177,566</b>     | <b>9,826</b>    | <b>187,392</b>   | <b>184,631</b>   | <b>2,761</b>       |
| <b>Autism:</b>   |                    |                 |                  |                  |                    |
| Salaries of Teachers                                   | 203,701            |                 | 203,701          | 202,418          | 1,283              |
| Other Salaries of Instruction                          | 35,869             | 23,914          | 59,783           | 59,783           |                    |
| Purchased Technical Services                           | 1,000              |                 | 1,000            |                  | 1,000              |
| General Supplies                                       | 10,400             |                 | 10,400           | 10,400           |                    |
| Other Objects  | 600                |                 | 600              | 570              | 30                 |
| <b>Total Autism</b>                                    | <b>251,570</b>     | <b>23,914</b>   | <b>275,484</b>   | <b>273,171</b>   | <b>2,313</b>       |
| <b>Total Special Education</b>                         | <b>805,553</b>     | <b>22,149</b>   | <b>827,702</b>   | <b>820,165</b>   | <b>7,537</b>       |
| <b>School Sponsored Co-curricular Activities:</b>      |                    |                 |                  |                  |                    |
| Salaries   | 7,367              |                 | 7,367            | 6,639            | 728                |
| Supplies and Materials                                 | 4,569              | (1,460)         | 3,109            | 2,719            | 390                |
| Other Objects  | 500                |                 | 500              |                  | 500                |
| <b>Total School Sponsored Co-curricular Activities</b> | <b>12,436</b>      | <b>(1,460)</b>  | <b>10,976</b>    | <b>9,358</b>     | <b>1,618</b>       |
| <b>School Sponsored Athletics:</b>                     |                    |                 |                  |                  |                    |
| Salaries   | 11,581             |                 | 11,581           | 11,580           | 1                  |
| Supplies and Materials                                 | 1,500              | (1,500)         |                  |                  |                    |
| <b>Total School Sponsored Athletics</b>                | <b>13,081</b>      | <b>(1,500)</b>  | <b>11,581</b>    | <b>11,580</b>    | <b>1</b>           |



Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2018

| School: Quitman Community   | Original<br>Budget | Transfers          | Final<br>Budget  | Actual           | Final to<br>Actual |
|---|--------------------|--------------------|------------------|------------------|--------------------|
| <b>Before/After School Programs:</b>  |                    |                    |                  |                  |                    |
| Salaries of Teachers  | \$ 2,000           |                    | \$ 2,000         | \$ 850           | \$ 1,150           |
| Other Salaries for Instruction  | 9,000              |                    | 9,000            | 8,269            | 731                |
| <b>Total Before/After School Programs</b>   | <b>11,000</b>      | <b>-</b>           | <b>11,000</b>    | <b>9,119</b>     | <b>1,881</b>       |
| <b>Total Instruction</b>  | <b>3,180,986</b>   | <b>\$ (12,509)</b> | <b>3,168,477</b> | <b>3,145,187</b> | <b>23,290</b>      |
| <b>Attendance and Social Work Services:</b>   |                    |                    |                  |                  |                    |
| Salaries  | 155,670            | (40,000)           | 115,670          | 113,274          | 2,396              |
| Salaries of Family Liaisons/Comm Parent Inv. Specialists                              | 36,291             | 2,067              | 38,358           | 38,358           |                    |
| Other Objects   | 450                |                    | 450              |                  | 450                |
| <b>Total Attendance and Social Work Services</b>                                      | <b>192,411</b>     | <b>(37,933)</b>    | <b>154,478</b>   | <b>151,632</b>   | <b>2,846</b>       |
| <b>Health Services:</b>   |                    |                    |                  |                  |                    |
| Salaries  | 94,440             |                    | 94,440           | 94,187           | 253                |
| Other Salaries  | 1,200              | 123                | 1,323            | 1,323            |                    |
| Supplies and Materials  | 611                |                    | 611              | 498              | 113                |
| <b>Total Health Services</b>  | <b>96,251</b>      | <b>123</b>         | <b>96,374</b>    | <b>96,008</b>    | <b>366</b>         |
| <b>Improvement of Instruction Services:</b>   |                    |                    |                  |                  |                    |
| Salaries of Supervisors of Instruction  | 103,675            | 140                | 103,815          | 103,815          |                    |
| Salaries of Secretarial and Clerical Assistants                                       | 26,258             | 639                | 26,897           | 26,897           |                    |
| Salaries of Facilitators, Math & Literacy Coaches                                     | 168,297            | 8,576              | 176,873          | 176,873          |                    |
| Other Purchased Services  | 8,000              |                    | 8,000            | 8,000            |                    |
| Supplies and Materials  | 2,000              | (1,000)            | 1,000            | 939              | 61                 |
| <b>Total Improvement of Instruction Services</b>                                      | <b>308,230</b>     | <b>8,355</b>       | <b>316,585</b>   | <b>316,524</b>   | <b>61</b>          |
| <b>Instructional Staff Training Services:</b>   |                    |                    |                  |                  |                    |
| Purchased Professional –Education Services  | 10,800             | (800)              | 10,000           | 10,000           |                    |
| Supplies and Materials  | 1,500              | (1,000)            | 500              |                  | 500                |
| <b>Total Instructional Staff Training Services</b>                                    | <b>12,300</b>      | <b>(1,800)</b>     | <b>10,500</b>    | <b>10,000</b>    | <b>500</b>         |
| <b>Support Services – School Administration:</b>                                      |                    |                    |                  |                  |                    |
| Salaries of Principals/Assistant Principals/Program Directors                         | 216,049            | 3,160              | 219,209          | 219,209          |                    |
| Salaries of Secretarial and Clerical Assistants                                       | 26,258             | 40,482             | 66,740           | 66,740           |                    |
| Other Salaries  | 223,857            | (25,022)           | 198,835          | 195,487          | 3,348              |
| Purchased Professional and Technical Services   | 2,000              | (700)              | 1,300            |                  | 1,300              |
| Other Purchased Services (400-500 series)   | 13,044             | 2,500              | 15,544           | 9,213            | 6,331              |
| Supplies and Materials  | 1,088              | 3,960              | 5,048            | 2,925            | 2,123              |
| Other Objects   | 5,132              |                    | 5,132            | 4,061            | 1,071              |
| <b>Total Support Services – School Administration</b>                                 | <b>487,428</b>     | <b>24,380</b>      | <b>511,808</b>   | <b>497,635</b>   | <b>14,173</b>      |
| <b>Security:</b>  |                    |                    |                  |                  |                    |
| Salaries  | 171,367            | 13,689             | 185,056          | 185,056          |                    |
| General Supplies  | 964                |                    | 964              | 819              | 145                |
| <b>Total Security</b>   | <b>172,331</b>     | <b>13,689</b>      | <b>186,020</b>   | <b>185,875</b>   | <b>145</b>         |
| <b>Student Transportation Services:</b>   |                    |                    |                  |                  |                    |
| Contracted Services –Transportation (Other than<br>Between Home and School) – Vendors | 8,320              |                    | 8,320            | 5,418            | 2,902              |
| <b>Total Student Transportation Services</b>  | <b>8,320</b>       | <b>-</b>           | <b>8,320</b>     | <b>5,418</b>     | <b>2,902</b>       |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2018

|  | Original<br>Budget | Transfers      | Final<br>Budget  | Actual           | Final to<br>Actual |
|--|--------------------|----------------|------------------|------------------|--------------------|
| <b>School: Quitman Community</b>   |                    |                |                  |                  |                    |
| Unallocated Benefits:  |                    |                |                  |                  |                    |
| Health Benefits  | \$ 1,071,658       |                | \$ 1,071,658     | \$ 1,071,658     |                    |
| Total Unallocated Benefits   | 1,071,658          | -              | 1,071,658        | 1,071,658        | -                  |
| Total Undistributed Expenditures   | 2,348,929          | \$ 6,814       | 2,355,743        | 2,334,750        | \$ 20,993          |
| <b>Total Expenditures - Current Expense</b>  | <b>5,529,915</b>   | <b>(5,695)</b> | <b>5,524,220</b> | <b>5,479,937</b> | <b>44,283</b>      |
| <b>Capital Outlay:</b>   |                    |                |                  |                  |                    |
| Equipment:   |                    |                |                  |                  |                    |
| Special Education - Instruction:   |                    |                |                  |                  |                    |
| Autism   | 3,000              |                | 3,000            |                  | 3,000              |
| Undistributed Expenditures:  |                    |                |                  |                  |                    |
| Non-Instructional Equipment  | 3,000              |                | 3,000            | 2,470            | 530                |
| Total Equipment  | 6,000              | -              | 6,000            | 2,470            | 3,530              |
| <b>Total Expenditures - School Based</b>   | <b>5,535,915</b>   | <b>(5,695)</b> | <b>5,530,220</b> | <b>5,482,407</b> | <b>47,813</b>      |
| <b>Other Financing Sources:</b>  |                    |                |                  |                  |                    |
| Transfers In   | 5,535,915          | (5,695)        | 5,530,220        | 5,482,407        | 47,813             |
| <b>Total Other Financing Sources</b>   | <b>5,535,915</b>   | <b>(5,695)</b> | <b>5,530,220</b> | <b>5,482,407</b> | <b>47,813</b>      |
| <b>Excess (Deficiency) of Other Financing Sources<br/>Over (Under) Expenditures and Other Financing (Uses)</b> |                    |                |                  |                  |                    |
| <b>Fund Balances, July 1</b>   |                    |                |                  |                  |                    |
| <b>Fund Balances, June 30</b>  | \$ -               | \$ -           | \$ -             | \$ -             | \$ -               |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2018

| School: Rafael Hernandez                               | Original<br>Budget | Transfers        | Final<br>Budget  | Actual           | Final to<br>Actual |
|--|--------------------|------------------|------------------|------------------|--------------------|
| <b>Expense</b>   |                    |                  |                  |                  |                    |
| <b>Current:</b>  |                    |                  |                  |                  |                    |
| <b>Instruction - regular programs:</b>                 |                    |                  |                  |                  |                    |
| <b>Salaries of Teachers:</b>                           |                    |                  |                  |                  |                    |
| Kindergarten   | \$ 130,225         | \$ 10,914        | \$ 141,139       | \$ 140,309       | \$ 830             |
| Grades 1- 5  | 928,595            | 25,097           | 953,692          | 953,656          | 36                 |
| Grades 6-8   | 990,495            | 308,880          | 1,299,375        | 1,299,094        | 281                |
| <b>Undistributed Instruction:</b>                      |                    |                  |                  |                  |                    |
| Other Salaries of Instruction                          | 68,502             | 1,654            | 70,156           | 70,156           |                    |
| General Supplies                                       | 129,639            | (64,390)         | 65,249           | 56,045           | 9,204              |
| Textbooks  |                    | 6,552            | 6,552            | 6,552            |                    |
| Other Objects  |                    | 1,000            | 1,000            | 600              | 400                |
| <b>Total Regular Programs</b>                          | <b>2,247,456</b>   | <b>289,707</b>   | <b>2,537,163</b> | <b>2,526,412</b> | <b>10,751</b>      |
| <b>Instruction - Special Education:</b>                |                    |                  |                  |                  |                    |
| <b>Learning and/or Language Disabilities:</b>          |                    |                  |                  |                  |                    |
| Salaries of Teachers                                   | 128,607            | (7,000)          | 121,607          | 120,903          | 704                |
| Other Salaries of Instruction                          | 1,400              | 5,217            | 6,617            | 6,617            |                    |
| <b>Total Learning and/or Language Disabilities</b>     | <b>130,007</b>     | <b>(1,783)</b>   | <b>128,224</b>   | <b>127,520</b>   | <b>704</b>         |
| <b>Behavioral Disabilities:</b>                        |                    |                  |                  |                  |                    |
| Salaries of Teachers                                   | 191,107            | 15,770           | 206,877          | 206,877          |                    |
| Other Salaries of Instruction                          | 38,451             | (2,140)          | 36,311           | 35,391           | 920                |
| <b>Total Behavioral Disabilities</b>                   | <b>229,558</b>     | <b>13,630</b>    | <b>243,188</b>   | <b>242,268</b>   | <b>920</b>         |
| <b>Multiple Disabilities:</b>                          |                    |                  |                  |                  |                    |
| Salaries of Teachers                                   | 175,332            | 15,189           | 190,521          | 190,521          |                    |
| Other Salaries of Instruction                          | 4,200              |                  | 4,200            | 1,720            | 2,480              |
| <b>Total Multiple Disabilities</b>                     | <b>179,532</b>     | <b>15,189</b>    | <b>194,721</b>   | <b>192,241</b>   | <b>2,480</b>       |
| <b>Resource Room/Resource Center:</b>                  |                    |                  |                  |                  |                    |
| Salaries of Teachers                                   | 156,861            | (15,000)         | 141,861          | 140,765          | 1,096              |
| Other Salaries of Instruction                          | 4,200              | (3,000)          | 1,200            |                  | 1,200              |
| <b>Total Resource Room/Resource Center</b>             | <b>161,061</b>     | <b>(18,000)</b>  | <b>143,061</b>   | <b>140,765</b>   | <b>2,296</b>       |
| <b>Total Special Education</b>                         | <b>700,158</b>     | <b>9,036</b>     | <b>709,194</b>   | <b>702,794</b>   | <b>6,400</b>       |
| <b>Bilingual Education:</b>                            |                    |                  |                  |                  |                    |
| Salaries of Teachers                                   | 477,366            | (231,315)        | 246,051          | 242,481          | 3,570              |
| Other Salaries of Instruction                          | 7,000              | (2,500)          | 4,500            | 496              | 4,004              |
| <b>Total Bilingual Education</b>                       | <b>484,366</b>     | <b>(233,815)</b> | <b>250,551</b>   | <b>242,977</b>   | <b>7,574</b>       |
| <b>School Sponsored Co-curricular Activities:</b>      |                    |                  |                  |                  |                    |
| Salaries   | 6,461              | 4,050            | 10,511           | 10,511           |                    |
| <b>Total School Sponsored Co-curricular Activities</b> | <b>6,461</b>       | <b>4,050</b>     | <b>10,511</b>    | <b>10,511</b>    | <b>-</b>           |
| <b>School Sponsored Athletics:</b>                     |                    |                  |                  |                  |                    |
| Salaries   | 4,049              | 4,049            | 8,098            | 4,049            | 4,049              |
| <b>Total School Sponsored Athletics</b>                | <b>4,049</b>       | <b>4,049</b>     | <b>8,098</b>     | <b>4,049</b>     | <b>4,049</b>       |
| <b>Before/After School Programs:</b>                   |                    |                  |                  |                  |                    |
| Salaries of Teachers                                   | 12,210             | 4,593            | 16,803           | 16,803           |                    |
| <b>Total Before/After School Programs</b>              | <b>12,210</b>      | <b>4,593</b>     | <b>16,803</b>    | <b>16,803</b>    | <b>-</b>           |
| <b>Total Instruction</b>                               | <b>3,454,700</b>   | <b>77,620</b>    | <b>3,532,320</b> | <b>3,503,546</b> | <b>28,774</b>      |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2018

| School: Rafael Hernandez   | Original<br>Budget | Transfers | Final<br>Budget | Actual    | Final to<br>Actual |
|--|--------------------|-----------|-----------------|-----------|--------------------|
| <b>Attendance and Social Work Services:</b>  |                    |           |                 |           |                    |
| Salaries   |                    | \$ 35,000 | \$ 35,000       | \$ 30,080 | \$ 4,920           |
| <b>Total Attendance and Social Work Services</b>                                       | -                  | 35,000    | 35,000          | 30,080    | 4,920              |
| <b>Health Services:</b>  |                    |           |                 |           |                    |
| Salaries   | \$ 164,600         | 40,684    | 205,284         | 205,284   |                    |
| Other Salaries   |                    | 2,668     | 2,668           | 2,668     |                    |
| Supplies and Materials   | 500                |           | 500             | 401       | 99                 |
| <b>Total Health Services</b>   | 165,100            | 43,352    | 208,452         | 208,353   | 99                 |
| <b>Guidance:</b>   |                    |           |                 |           |                    |
| Salaries of Other Professional Staff   |                    | 41,000    | 41,000          | 40,864    | 136                |
| <b>Total Guidance</b>  | -                  | 41,000    | 41,000          | 40,864    | 136                |
| <b>Improvement of Instruction Services:</b>  |                    |           |                 |           |                    |
| Salaries of Supervisors of Instruction   | 143,912            |           | 143,912         | 138,865   | 5,047              |
| Salaries of Secretarial and Clerical Assistants  | 26,258             | 35        | 26,293          | 26,293    |                    |
| Salaries of Facilitators, Math & Literacy Coaches                                      | 113,912            | 14,774    | 128,686         | 128,686   |                    |
| Purchased Professional – Education Services  |                    | 54,033    | 54,033          | 35,368    | 18,665             |
| <b>Total Improvement of Instruction Services</b>                                       | 284,082            | 68,842    | 352,924         | 329,212   | 23,712             |
| <b>Support Services – School Administration:</b>                                       |                    |           |                 |           |                    |
| Salaries of Principals/Assistant Principals/Program Directors                          | 274,409            |           | 274,409         | 273,234   | 1,175              |
| Salaries of Secretarial and Clerical Assistants  | 26,258             | 90,565    | 116,823         | 116,823   |                    |
| Other Salaries   | 183,869            | (149,203) | 34,666          | 30,489    | 4,177              |
| Other Purchased Services (400-500 series)  | 11,171             |           | 11,171          | 8,553     | 2,618              |
| Supplies and Materials   | 5,179              | (700)     | 4,479           | 2,556     | 1,923              |
| Other Objects  | 640                | 3,200     | 3,840           | 2,449     | 1,391              |
| <b>Total Support Services – School Administration</b>                                  | 501,526            | (56,138)  | 445,388         | 434,104   | 11,284             |
| <b>Security:</b>   |                    |           |                 |           |                    |
| Salaries   | 85,810             |           | 85,810          | 82,823    | 2,987              |
| <b>Total Security</b>  | 85,810             | -         | 85,810          | 82,823    | 2,987              |
| <b>Student Transportation Services:</b>  |                    |           |                 |           |                    |
| Contracted Services – Transportation (Other than<br>Between Home and School) – Vendors |                    | 305       | 305             |           | 305                |
| <b>Total Student Transportation Services</b>   | -                  | 305       | 305             | -         | 305                |
| <b>Unallocated Benefits:</b>   |                    |           |                 |           |                    |
| Health Benefits  | 1,039,183          |           | 1,039,183       | 1,039,183 |                    |
| <b>Total Unallocated Benefits</b>  | 1,039,183          | -         | 1,039,183       | 1,039,183 | -                  |
| <b>Total Undistributed Expenditures</b>  | 2,075,701          | 132,361   | 2,208,062       | 2,164,619 | 43,443             |
| <b>Total Expenditures - Current Expense</b>  | 5,530,401          | 209,981   | 5,740,382       | 5,668,165 | 72,217             |
| <b>Total Expenditures - School Based</b>   | 5,530,401          | 209,981   | 5,740,382       | 5,668,165 | 72,217             |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2018

School: Rafael Hernandez

Other Financing Sources:

Transfers In

Total Other Financing Sources

|  | Original<br>Budget | Transfers  | Final<br>Budget | Actual       | Final to<br>Actual |
|--|--------------------|------------|-----------------|--------------|--------------------|
|  | \$ 5,530,401       | \$ 209,981 | \$ 5,740,382    | \$ 5,668,165 | \$ 72,217          |
|  | 5,530,401          | 209,981    | 5,740,382       | 5,668,165    | 72,217             |

Excess (Deficiency) of Other Financing Sources

Over (Under) Expenditures and Other Financing (Uses)

Fund Balances, July 1

Fund Balances, June 30

|  |      |      |      |      |      |
|--|------|------|------|------|------|
|  | \$ - | \$ - | \$ - | \$ - | \$ - |
|--|------|------|------|------|------|

Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2018

| School: Ridge Street                                     | Original<br>Budget | Transfers      | Final<br>Budget  | Actual           | Final to<br>Actual |
|--|--------------------|----------------|------------------|------------------|--------------------|
| <b>Expense</b>   |                    |                |                  |                  |                    |
| <b>Current:</b>  |                    |                |                  |                  |                    |
| <b>Instruction - regular programs:</b>                   |                    |                |                  |                  |                    |
| <b>Salaries of Teachers:</b>                             |                    |                |                  |                  |                    |
| Kindergarten   | \$ 174,143         | \$ 11,229      | \$ 185,372       | \$ 185,242       | \$ 130             |
| Grades 1- 5  | 1,201,368          | 80,929         | 1,282,297        | 1,282,297        |                    |
| Grades 6-8   | 1,206,242          | 48,008         | 1,254,250        | 1,254,150        | 100                |
| <b>Undistributed Instruction:</b>                        |                    |                |                  |                  |                    |
| Other Salaries of Instruction                            | 68,211             |                | 68,211           | 67,899           | 312                |
| Purchased Technical Services                             | 1,500              |                | 1,500            |                  | 1,500              |
| General Supplies   | 50,182             | (6,294)        | 43,888           | 36,077           | 7,811              |
| Textbooks  | 4,136              | 15,157         | 19,293           | 15,645           | 3,648              |
| Other Objects  | 6,483              |                | 6,483            | 4,015            | 2,468              |
| <b>Total Regular Programs</b>                            | <b>2,712,265</b>   | <b>149,029</b> | <b>2,861,294</b> | <b>2,845,325</b> | <b>15,969</b>      |
| <b>Instruction - Special Education:</b>                  |                    |                |                  |                  |                    |
| <b>Resource Room/Resource Center:</b>                    |                    |                |                  |                  |                    |
| Salaries of Teachers                                     | 363,472            | 18,115         | 381,587          | 381,587          |                    |
| Other Salaries of Instruction                            | 4,200              | 5,849          | 10,049           | 10,049           |                    |
| General Supplies   | 3,500              | (2,980)        | 520              | 518              | 2                  |
| <b>Total Resource Room/Resource Center</b>               | <b>371,172</b>     | <b>20,984</b>  | <b>392,156</b>   | <b>392,154</b>   | <b>2</b>           |
| <b>Total Special Education</b>                           | <b>371,172</b>     | <b>20,984</b>  | <b>392,156</b>   | <b>392,154</b>   | <b>2</b>           |
| <b>Bilingual Education:</b>                              |                    |                |                  |                  |                    |
| Salaries of Teachers                                     | 820,115            | 28,276         | 848,391          | 848,391          |                    |
| Other Salaries of Instruction                            | 45,833             | 8,261          | 54,094           | 54,094           |                    |
| General Supplies   | 2,700              |                | 2,700            | 2,587            | 113                |
| Textbooks  | 2,109              | 2,975          | 5,084            | 4,361            | 723                |
| <b>Total Bilingual Education</b>                         | <b>870,757</b>     | <b>39,512</b>  | <b>910,269</b>   | <b>909,433</b>   | <b>836</b>         |
| <b>School Sponsored Co-curricular Activities:</b>        |                    |                |                  |                  |                    |
| Salaries   | 25,891             | 1,312          | 27,203           | 27,203           |                    |
| <b>Total School Sponsored Co-curricular Activities</b>   | <b>25,891</b>      | <b>1,312</b>   | <b>27,203</b>    | <b>27,203</b>    | <b>-</b>           |
| <b>School Sponsored Athletics:</b>                       |                    |                |                  |                  |                    |
| Salaries   | 8,098              |                | 8,098            | 8,098            |                    |
| Supplies and Materials                                   | 4,450              |                | 4,450            |                  | 4,450              |
| <b>Total School Sponsored Athletics</b>                  | <b>12,548</b>      | <b>-</b>       | <b>12,548</b>    | <b>8,098</b>     | <b>4,450</b>       |
| <b>Before/After School Programs:</b>                     |                    |                |                  |                  |                    |
| Salaries of Teachers                                     | 26,085             | 2,442          | 28,527           | 23,443           | 5,084              |
| <b>Total Before/After School Programs</b>                | <b>26,085</b>      | <b>2,442</b>   | <b>28,527</b>    | <b>23,443</b>    | <b>5,084</b>       |
| <b>Total Instruction</b>                                 | <b>4,018,718</b>   | <b>213,279</b> | <b>4,231,997</b> | <b>4,205,656</b> | <b>26,341</b>      |
| <b>Attendance and Social Work Services:</b>              |                    |                |                  |                  |                    |
| Salaries of Family Liaisons/Comm Parent Inv. Specialists | 38,800             | 670            | 39,470           | 39,470           |                    |
| <b>Total Attendance and Social Work Services</b>         | <b>38,800</b>      | <b>670</b>     | <b>39,470</b>    | <b>39,470</b>    | <b>-</b>           |
| <b>Health Services:</b>                                  |                    |                |                  |                  |                    |
| Salaries   | 167,690            | 24,987         | 192,677          | 192,677          |                    |
| Other Salaries   | 2,952              |                | 2,952            | 2,656            | 296                |
| Supplies and Materials                                   | 1,594              |                | 1,594            | 1,426            | 168                |
| <b>Total Health Services</b>                             | <b>172,236</b>     | <b>24,987</b>  | <b>197,223</b>   | <b>196,759</b>   | <b>464</b>         |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2018

School: Ridge Street

|  | Original<br>Budget | Transfers       | Final<br>Budget  | Actual           | Final to<br>Actual |
|--|--------------------|-----------------|------------------|------------------|--------------------|
| <b>Guidance:</b>   |                    |                 |                  |                  |                    |
| Salaries of Other Professional Staff   | \$ 200,190         | \$ 2,037        | \$ 202,227       | \$ 202,227       |                    |
| Purchased Professional - Educational Services  | 1,500              |                 | 1,500            | 1,500            |                    |
| Supplies and Materials   | 1,000              |                 | 1,000            | 481              | \$ 519             |
| <b>Total Guidance</b>  | <b>202,690</b>     | <b>2,037</b>    | <b>204,727</b>   | <b>204,208</b>   | <b>519</b>         |
| <b>Improvement of Instruction Services:</b>  |                    |                 |                  |                  |                    |
| Salaries of Supervisors of Instruction   | 167,114            | (10,000)        | 157,114          | 155,305          | 1,809              |
| Other Objects  | 1,000              | (1,000)         |                  |                  |                    |
| <b>Total Improvement of Instruction Services</b>                                       | <b>168,114</b>     | <b>(11,000)</b> | <b>157,114</b>   | <b>155,305</b>   | <b>1,809</b>       |
| <b>Educational Media/Library Services:</b>   |                    |                 |                  |                  |                    |
| Other Objects  | 13,000             | 3,544           | 16,544           | 15,210           | 1,334              |
| <b>Total Educational Media/Library Services</b>  | <b>13,000</b>      | <b>3,544</b>    | <b>16,544</b>    | <b>15,210</b>    | <b>1,334</b>       |
| <b>Instructional Staff Training Services:</b>  |                    |                 |                  |                  |                    |
| Purchased Professional - Education Services  | 6,750              | 8,250           | 15,000           | 10,000           | 5,000              |
| <b>Total Instructional Staff Training Services</b>                                     | <b>6,750</b>       | <b>8,250</b>    | <b>15,000</b>    | <b>10,000</b>    | <b>5,000</b>       |
| <b>Support Services - School Administration:</b>                                       |                    |                 |                  |                  |                    |
| Salaries of Principals/Assistant Principals/Program Directors                          | 290,361            |                 | 290,361          | 287,512          | 2,849              |
| Salaries of Secretarial and Clerical Assistants  |                    | 80,898          | 80,898           | 80,898           |                    |
| Other Salaries   | 98,278             | (84,851)        | 13,427           | 10,645           | 2,782              |
| Other Purchased Services (400-500 series)  | 8,652              | 680             | 9,332            | 2,465            | 6,867              |
| Supplies and Materials   | 5,776              |                 | 5,776            | 4,841            | 935                |
| Other Objects  | 3,400              | (950)           | 2,450            | 2,238            | 212                |
| <b>Total Support Services - School Administration</b>                                  | <b>406,467</b>     | <b>(4,223)</b>  | <b>402,244</b>   | <b>388,599</b>   | <b>13,645</b>      |
| <b>Security:</b>   |                    |                 |                  |                  |                    |
| Salaries   | 130,433            |                 | 130,433          | 127,393          | 3,040              |
| <b>Total Security</b>  | <b>130,433</b>     | <b>-</b>        | <b>130,433</b>   | <b>127,393</b>   | <b>3,040</b>       |
| <b>Student Transportation Services:</b>  |                    |                 |                  |                  |                    |
| Contracted Services - Transportation (Other than<br>Between Home and School) - Vendors | 4,511              | 646             | 5,157            | 5,056            | 101                |
| <b>Total Student Transportation Services</b>   | <b>4,511</b>       | <b>646</b>      | <b>5,157</b>     | <b>5,056</b>     | <b>101</b>         |
| <b>Unallocated Benefits:</b>   |                    |                 |                  |                  |                    |
| Health Benefits  | 990,472            |                 | 990,472          | 990,472          |                    |
| <b>Total Unallocated Benefits</b>  | <b>990,472</b>     | <b>-</b>        | <b>990,472</b>   | <b>990,472</b>   | <b>-</b>           |
| <b>Total Undistributed Expenditures</b>  | <b>2,133,473</b>   | <b>24,911</b>   | <b>2,158,384</b> | <b>2,132,472</b> | <b>25,912</b>      |
| <b>Total Expenditures - Current Expense</b>  | <b>6,152,191</b>   | <b>238,190</b>  | <b>6,390,381</b> | <b>6,338,128</b> | <b>52,253</b>      |
| <b>Capital Outlay:</b>   |                    |                 |                  |                  |                    |
| <b>Equipment:</b>  |                    |                 |                  |                  |                    |
| <b>Regular Programs - Instruction:</b>   |                    |                 |                  |                  |                    |
| Grades 1-5   | 57,419             | (19,139)        | 38,280           | 38,280           |                    |
| Grades 6-8   | 3,552              | (888)           | 2,664            | 2,664            |                    |
| <b>Total Equipment</b>   | <b>60,971</b>      | <b>(20,027)</b> | <b>40,944</b>    | <b>40,944</b>    | <b>-</b>           |
| <b>Total Expenditures - School Based</b>   | <b>6,213,162</b>   | <b>218,163</b>  | <b>6,431,325</b> | <b>6,379,072</b> | <b>52,253</b>      |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2018

School: Ridge Street

Other Financing Sources:

Transfers In

Total Other Financing Sources

|  | Original<br>Budget | Transfers  | Final<br>Budget | Actual       | Final to<br>Actual |
|--|--------------------|------------|-----------------|--------------|--------------------|
|  | \$ 6,213,162       | \$ 218,163 | \$ 6,431,325    | \$ 6,379,072 | \$ 52,253          |
|  | 6,213,162          | 218,163    | 6,431,325       | 6,379,072    | 52,253             |

Excess (Deficiency) of Other Financing Sources

Over (Under) Expenditures and Other Financing (Uses)

Fund Balances, July 1

Fund Balances, June 30

|  |      |      |      |      |      |
|--|------|------|------|------|------|
|  | \$ - | \$ - | \$ - | \$ - | \$ - |
|--|------|------|------|------|------|



Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2018

| School: Roberto Clemente                               | Original<br>Budget | Transfers       | Final<br>Budget  | Actual           | Final to<br>Actual |
|--|--------------------|-----------------|------------------|------------------|--------------------|
| <b>Expense</b>   |                    |                 |                  |                  |                    |
| <b>Current:</b>  |                    |                 |                  |                  |                    |
| <b>Instruction - regular programs:</b>                 |                    |                 |                  |                  |                    |
| <b>Salaries of Teachers:</b>                           |                    |                 |                  |                  |                    |
| Kindergarten   | \$ 321,174         | \$ (433)        | \$ 320,741       | \$ 320,674       | \$ 67              |
| Grades 1- 5  | 1,323,455          | 37,005          | 1,360,460        | 1,360,460        |                    |
| Grades 6-8   | 54,980             | 1,390           | 56,370           | 54,970           | 1,400              |
| <b>Undistributed Instruction:</b>                      |                    |                 |                  |                  |                    |
| Other Salaries of Instruction                          | 133,813            | 144             | 133,957          | 133,957          |                    |
| General Supplies                                       | 90,251             | 2,216           | 92,467           | 69,993           | 22,474             |
| Textbooks  | 1,400              | (1,400)         |                  |                  |                    |
| Other Objects  | 5,000              |                 | 5,000            | 3,133            | 1,867              |
| <b>Total Regular Programs</b>                          | <b>1,930,073</b>   | <b>38,922</b>   | <b>1,968,995</b> | <b>1,943,187</b> | <b>25,808</b>      |
| <b>Instruction - Special Education:</b>                |                    |                 |                  |                  |                    |
| <b>Learning and/or Language Disabilities:</b>          |                    |                 |                  |                  |                    |
| Salaries of Teachers                                   | 353,151            | (50,000)        | 303,151          | 302,959          | 192                |
| Other Salaries of Instruction                          | 5,320              |                 | 5,320            | 1,496            | 3,824              |
| General Supplies                                       | 1,000              |                 | 1,000            | 993              | 7                  |
| Textbooks  | 500                | (500)           |                  |                  |                    |
| <b>Total Learning and/or Language Disabilities</b>     | <b>359,971</b>     | <b>(50,500)</b> | <b>309,471</b>   | <b>305,448</b>   | <b>4,023</b>       |
| <b>Resource Room/Resource Center:</b>                  |                    |                 |                  |                  |                    |
| Salaries of Teachers                                   | 170,970            | 16,186          | 187,156          | 187,156          |                    |
| Other Salaries of Instruction                          | 2,800              |                 | 2,800            | 940              | 1,860              |
| General Supplies                                       | 2,475              |                 | 2,475            | 2,467            | 8                  |
| <b>Total Resource Room/Resource Center</b>             | <b>176,245</b>     | <b>16,186</b>   | <b>192,431</b>   | <b>190,563</b>   | <b>1,868</b>       |
| <b>Total Special Education</b>                         | <b>536,216</b>     | <b>(34,314)</b> | <b>501,902</b>   | <b>496,011</b>   | <b>5,891</b>       |
| <b>Bilingual Education:</b>                            |                    |                 |                  |                  |                    |
| Salaries of Teachers                                   | 799,325            | (100,000)       | 699,325          | 689,623          | 9,702              |
| Other Salaries of Instruction                          | 49,360             | 32,413          | 81,773           | 81,739           | 34                 |
| General Supplies                                       | 2,500              |                 | 2,500            | 2,486            | 14                 |
| Textbooks  | 700                | (700)           |                  |                  |                    |
| <b>Total Bilingual Education</b>                       | <b>851,885</b>     | <b>(68,287)</b> | <b>783,598</b>   | <b>773,848</b>   | <b>9,750</b>       |
| <b>School Sponsored Co-curricular Activities:</b>      |                    |                 |                  |                  |                    |
| Supplies and Materials                                 | 400                |                 | 400              | 325              | 75                 |
| <b>Total School Sponsored Co-curricular Activities</b> | <b>400</b>         | <b>-</b>        | <b>400</b>       | <b>325</b>       | <b>75</b>          |
| <b>School Sponsored Athletics:</b>                     |                    |                 |                  |                  |                    |
| Supplies and Materials                                 | 400                |                 | 400              | 264              | 136                |
| <b>Total School Sponsored Athletics</b>                | <b>400</b>         | <b>-</b>        | <b>400</b>       | <b>264</b>       | <b>136</b>         |
| <b>Before/After School Programs:</b>                   |                    |                 |                  |                  |                    |
| Salaries of Teachers                                   | 15,530             |                 | 15,530           | 10,729           | 4,801              |
| <b>Total Before/After School Programs</b>              | <b>15,530</b>      | <b>-</b>        | <b>15,530</b>    | <b>10,729</b>    | <b>4,801</b>       |
| <b>Total Instruction</b>                               | <b>3,334,504</b>   | <b>(63,679)</b> | <b>3,270,825</b> | <b>3,224,364</b> | <b>46,461</b>      |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2018

| School: Roberto Clemente  | Original<br>Budget | Transfers      | Final<br>Budget  | Actual           | Final to<br>Actual |
|---|--------------------|----------------|------------------|------------------|--------------------|
| <b>Attendance and Social Work Services:</b>   |                    |                |                  |                  |                    |
| Salaries of Family Liaisons/Comm Parent Inv. Specialists                              | \$ 60,900          | \$ 1,012       | \$ 61,912        | \$ 61,912        |                    |
| <b>Total Attendance and Social Work Services</b>                                      | <b>60,900</b>      | <b>1,012</b>   | <b>61,912</b>    | <b>61,912</b>    | <b>-</b>           |
| <b>Health Services:</b>   |                    |                |                  |                  |                    |
| Salaries  | 91,350             | 1,131          | 92,481           | 92,481           |                    |
| Other Salaries  | 2,460              | (393)          | 2,067            | 2,067            |                    |
| Supplies and Materials  | 600                |                | 600              | 492              | \$ 108             |
| <b>Total Health Services</b>  | <b>94,410</b>      | <b>738</b>     | <b>95,148</b>    | <b>95,040</b>    | <b>108</b>         |
| <b>Guidance:</b>  |                    |                |                  |                  |                    |
| Salaries of Other Professional Staff  | 94,326             | 6,787          | 101,113          | 101,113          |                    |
| Supplies and Materials  | 500                |                | 500              | 78               | 422                |
| <b>Total Guidance</b>   | <b>94,826</b>      | <b>6,787</b>   | <b>101,613</b>   | <b>101,191</b>   | <b>422</b>         |
| <b>Improvement of Instruction Services:</b>   |                    |                |                  |                  |                    |
| Salaries of Facilitators, Math & Literacy Coaches                                     | 147,942            | 53,145         | 201,087          | 201,087          |                    |
| Other Objects   | 4,000              |                | 4,000            | 4,000            |                    |
| <b>Total Improvement of Instruction Services</b>                                      | <b>151,942</b>     | <b>53,145</b>  | <b>205,087</b>   | <b>205,087</b>   | <b>-</b>           |
| <b>Support Services – School Administration:</b>                                      |                    |                |                  |                  |                    |
| Salaries of Principals/Assistant Principals/Program Directors                         | 123,247            | 2,660          | 125,907          | 125,907          |                    |
| Salaries of Secretarial and Clerical Assistants                                       |                    | 39,839         | 39,839           | 39,839           |                    |
| Other Salaries  | 258,697            | (45,858)       | 212,839          | 211,645          | 1,194              |
| Other Purchased Services (400-500 series)   | 14,450             | 384            | 14,834           | 14,494           | 340                |
| Supplies and Materials  | 3,046              |                | 3,046            | 1,523            | 1,523              |
| Other Objects   | 5,400              |                | 5,400            | 5,050            | 350                |
| <b>Total Support Services – School Administration</b>                                 | <b>404,840</b>     | <b>(2,975)</b> | <b>401,865</b>   | <b>398,458</b>   | <b>3,407</b>       |
| <b>Security:</b>  |                    |                |                  |                  |                    |
| Salaries  | 86,038             | 784            | 86,822           | 84,352           | 2,470              |
| General Supplies  | 1,000              |                | 1,000            |                  | 1,000              |
| <b>Total Security</b>   | <b>87,038</b>      | <b>784</b>     | <b>87,822</b>    | <b>84,352</b>    | <b>3,470</b>       |
| <b>Student Transportation Services:</b>   |                    |                |                  |                  |                    |
| Contracted Services –Transportation (Other than<br>Between Home and School) – Vendors | 6,300              |                | 6,300            | 1,288            | 5,012              |
| <b>Total Student Transportation Services</b>  | <b>6,300</b>       | <b>-</b>       | <b>6,300</b>     | <b>1,288</b>     | <b>5,012</b>       |
| <b>Unallocated Benefits:</b>  |                    |                |                  |                  |                    |
| Health Benefits   | 763,150            |                | 763,150          | 763,150          |                    |
| <b>Total Unallocated Benefits</b>   | <b>763,150</b>     | <b>-</b>       | <b>763,150</b>   | <b>763,150</b>   | <b>-</b>           |
| <b>Total Undistributed Expenditures</b>   | <b>1,663,406</b>   | <b>59,491</b>  | <b>1,722,897</b> | <b>1,710,478</b> | <b>12,419</b>      |
| <b>Total Expenditures - Current Expense</b>   | <b>4,997,910</b>   | <b>(4,188)</b> | <b>4,993,722</b> | <b>4,938,842</b> | <b>58,880</b>      |
| <b>Capital Outlay:</b>  |                    |                |                  |                  |                    |
| <b>Equipment:</b>   |                    |                |                  |                  |                    |
| <b>Undistributed Expenditures:</b>  |                    |                |                  |                  |                    |
| School Administration   | 3,500              |                | 3,500            | 3,500            |                    |
| <b>Total Equipment</b>  | <b>3,500</b>       | <b>-</b>       | <b>3,500</b>     | <b>3,500</b>     | <b>-</b>           |
| <b>Total Expenditures - School Based</b>  | <b>5,001,410</b>   | <b>(4,188)</b> | <b>4,997,222</b> | <b>4,938,342</b> | <b>58,880</b>      |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2018

| School: Roberto Clemente   | Original<br>Budget | Transfers  | Final<br>Budget | Actual       | Final to<br>Actual |
|--|--------------------|------------|-----------------|--------------|--------------------|
| Other Financing Sources:   |                    |            |                 |              |                    |
| Transfers In   | \$ 5,001,410       | \$ (4,188) | \$ 4,997,222    | \$ 4,938,342 | \$ 58,880          |
| Total Other Financing Sources  | 5,001,410          | (4,188)    | 4,997,222       | 4,938,342    | 58,880             |
| Excess (Deficiency) of Other Financing Sources<br>Over (Under) Expenditures and Other Financing (Uses) |                    |            |                 |              |                    |
| Fund Balances, July 1  |                    |            |                 |              |                    |
| Fund Balances, June 30   | \$ -               | \$ -       | \$ -            | \$ -         | \$ -               |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2018

| School: Science High                                     | Original<br>Budget | Transfers       | Final<br>Budget  | Actual           | Final to<br>Actual |
|--|--------------------|-----------------|------------------|------------------|--------------------|
| <b>Expense</b>   |                    |                 |                  |                  |                    |
| <b>Current:</b>  |                    |                 |                  |                  |                    |
| Instruction - regular programs:                          |                    |                 |                  |                  |                    |
| Salaries of Teachers:                                    |                    |                 |                  |                  |                    |
| Grades 6-8   | \$ 922,855         | \$ 52,545       | \$ 975,400       | \$ 974,780       | \$ 620             |
| Grades 9-12  | 3,573,642          | 213,780         | 3,787,422        | 3,787,422        |                    |
| Undistributed Instruction:                               |                    |                 |                  |                  |                    |
| General Supplies   | 34,317             | 9,136           | 43,453           | 34,735           | 8,718              |
| Other Objects  | 40,829             | (40,264)        | 565              |                  | 565                |
| <b>Total Regular Programs</b>                            | <b>4,571,643</b>   | <b>235,197</b>  | <b>4,806,840</b> | <b>4,796,937</b> | <b>9,903</b>       |
| Instruction - Special Education:                         |                    |                 |                  |                  |                    |
| Resource Room/Resource Center:                           |                    |                 |                  |                  |                    |
| Salaries of Teachers                                     | 150,740            | 2,404           | 153,144          | 153,144          |                    |
| Other Salaries of Instruction                            | 2,800              | (1,000)         | 1,800            | 1,040            | 760                |
| <b>Total Resource Room/Resource Center</b>               | <b>153,540</b>     | <b>1,404</b>    | <b>154,944</b>   | <b>154,184</b>   | <b>760</b>         |
| <b>Total Special Education</b>                           | <b>153,540</b>     | <b>1,404</b>    | <b>154,944</b>   | <b>154,184</b>   | <b>760</b>         |
| School Sponsored Co-curricular Activities:               |                    |                 |                  |                  |                    |
| Salaries   | 74,054             |                 | 74,054           | 73,402           | 652                |
| <b>Total School Sponsored Co-curricular Activities</b>   | <b>74,054</b>      | <b>-</b>        | <b>74,054</b>    | <b>73,402</b>    | <b>652</b>         |
| School Sponsored Athletics:                              |                    |                 |                  |                  |                    |
| Salaries   | 181,267            | (4,000)         | 177,267          | 176,867          | 400                |
| Supplies and Materials                                   | 24,721             | 15,300          | 40,021           | 16,900           | 23,121             |
| Other Objects  | 12,000             | 2,700           | 14,700           | 14,700           |                    |
| <b>Total School Sponsored Athletics</b>                  | <b>217,988</b>     | <b>14,000</b>   | <b>231,988</b>   | <b>208,467</b>   | <b>23,521</b>      |
| Before/After School Programs:                            |                    |                 |                  |                  |                    |
| Salaries of Teachers                                     | 12,950             | 1,501           | 14,451           | 14,451           |                    |
| <b>Total Before/After School Programs</b>                | <b>12,950</b>      | <b>1,501</b>    | <b>14,451</b>    | <b>14,451</b>    | <b>-</b>           |
| <b>Total Instruction</b>                                 | <b>5,030,175</b>   | <b>252,102</b>  | <b>5,282,277</b> | <b>5,247,441</b> | <b>34,836</b>      |
| Attendance and Social Work Services:                     |                    |                 |                  |                  |                    |
| Salaries   | 72,263             | 22,714          | 94,977           | 94,977           |                    |
| Salaries of Family Liaisons/Comm Parent Inv. Specialists | 69,020             | 2,881           | 71,901           | 71,901           |                    |
| <b>Total Attendance and Social Work Services</b>         | <b>141,283</b>     | <b>25,595</b>   | <b>166,878</b>   | <b>166,878</b>   | <b>-</b>           |
| Health Services:   |                    |                 |                  |                  |                    |
| Salaries   | 167,690            | (73,000)        | 94,690           | 94,177           | 513                |
| Other Salaries   | 2,720              | 13,000          | 15,720           | 15,471           | 249                |
| Supplies and Materials                                   | 809                |                 | 809              | 283              | 526                |
| <b>Total Health Services</b>                             | <b>171,219</b>     | <b>(60,000)</b> | <b>111,219</b>   | <b>109,931</b>   | <b>1,288</b>       |
| Guidance:  |                    |                 |                  |                  |                    |
| Salaries of Other Professional Staff                     | 354,967            | 29,549          | 384,516          | 384,516          |                    |
| Other Salaries   | 3,000              |                 | 3,000            | 2,426            | 574                |
| Supplies and Materials                                   | 750                |                 | 750              | 728              | 22                 |
| <b>Total Guidance</b>                                    | <b>358,717</b>     | <b>29,549</b>   | <b>388,266</b>   | <b>387,670</b>   | <b>596</b>         |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2018

| School: Science High   | Original<br>Budget | Transfers      | Final<br>Budget  | Actual           | Final to<br>Actual |
|--|--------------------|----------------|------------------|------------------|--------------------|
| <b>Improvement of Instruction Services:</b>  |                    |                |                  |                  |                    |
| Salaries of Supervisors of Instruction   | \$ 340,023         |                | \$ 340,023       | \$ 339,182       | \$ 841             |
| Salaries of Other Professional Staff   | 116,725            | \$ 1,938       | 118,663          | 118,663          |                    |
| Salaries of Secretarial and Clerical Assistants  | 26,258             | 37             | 26,295           | 26,295           |                    |
| Other Salaries   | 76,875             | 16,221         | 93,096           | 93,096           |                    |
| Salaries of Facilitators, Math & Literacy Coaches  | 201,977            |                | 201,977          | 200,072          | 1,905              |
| Other Objects  | 2,200              |                | 2,200            | 1,850            | 350                |
| <b>Total Improvement of Instruction Services</b>   | <b>764,058</b>     | <b>18,196</b>  | <b>782,254</b>   | <b>779,158</b>   | <b>3,096</b>       |
| <b>Educational Media/Library Services:</b>   |                    |                |                  |                  |                    |
| Salaries of Other Professional Staff   | 60,032             | 12,005         | 72,037           | 72,037           |                    |
| Purchased Professional and Technical Services  | 1,850              |                | 1,850            | 1,849            | 1                  |
| <b>Total Educational Media/Library Services</b>  | <b>61,882</b>      | <b>12,005</b>  | <b>73,887</b>    | <b>73,886</b>    | <b>1</b>           |
| <b>Support Services – School Administration:</b>   |                    |                |                  |                  |                    |
| Salaries of Principals/Assistant Principals/Program Directors  | 474,144            | 7,118          | 481,262          | 481,262          |                    |
| Salaries of Secretarial and Clerical Assistants  | 26,258             | 43,498         | 69,756           | 69,756           |                    |
| Other Salaries   | 121,598            | (40,871)       | 80,727           | 80,129           | 598                |
| Other Purchased Services (400-500 series)  | 11,232             |                | 11,232           | 4,973            | 6,259              |
| Supplies and Materials   | 4,270              |                | 4,270            | 3,522            | 748                |
| Other Objects  | 5,832              | (4,018)        | 1,814            | 1,814            |                    |
| <b>Total Support Services – School Administration</b>  | <b>643,334</b>     | <b>5,727</b>   | <b>649,061</b>   | <b>641,456</b>   | <b>7,605</b>       |
| <b>Security:</b>   |                    |                |                  |                  |                    |
| Salaries   | 261,901            | 2,216          | 264,117          | 264,117          |                    |
| <b>Total Security</b>  | <b>261,901</b>     | <b>2,216</b>   | <b>264,117</b>   | <b>264,117</b>   | <b>-</b>           |
| <b>Student Transportation Services:</b>  |                    |                |                  |                  |                    |
| Contracted Services – Transportation (Other than<br>Between Home and School) – Vendors                         | 7,000              |                | 7,000            | 1,960            | 5,040              |
| <b>Total Student Transportation Services</b>   | <b>7,000</b>       | <b>-</b>       | <b>7,000</b>     | <b>1,960</b>     | <b>5,040</b>       |
| <b>Unallocated Benefits:</b>   |                    |                |                  |                  |                    |
| Health Benefits  | 1,542,538          |                | 1,542,538        | 1,542,538        |                    |
| <b>Total Unallocated Benefits</b>  | <b>1,542,538</b>   | <b>-</b>       | <b>1,542,538</b> | <b>1,542,538</b> | <b>-</b>           |
| <b>Total Undistributed Expenditures</b>  | <b>3,951,932</b>   | <b>33,288</b>  | <b>3,985,220</b> | <b>3,967,594</b> | <b>17,626</b>      |
| <b>Total Expenditures - Current Expense</b>  | <b>8,982,107</b>   | <b>285,390</b> | <b>9,267,497</b> | <b>9,215,035</b> | <b>52,462</b>      |
| <b>Capital Outlay:</b>   |                    |                |                  |                  |                    |
| <b>Equipment:</b>  |                    |                |                  |                  |                    |
| Undistributed Expenditures:  |                    |                |                  |                  |                    |
| Non-Instructional Equipment  | 2,774              | 17,146         | 19,920           | 2,774            | 17,146             |
| <b>Total Equipment</b>   | <b>2,774</b>       | <b>17,146</b>  | <b>19,920</b>    | <b>2,774</b>     | <b>17,146</b>      |
| <b>Total Expenditures - School Based</b>   | <b>8,984,881</b>   | <b>302,536</b> | <b>9,287,417</b> | <b>9,217,809</b> | <b>69,608</b>      |
| <b>Other Financing Sources:</b>  |                    |                |                  |                  |                    |
| Transfers In   | 8,984,881          | 302,536        | 9,287,417        | 9,217,809        | 69,608             |
| <b>Total Other Financing Sources</b>   | <b>8,984,881</b>   | <b>302,536</b> | <b>9,287,417</b> | <b>9,217,809</b> | <b>69,608</b>      |
| <b>Excess (Deficiency) of Other Financing Sources<br/>Over (Under) Expenditures and Other Financing (Uses)</b> |                    |                |                  |                  |                    |
| <b>Fund Balances, July 1</b>   |                    |                |                  |                  |                    |
| <b>Fund Balances, June 30</b>  | <b>\$ -</b>        | <b>\$ -</b>    | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>        |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2018

School: South Seventeenth Street

Expense

Current:

Instruction - regular programs:

Salaries of Teachers:

|              | Original Budget | Transfers | Final Budget | Actual     | Final to Actual |
|--------------|-----------------|-----------|--------------|------------|-----------------|
| Kindergarten | \$ 162,821      | \$ 13,924 | \$ 176,745   | \$ 176,745 |                 |
| Grades 1- 5  | 893,556         | 4,617     | 898,173      | 897,060    | \$ 1,113        |
| Grades 6-8   | 825,401         | 56,908    | 882,309      | 882,309    |                 |

Undistributed Instruction:

|                               |        |        |         |        |        |
|-------------------------------|--------|--------|---------|--------|--------|
| Other Salaries of Instruction | 33,069 | 339    | 33,408  | 33,408 |        |
| General Supplies              | 70,109 | 30,775 | 100,884 | 84,999 | 15,885 |
| Textbooks                     | 5,200  |        | 5,200   |        | 5,200  |
| Other Objects                 | 13,233 |        | 13,233  | 3,872  | 9,361  |

|                               |                  |                |                  |                  |               |
|-------------------------------|------------------|----------------|------------------|------------------|---------------|
| <b>Total Regular Programs</b> | <b>2,003,389</b> | <b>106,563</b> | <b>2,109,952</b> | <b>2,078,393</b> | <b>31,559</b> |
|-------------------------------|------------------|----------------|------------------|------------------|---------------|

Instruction - Special Education:

Learning and/or Language Disabilities:

|  |                |               |                |                |              |
|--|----------------|---------------|----------------|----------------|--------------|
| Salaries of Teachers                               | 697,229        | (16,100)      | 681,129        | 680,507        | 622          |
| Other Salaries of Instruction                      | 23,200         | 24,075        | 47,275         | 46,745         | 530          |
| General Supplies                                   | 15,125         | 15,000        | 30,125         | 29,521         | 604          |
| Textbooks  | 2,871          |               | 2,871          |                | 2,871        |
| <b>Total Learning and/or Language Disabilities</b> | <b>738,425</b> | <b>22,975</b> | <b>761,400</b> | <b>756,773</b> | <b>4,627</b> |

Behavioral Disabilities:

|                                      |                |              |                |                |              |
|--------------------------------------|----------------|--------------|----------------|----------------|--------------|
| Salaries of Teachers                 | 296,892        |              | 296,892        | 296,867        | 25           |
| Other Salaries of Instruction        | 139,539        | (1,664)      | 137,875        | 137,677        | 198          |
| General Supplies                     | 24,601         | 5,000        | 29,601         | 26,652         | 2,949        |
| <b>Total Behavioral Disabilities</b> | <b>461,032</b> | <b>3,336</b> | <b>464,368</b> | <b>461,196</b> | <b>3,172</b> |

Resource Room/Resource Center:

|  |              |          |              |            |              |
|--|--------------|----------|--------------|------------|--------------|
| General Supplies                           | 3,000        |          | 3,000        | 764        | 2,236        |
| <b>Total Resource Room/Resource Center</b> | <b>3,000</b> | <b>-</b> | <b>3,000</b> | <b>764</b> | <b>2,236</b> |

|                                |                  |               |                  |                  |               |
|--------------------------------|------------------|---------------|------------------|------------------|---------------|
| <b>Total Special Education</b> | <b>1,202,457</b> | <b>26,311</b> | <b>1,228,768</b> | <b>1,218,733</b> | <b>10,035</b> |
|--------------------------------|------------------|---------------|------------------|------------------|---------------|

School Sponsored Co-curricular Activities:

|  |              |              |               |               |          |
|--|--------------|--------------|---------------|---------------|----------|
| Salaries   | 7,405        | 6,198        | 13,603        | 13,603        |          |
| <b>Total School Sponsored Co-curricular Activities</b> | <b>7,405</b> | <b>6,198</b> | <b>13,603</b> | <b>13,603</b> | <b>-</b> |

School Sponsored Athletics:

|   |               |          |               |              |              |
|---|---------------|----------|---------------|--------------|--------------|
| Salaries                                | 9,541         |          | 9,541         | 4,128        | 5,413        |
| Supplies and Materials                  | 3,000         |          | 3,000         | 2,680        | 320          |
| <b>Total School Sponsored Athletics</b> | <b>12,541</b> | <b>-</b> | <b>12,541</b> | <b>6,808</b> | <b>5,733</b> |

Before/After School Programs:

|   |               |               |               |               |              |
|---|---------------|---------------|---------------|---------------|--------------|
| Salaries of Teachers                      | 47,294        | 11,234        | 58,528        | 53,681        | 4,847        |
| <b>Total Before/After School Programs</b> | <b>47,294</b> | <b>11,234</b> | <b>58,528</b> | <b>53,681</b> | <b>4,847</b> |

Alternative Education Programs - Instruction:

|   |               |          |               |              |              |
|---|---------------|----------|---------------|--------------|--------------|
| Purchased Professional & Technical Services               | 18,000        |          | 18,000        | 8,100        | 9,900        |
| <b>Total Alternative Education Programs - Instruction</b> | <b>18,000</b> | <b>-</b> | <b>18,000</b> | <b>8,100</b> | <b>9,900</b> |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2018

| School: South Seventeenth Street  | Original<br>Budget | Transfers   | Final<br>Budget | Actual    | Final to<br>Actual |
|---|--------------------|-------------|-----------------|-----------|--------------------|
| Other Supplemental/At-Risk Programs - Instruction:                                    |                    |             |                 |           |                    |
| Purchased Professional & Technical Services   | \$ 98,000          | \$ (80,500) | \$ 17,500       | \$ 15,425 | \$ 2,075           |
| Total Other Supplemental/At-Risk Programs - Instruction                               | 98,000             | (80,500)    | 17,500          | 15,425    | 2,075              |
| Total Instruction   | 3,389,086          | 69,806      | 3,458,892       | 3,394,743 | 64,149             |
| Attendance and Social Work Services:  |                    |             |                 |           |                    |
| Salaries of Family Liaisons/Comm Parent Inv. Specialists                              | 35,212             | 10,000      | 45,212          | 38,101    | 7,111              |
| Total Attendance and Social Work Services   | 35,212             | 10,000      | 45,212          | 38,101    | 7,111              |
| Health Services:  |                    |             |                 |           |                    |
| Salaries  | 98,271             | 1,492       | 99,763          | 99,763    |                    |
| Other Salaries  | 1,750              |             | 1,750           | 1,377     | 373                |
| Supplies and Materials  | 2,002              |             | 2,002           |           | 2,002              |
| Total Health Services   | 102,023            | 1,492       | 103,515         | 101,140   | 2,375              |
| Improvement of Instruction Services:  |                    |             |                 |           |                    |
| Salaries of Supervisors of Instruction  | 63,438             |             | 63,438          | 63,022    | 416                |
| Salaries of Secretarial and Clerical Assistants                                       | 26,976             | 20          | 26,996          | 26,996    |                    |
| Salaries of Facilitators, Math & Literacy Coaches                                     | 73,971             | 35,609      | 109,580         | 109,580   |                    |
| Total Improvement of Instruction Services   | 164,385            | 35,629      | 200,014         | 199,598   | 416                |
| Instructional Staff Training Services:  |                    |             |                 |           |                    |
| Other Purchased Services  | 2,000              |             | 2,000           |           | 2,000              |
| Total Instructional Staff Training Services   | 2,000              | -           | 2,000           | -         | 2,000              |
| Support Services – School Administration:   |                    |             |                 |           |                    |
| Salaries of Principals/Assistant Principals/Program Directors                         | 208,433            | 6,036       | 214,469         | 214,469   |                    |
| Salaries of Secretarial and Clerical Assistants                                       | 26,976             | 81,418      | 108,394         | 108,394   |                    |
| Other Salaries  | 194,409            | (77,126)    | 117,283         | 114,020   | 3,263              |
| Other Purchased Services (400-500 series)   | 23,163             |             | 23,163          | 10,298    | 12,865             |
| Supplies and Materials  | 4,000              |             | 4,000           | 1,162     | 2,838              |
| Other Objects   | 16,200             | (10,000)    | 6,200           | 2,555     | 3,645              |
| Total Support Services – School Administration  | 473,181            | 328         | 473,509         | 450,898   | 22,611             |
| Security:   |                    |             |                 |           |                    |
| Salaries  | 115,265            | (29,000)    | 86,265          | 85,534    | 731                |
| Total Security  | 115,265            | (29,000)    | 86,265          | 85,534    | 731                |
| Student Transportation Services:  |                    |             |                 |           |                    |
| Contracted Services –Transportation (Other than<br>Between Home and School) – Vendors | 12,016             | (9,000)     | 3,016           | 1,906     | 1,110              |
| Total Student Transportation Services   | 12,016             | (9,000)     | 3,016           | 1,906     | 1,110              |
| Unallocated Benefits:   |                    |             |                 |           |                    |
| Health Benefits   | 763,150            |             | 763,150         | 763,150   |                    |
| Total Unallocated Benefits  | 763,150            | -           | 763,150         | 763,150   | -                  |
| Total Undistributed Expenditures  | 1,667,232          | 9,449       | 1,676,681       | 1,640,327 | 36,354             |
| Total Expenditures - Current Expense  | 5,056,318          | 79,255      | 5,135,573       | 5,035,070 | 100,503            |
| Total Expenditures - School Based   | 5,056,318          | 79,255      | 5,135,573       | 5,035,070 | 100,503            |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2018

School: South Seventeenth Street

Other Financing Sources:

Transfers In

Total Other Financing Sources

|  | Original<br>Budget | Transfers | Final<br>Budget | Actual       | Final to<br>Actual |
|--|--------------------|-----------|-----------------|--------------|--------------------|
|  | \$ 5,056,318       | \$ 79,255 | \$ 5,135,573    | \$ 5,035,070 | \$ 100,503         |
|  | 5,056,318          | 79,255    | 5,135,573       | 5,035,070    | 100,503            |

Excess (Deficiency) of Other Financing Sources

Over (Under) Expenditures and Other Financing (Uses)

Fund Balances, July 1

Fund Balances, June 30

|  |      |      |      |      |      |
|--|------|------|------|------|------|
|  | \$ - | \$ - | \$ - | \$ - | \$ - |
|--|------|------|------|------|------|



Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2018

| School: South Street                                     | Original<br>Budget | Transfers       | Final<br>Budget  | Actual           | Final to<br>Actual |
|--|--------------------|-----------------|------------------|------------------|--------------------|
| <b>Expense</b>   |                    |                 |                  |                  |                    |
| <b>Current:</b>  |                    |                 |                  |                  |                    |
| <b>Instruction - regular programs:</b>                   |                    |                 |                  |                  |                    |
| <b>Salaries of Teachers:</b>                             |                    |                 |                  |                  |                    |
| Kindergarten   | \$ 98,919          | \$ 6,463        | \$ 105,382       | \$ 102,582       | \$ 2,800           |
| Grades 1- 5  | 1,473,144          | 186,570         | 1,659,714        | 1,659,714        |                    |
| Grades 6-8   | 612,260            | 8,761           | 621,021          | 621,021          |                    |
| <b>Undistributed Instruction:</b>                        |                    |                 |                  |                  |                    |
| Other Salaries of Instruction                            | 66,465             | 344             | 66,809           | 66,809           |                    |
| General Supplies   | 135,489            | 59,490          | 194,979          | 175,333          | 19,646             |
| Textbooks  | 11,877             | (11,877)        |                  |                  |                    |
| Other Objects  | 15,000             | 1,381           | 16,381           | 14,007           | 2,374              |
| <b>Total Regular Programs</b>                            | <b>2,413,154</b>   | <b>251,132</b>  | <b>2,664,286</b> | <b>2,639,466</b> | <b>24,820</b>      |
| <b>Instruction - Special Education:</b>                  |                    |                 |                  |                  |                    |
| <b>Learning and/or Language Disabilities:</b>            |                    |                 |                  |                  |                    |
| Salaries of Teachers                                     | 476,220            | (60,000)        | 416,220          | 410,323          | 5,897              |
| Other Salaries of Instruction                            | 100,315            |                 | 100,315          | 92,223           | 8,092              |
| <b>Total Learning and/or Language Disabilities</b>       | <b>576,535</b>     | <b>(60,000)</b> | <b>516,535</b>   | <b>502,546</b>   | <b>13,989</b>      |
| <b>Resource Room/Resource Center:</b>                    |                    |                 |                  |                  |                    |
| Salaries of Teachers                                     | 62,675             | 36,113          | 98,788           | 98,788           |                    |
| <b>Total Resource Room/Resource Center</b>               | <b>62,675</b>      | <b>36,113</b>   | <b>98,788</b>    | <b>98,788</b>    | <b>-</b>           |
| <b>Autism:</b>   |                    |                 |                  |                  |                    |
| Salaries of Teachers                                     | 256,850            | 39,383          | 296,233          | 296,233          |                    |
| Other Salaries of Instruction                            | 132,603            | 1,468           | 134,071          | 133,968          | 103                |
| <b>Total Autism</b>                                      | <b>389,453</b>     | <b>40,851</b>   | <b>430,304</b>   | <b>430,201</b>   | <b>103</b>         |
| <b>Total Special Education</b>                           | <b>1,028,663</b>   | <b>16,964</b>   | <b>1,045,627</b> | <b>1,031,535</b> | <b>14,092</b>      |
| <b>Bilingual Education:</b>                              |                    |                 |                  |                  |                    |
| Salaries of Teachers                                     | 906,727            | 55,812          | 962,539          | 962,539          |                    |
| Other Salaries of Instruction                            | 41,815             | (6,705)         | 35,110           | 35,110           |                    |
| <b>Total Bilingual Education</b>                         | <b>948,542</b>     | <b>49,107</b>   | <b>997,649</b>   | <b>997,649</b>   | <b>-</b>           |
| <b>School Sponsored Co-curricular Activities:</b>        |                    |                 |                  |                  |                    |
| Salaries   | 23,396             | 542             | 23,938           | 23,938           |                    |
| <b>Total School Sponsored Co-curricular Activities</b>   | <b>23,396</b>      | <b>542</b>      | <b>23,938</b>    | <b>23,938</b>    | <b>-</b>           |
| <b>School Sponsored Athletics:</b>                       |                    |                 |                  |                  |                    |
| Salaries   | 8,093              |                 | 8,093            | 1,244            | 6,849              |
| Other Objects  | 7,500              | (1,425)         | 6,075            | 4,977            | 1,098              |
| <b>Total School Sponsored Athletics</b>                  | <b>15,593</b>      | <b>(1,425)</b>  | <b>14,168</b>    | <b>6,221</b>     | <b>7,947</b>       |
| <b>Before/After School Programs:</b>                     |                    |                 |                  |                  |                    |
| Salaries of Teachers                                     |                    | 27,208          | 27,208           | 26,227           | 981                |
| <b>Total Before/After School Programs</b>                | <b>-</b>           | <b>27,208</b>   | <b>27,208</b>    | <b>26,227</b>    | <b>981</b>         |
| <b>Total Instruction</b>                                 | <b>4,429,348</b>   | <b>343,528</b>  | <b>4,772,876</b> | <b>4,725,036</b> | <b>47,840</b>      |
| <b>Attendance and Social Work Services:</b>              |                    |                 |                  |                  |                    |
| Salaries   | 72,775             | (20,000)        | 52,775           | 49,643           | 3,132              |
| Salaries of Family Liaisons/Comm Parent Inv. Specialists | 42,630             | 735             | 43,365           | 43,365           |                    |
| <b>Total Attendance and Social Work Services</b>         | <b>115,405</b>     | <b>(19,265)</b> | <b>96,140</b>    | <b>93,008</b>    | <b>3,132</b>       |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2018

| School: South Street  | Original<br>Budget | Transfers       | Final<br>Budget  | Actual           | Final to<br>Actual |
|---|--------------------|-----------------|------------------|------------------|--------------------|
| <b>Health Services:</b>   |                    |                 |                  |                  |                    |
| Salaries  | \$ 94,440          | \$ 1,100        | \$ 95,540        | \$ 95,540        |                    |
| Other Salaries  | 2,050              |                 | 2,050            | 1,323            | \$ 727             |
| Supplies and Materials  | 500                | (5)             | 495              | 254              | 241                |
| <b>Total Health Services</b>  | <b>96,990</b>      | <b>1,095</b>    | <b>98,085</b>    | <b>97,117</b>    | <b>968</b>         |
| <b>Guidance:</b>  |                    |                 |                  |                  |                    |
| Salaries of Other Professional Staff  | 77,900             | 14,645          | 92,545           | 92,545           |                    |
| Supplies and Materials  | 1,000              | (407)           | 593              | 586              | 7                  |
| <b>Total Guidance</b>   | <b>78,900</b>      | <b>14,238</b>   | <b>93,138</b>    | <b>93,131</b>    | <b>7</b>           |
| <b>Improvement of Instruction Services:</b>   |                    |                 |                  |                  |                    |
| Salaries of Supervisors of Instruction  | 155,513            |                 | 155,513          | 150,401          | 5,112              |
| Salaries of Secretarial and Clerical Assistants                                       | 26,976             | 20              | 26,996           | 26,996           |                    |
| Other Salaries  | 20,000             | (15,993)        | 4,007            | 4,007            |                    |
| Purchased Professional –Education Services  | 17,350             | 18,215          | 35,565           | 33,438           | 2,127              |
| <b>Total Improvement of Instruction Services</b>                                      | <b>219,839</b>     | <b>2,242</b>    | <b>222,081</b>   | <b>214,842</b>   | <b>7,239</b>       |
| <b>Educational Media/Library Services:</b>  |                    |                 |                  |                  |                    |
| Purchased Professional and Technical Services   | 3,000              |                 | 3,000            | 3,000            |                    |
| Supplies and Materials  | 5,545              | (742)           | 4,803            | 4,803            |                    |
| <b>Total Educational Media/Library Services</b>                                       | <b>8,545</b>       | <b>(742)</b>    | <b>7,803</b>     | <b>7,803</b>     | <b>-</b>           |
| <b>Instructional Staff Training Services:</b>   |                    |                 |                  |                  |                    |
| Purchased Professional –Education Services  | 46,000             | (33,950)        | 12,050           | 12,050           |                    |
| <b>Total Instructional Staff Training Services</b>                                    | <b>46,000</b>      | <b>(33,950)</b> | <b>12,050</b>    | <b>12,050</b>    | <b>-</b>           |
| <b>Support Services – School Administration:</b>                                      |                    |                 |                  |                  |                    |
| Salaries of Principals/Assistant Principals/Program Directors                         | 293,259            | 516             | 293,775          | 293,775          |                    |
| Salaries of Secretarial and Clerical Assistants                                       | 26,976             | 39,040          | 66,016           | 66,016           |                    |
| Other Salaries  | 56,705             | (36,998)        | 19,707           | 14,972           | 4,735              |
| Other Purchased Services (400-500 series)   | 28,301             | (4,982)         | 23,319           | 9,957            | 13,362             |
| Supplies and Materials  | 105,272            | (21,533)        | 83,739           | 79,918           | 3,821              |
| Other Objects   | 8,100              |                 | 8,100            | 7,122            | 978                |
| <b>Total Support Services – School Administration</b>                                 | <b>518,613</b>     | <b>(23,957)</b> | <b>494,656</b>   | <b>471,760</b>   | <b>22,896</b>      |
| <b>Security:</b>  |                    |                 |                  |                  |                    |
| Salaries  | 87,829             | (40,000)        | 47,829           | 41,562           | 6,267              |
| General Supplies  | 319                | (319)           |                  |                  |                    |
| <b>Total Security</b>   | <b>88,148</b>      | <b>(40,319)</b> | <b>47,829</b>    | <b>41,562</b>    | <b>6,267</b>       |
| <b>Student Transportation Services:</b>   |                    |                 |                  |                  |                    |
| Contracted Services –Transportation (Other than<br>Between Home and School) – Vendors | 15,000             | 10,196          | 25,196           | 19,680           | 5,516              |
| <b>Total Student Transportation Services</b>  | <b>15,000</b>      | <b>10,196</b>   | <b>25,196</b>    | <b>19,680</b>    | <b>5,516</b>       |
| <b>Unallocated Benefits:</b>  |                    |                 |                  |                  |                    |
| Health Benefits   | 1,006,709          |                 | 1,006,709        | 1,006,709        |                    |
| <b>Total Unallocated Benefits</b>   | <b>1,006,709</b>   | <b>-</b>        | <b>1,006,709</b> | <b>1,006,709</b> | <b>-</b>           |
| <b>Total Undistributed Expenditures</b>   | <b>2,194,149</b>   | <b>(90,462)</b> | <b>2,103,687</b> | <b>2,057,662</b> | <b>46,025</b>      |
| <b>Total Expenditures – Current Expense</b>   | <b>6,623,497</b>   | <b>253,066</b>  | <b>6,876,563</b> | <b>6,782,698</b> | <b>93,865</b>      |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2018

| School: South Street   | Original<br>Budget | Transfers       | Final<br>Budget  | Actual           | Final to<br>Actual |
|--|--------------------|-----------------|------------------|------------------|--------------------|
| Capital Outlay:  |                    |                 |                  |                  |                    |
| Equipment:   |                    |                 |                  |                  |                    |
| Undistributed Expenditures:  |                    |                 |                  |                  |                    |
| School Administration  | \$ 76,500          | \$ (29,900)     | \$ 46,600        | \$ 41,587        | \$ 5,013           |
| Security:  | 6,872              | (5,357)         | 1,515            |                  | 1,515              |
| Total Equipment  | <u>83,372</u>      | <u>(35,257)</u> | <u>48,115</u>    | <u>41,587</u>    | <u>6,528</u>       |
| Total Expenditures - School Based  | <u>6,706,869</u>   | <u>217,809</u>  | <u>6,924,678</u> | <u>6,824,285</u> | <u>100,393</u>     |
| Other Financing Sources:   |                    |                 |                  |                  |                    |
| Transfers In   | <u>6,706,869</u>   | <u>217,809</u>  | <u>6,924,678</u> | <u>6,824,285</u> | <u>100,393</u>     |
| Total Other Financing Sources  | <u>6,706,869</u>   | <u>217,809</u>  | <u>6,924,678</u> | <u>6,824,285</u> | <u>100,393</u>     |
| Excess (Deficiency) of Other Financing Sources<br>Over (Under) Expenditures and Other Financing (Uses) |                    |                 |                  |                  |                    |
| Fund Balances, July 1  |                    |                 |                  |                  |                    |
| Fund Balances, June 30   | <u>\$ -</u>        | <u>\$ -</u>     | <u>\$ -</u>      | <u>\$ -</u>      | <u>\$ -</u>        |

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

Year ended June 30, 2018

| School: Speedway Avenue  | Original<br>Budget | Transfers       | Final<br>Budget  | Actual           | Final to<br>Actual |
|--|--------------------|-----------------|------------------|------------------|--------------------|
| <b>Expense</b>   |                    |                 |                  |                  |                    |
| <b>Current:</b>  |                    |                 |                  |                  |                    |
| Instruction - regular programs:                                |                    |                 |                  |                  |                    |
| Salaries of Teachers:  |                    |                 |                  |                  |                    |
| Kindergarten   | \$ 277,121         | \$ (33,188)     | \$ 243,933       | \$ 240,667       | \$ 3,266           |
| Grades 1- 5  | 1,198,443          | (3,512)         | 1,194,931        | 1,192,606        | 2,325              |
| Grades 6-8   | 1,073,877          | 21,881          | 1,095,758        | 1,095,758        |                    |
| Undistributed Instruction:                                     |                    |                 |                  |                  |                    |
| Other Salaries of Instruction                                  | 65,738             | 871             | 66,609           | 66,609           |                    |
| General Supplies   | 113,504            | 39,716          | 153,220          | 116,094          | 37,126             |
| Textbooks  | 9,380              | (9,380)         |                  |                  |                    |
| Other Objects  | 7,024              | 7,993           | 15,017           | 7,867            | 7,150              |
| <b>Total Regular Programs</b>                                  | <b>2,745,087</b>   | <b>24,381</b>   | <b>2,769,468</b> | <b>2,719,601</b> | <b>49,867</b>      |
| Instruction - Special Education:                               |                    |                 |                  |                  |                    |
| Learning and/or Language Disabilities:                         |                    |                 |                  |                  |                    |
| Salaries of Teachers   | 253,700            | 59,073          | 312,773          | 312,773          |                    |
| Other Salaries of Instruction                                  | 1,400              | 1,007           | 2,407            | 2,407            |                    |
| <b>Total Learning and/or Language Disabilities</b>             | <b>255,100</b>     | <b>60,080</b>   | <b>315,180</b>   | <b>315,180</b>   | <b>-</b>           |
| Multiple Disabilities:   |                    |                 |                  |                  |                    |
| Salaries of Teachers   | 99,239             | 558             | 99,797           | 99,797           |                    |
| Other Salaries of Instruction                                  | 40,214             | 96              | 40,310           | 36,230           | 4,080              |
| <b>Total Multiple Disabilities</b>                             | <b>139,453</b>     | <b>654</b>      | <b>140,107</b>   | <b>136,027</b>   | <b>4,080</b>       |
| Resource Room/Resource Center:                                 |                    |                 |                  |                  |                    |
| Salaries of Teachers   | 291,228            | (30,000)        | 261,228          | 258,333          | 2,895              |
| Other Salaries of Instruction                                  | 15,680             | (5,000)         | 10,680           | 4,669            | 6,011              |
| General Supplies   | 59,813             | (13,247)        | 46,566           | 41,159           | 5,407              |
| Textbooks  | 6,000              | (6,000)         |                  |                  |                    |
| <b>Total Resource Room/Resource Center</b>                     | <b>372,721</b>     | <b>(54,247)</b> | <b>318,474</b>   | <b>304,161</b>   | <b>14,313</b>      |
| <b>Total Special Education</b>                                 | <b>767,274</b>     | <b>6,487</b>    | <b>773,761</b>   | <b>755,368</b>   | <b>18,393</b>      |
| School Sponsored Co-curricular Activities:                     |                    |                 |                  |                  |                    |
| Salaries   | 8,819              | (5,000)         | 3,819            |                  | 3,819              |
| <b>Total School Sponsored Co-curricular Activities</b>         | <b>8,819</b>       | <b>(5,000)</b>  | <b>3,819</b>     | <b>-</b>         | <b>3,819</b>       |
| School Sponsored Athletics:                                    |                    |                 |                  |                  |                    |
| Salaries   | 5,492              | (5,000)         | 492              |                  | 492                |
| <b>Total School Sponsored Athletics</b>                        | <b>5,492</b>       | <b>(5,000)</b>  | <b>492</b>       | <b>-</b>         | <b>492</b>         |
| Before/After School Programs:                                  |                    |                 |                  |                  |                    |
| Salaries of Teachers   | 173,284            | 54,439          | 227,723          | 216,480          | 11,243             |
| <b>Total Before/After School Programs</b>                      | <b>173,284</b>     | <b>54,439</b>   | <b>227,723</b>   | <b>216,480</b>   | <b>11,243</b>      |
| Other Supplemental/At-Risk Programs - Instruction:             |                    |                 |                  |                  |                    |
| Purchased Professional & Technical Services                    | 30,000             | 22,848          | 52,848           | 50,477           | 2,371              |
| <b>Total Other Supplemental/At-Risk Programs - Instruction</b> | <b>30,000</b>      | <b>22,848</b>   | <b>52,848</b>    | <b>50,477</b>    | <b>2,371</b>       |
| <b>Total Instruction</b>                                       | <b>3,729,956</b>   | <b>98,155</b>   | <b>3,828,111</b> | <b>3,741,926</b> | <b>86,185</b>      |
| Attendance and Social Work Services:                           |                    |                 |                  |                  |                    |
| Salaries of Family Liaisons/Comm Parent Inv. Specialists       | 40,600             | 7,400           | 48,000           | 48,000           |                    |
| <b>Total Attendance and Social Work Services</b>               | <b>40,600</b>      | <b>7,400</b>    | <b>48,000</b>    | <b>48,000</b>    | <b>-</b>           |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2018

| School: Speedway Avenue  | Original<br>Budget | Transfers       | Final<br>Budget  | Actual           | Final to<br>Actual |
|--|--------------------|-----------------|------------------|------------------|--------------------|
| <b>Health Services:</b>  |                    |                 |                  |                  |                    |
| Salaries   | \$ 102,103         | \$ (8,000)      | \$ 94,103        | \$ 93,429        | \$ 674             |
| Other Salaries   | 1,308              | 19              | 1,327            | 1,327            |                    |
| Supplies and Materials   | 2,316              | (1,113)         | 1,203            | 871              | 332                |
| <b>Total Health Services</b>   | <b>105,727</b>     | <b>(9,094)</b>  | <b>96,633</b>    | <b>95,627</b>    | <b>1,006</b>       |
| <b>Guidance:</b>   |                    |                 |                  |                  |                    |
| Salaries of Other Professional Staff   | 101,889            | -               | 101,889          | 100,936          | 953                |
| Purchased Professional - Educational Services  | 10,000             | (10,000)        |                  |                  |                    |
| Supplies and Materials   | 500                | (500)           |                  |                  |                    |
| <b>Total Guidance</b>  | <b>112,389</b>     | <b>(10,500)</b> | <b>101,889</b>   | <b>100,936</b>   | <b>953</b>         |
| <b>Improvement of Instruction Services:</b>  |                    |                 |                  |                  |                    |
| Salaries of Supervisors of Instruction   | 108,025            | 6,671           | 114,696          | 114,280          | 416                |
| Salaries of Secretarial and Clerical Assistants  | 24,324             | 1,972           | 26,296           | 26,296           |                    |
| Purchased Professional - Education Services  | 15,000             | (5,040)         | 9,960            | 3,900            | 6,060              |
| Other Objects  | 1,000              | (216)           | 784              |                  | 784                |
| <b>Total Improvement of Instruction Services</b>                                       | <b>148,349</b>     | <b>3,387</b>    | <b>151,736</b>   | <b>144,476</b>   | <b>7,260</b>       |
| <b>Instructional Staff Training Services:</b>  |                    |                 |                  |                  |                    |
| Other Purchased Services   | 726                |                 | 726              |                  | 726                |
| <b>Total Instructional Staff Training Services</b>                                     | <b>726</b>         | <b>-</b>        | <b>726</b>       | <b>-</b>         | <b>726</b>         |
| <b>Support Services - School Administration:</b>                                       |                    |                 |                  |                  |                    |
| Salaries of Principals/Assistant Principals/Program Directors                          | 245,771            | 5,733           | 251,504          | 251,504          |                    |
| Salaries of Secretarial and Clerical Assistants  | 24,324             | 78,470          | 102,794          | 101,817          | 977                |
| Other Salaries   | 186,175            | (80,518)        | 105,657          | 104,155          | 1,502              |
| Other Purchased Services (400-500 series)  | 21,086             | (10,370)        | 10,716           | 7,991            | 2,725              |
| Supplies and Materials   | 1,056              | (500)           | 556              |                  | 556                |
| Other Objects  | 1,500              | 8,810           | 10,310           | 9,660            | 650                |
| <b>Total Support Services - School Administration</b>                                  | <b>479,912</b>     | <b>1,625</b>    | <b>481,537</b>   | <b>475,127</b>   | <b>6,410</b>       |
| <b>Security:</b>   |                    |                 |                  |                  |                    |
| Salaries   | 173,737            | (5,000)         | 168,737          | 160,727          | 8,010              |
| <b>Total Security</b>  | <b>173,737</b>     | <b>(5,000)</b>  | <b>168,737</b>   | <b>160,727</b>   | <b>8,010</b>       |
| <b>Student Transportation Services:</b>  |                    |                 |                  |                  |                    |
| Contracted Services - Transportation (Other than<br>Between Home and School) - Vendors | 8,794              | 16,500          | 25,294           | 19,182           | 6,112              |
| <b>Total Student Transportation Services</b>   | <b>8,794</b>       | <b>16,500</b>   | <b>25,294</b>    | <b>19,182</b>    | <b>6,112</b>       |
| <b>Unallocated Benefits:</b>   |                    |                 |                  |                  |                    |
| Health Benefits  | 893,048            |                 | 893,048          | 893,048          |                    |
| <b>Total Unallocated Benefits</b>  | <b>893,048</b>     | <b>-</b>        | <b>893,048</b>   | <b>893,048</b>   | <b>-</b>           |
| <b>Total Undistributed Expenditures</b>  | <b>1,963,282</b>   | <b>4,318</b>    | <b>1,967,600</b> | <b>1,937,123</b> | <b>30,477</b>      |
| <b>Total Expenditures - Current Expense</b>  | <b>5,693,238</b>   | <b>102,473</b>  | <b>5,795,711</b> | <b>5,679,049</b> | <b>116,662</b>     |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2018

| School: Speedway Avenue  | Original<br>Budget | Transfers   | Final<br>Budget | Actual       | Final to<br>Actual |
|--|--------------------|-------------|-----------------|--------------|--------------------|
| Capital Outlay:  |                    |             |                 |              |                    |
| Equipment:   |                    |             |                 |              |                    |
| Regular Programs - Instruction:  |                    |             |                 |              |                    |
| Kindergarten   | \$ 10,000          | \$ (10,000) |                 |              |                    |
| Grades 1-5   | 12,000             | (12,000)    |                 |              |                    |
| Grades 6-8   | 7,500              | (7,500)     |                 |              |                    |
| Special Education - Instruction:   |                    |             |                 |              |                    |
| Resource Room/Resource Center  | 10,000             | (10,000)    |                 |              |                    |
| Total Equipment  | 39,500             | (39,500)    | -               | -            | -                  |
| Total Expenditures - School Based  | 5,732,738          | 62,973      | \$ 5,795,711    | \$ 5,679,049 | \$ 116,662         |
| Other Financing Sources:   |                    |             |                 |              |                    |
| Transfers In   | 5,732,738          | 62,973      | 5,795,711       | 5,679,049    | 116,662            |
| Total Other Financing Sources  | 5,732,738          | 62,973      | 5,795,711       | 5,679,049    | 116,662            |
| Excess (Deficiency) of Other Financing Sources<br>Over (Under) Expenditures and Other Financing (Uses) |                    |             |                 |              |                    |
| Fund Balances, July 1  |                    |             |                 |              |                    |
| Fund Balances, June 30   | \$ -               | \$ -        | \$ -            | \$ -         | \$ -               |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2018

| School: Sussex Avenue                                    | Original<br>Budget | Transfers      | Final<br>Budget  | Actual           | Final to<br>Actual |
|--|--------------------|----------------|------------------|------------------|--------------------|
| <b>Expense</b>   |                    |                |                  |                  |                    |
| <b>Current:</b>  |                    |                |                  |                  |                    |
| Instruction - regular programs:                          |                    |                |                  |                  |                    |
| Salaries of Teachers:                                    |                    |                |                  |                  |                    |
| Kindergarten   | \$ 219,618         | \$ 11,333      | \$ 230,951       | \$ 229,803       | \$ 1,148           |
| Grades 1- 5  | 630,720            | 28,074         | 658,794          | 657,749          | 1,045              |
| Grades 6-8   | 653,845            | 1,357          | 655,202          | 654,625          | 577                |
| Undistributed Instruction:                               |                    |                |                  |                  |                    |
| Other Salaries of Instruction                            | 66,773             | 1,211          | 67,984           | 67,984           |                    |
| General Supplies   | 127,073            | 35,181         | 162,254          | 155,012          | 7,242              |
| Other Objects  | 70,532             | (41,727)       | 28,805           | 19,667           | 9,138              |
| <b>Total Regular Programs</b>                            | <b>1,768,561</b>   | <b>35,429</b>  | <b>1,803,990</b> | <b>1,784,840</b> | <b>19,150</b>      |
| Instruction - Special Education:                         |                    |                |                  |                  |                    |
| Resource Room/Resource Center:                           |                    |                |                  |                  |                    |
| Salaries of Teachers                                     | 200,821            | 23,107         | 223,928          | 223,928          |                    |
| Other Salaries of Instruction                            | 4,200              |                | 4,200            |                  | 4,200              |
| <b>Total Resource Room/Resource Center</b>               | <b>205,021</b>     | <b>23,107</b>  | <b>228,128</b>   | <b>223,928</b>   | <b>4,200</b>       |
| <b>Total Special Education</b>                           | <b>205,021</b>     | <b>23,107</b>  | <b>228,128</b>   | <b>223,928</b>   | <b>4,200</b>       |
| Bilingual Education:                                     |                    |                |                  |                  |                    |
| Salaries of Teachers                                     | 308,811            | 23,831         | 332,642          | 329,300          | 3,342              |
| Other Salaries of Instruction                            | 5,600              | (5,600)        |                  |                  |                    |
| <b>Total Bilingual Education</b>                         | <b>314,411</b>     | <b>18,231</b>  | <b>332,642</b>   | <b>329,300</b>   | <b>3,342</b>       |
| School Sponsored Co-curricular Activities:               |                    |                |                  |                  |                    |
| Salaries   | 13,525             | 1,733          | 15,258           | 15,258           |                    |
| <b>Total School Sponsored Co-curricular Activities</b>   | <b>13,525</b>      | <b>1,733</b>   | <b>15,258</b>    | <b>15,258</b>    | <b>-</b>           |
| School Sponsored Athletics:                              |                    |                |                  |                  |                    |
| Salaries   | 10,123             | (2,000)        | 8,123            | 3,970            | 4,153              |
| Supplies and Materials                                   | 5,000              | (679)          | 4,321            | 3,784            | 537                |
| <b>Total School Sponsored Athletics</b>                  | <b>15,123</b>      | <b>(2,679)</b> | <b>12,444</b>    | <b>7,754</b>     | <b>4,690</b>       |
| Before/After School Programs:                            |                    |                |                  |                  |                    |
| Salaries of Teachers                                     | 13,472             | 1,455          | 14,927           | 14,927           |                    |
| <b>Total Before/After School Programs</b>                | <b>13,472</b>      | <b>1,455</b>   | <b>14,927</b>    | <b>14,927</b>    | <b>-</b>           |
| <b>Total Instruction</b>                                 | <b>2,330,113</b>   | <b>77,276</b>  | <b>2,407,389</b> | <b>2,376,007</b> | <b>31,382</b>      |
| Attendance and Social Work Services:                     |                    |                |                  |                  |                    |
| Salaries   | 99,613             | 1,030          | 100,643          | 100,643          |                    |
| Salaries of Family Liaisons/Comm Parent Inv. Specialists | 54,639             | 1,674          | 56,313           | 56,313           |                    |
| <b>Total Attendance and Social Work Services</b>         | <b>154,252</b>     | <b>2,704</b>   | <b>156,956</b>   | <b>156,956</b>   | <b>-</b>           |
| Health Services:   |                    |                |                  |                  |                    |
| Salaries   | 86,754             | 12,934         | 99,688           | 99,688           |                    |
| Other Salaries   | 1,295              | 118            | 1,413            | 1,413            |                    |
| Supplies and Materials                                   | 1,974              | (6)            | 1,968            | 1,951            | 17                 |
| <b>Total Health Services</b>                             | <b>90,023</b>      | <b>13,046</b>  | <b>103,069</b>   | <b>103,052</b>   | <b>17</b>          |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2018

| School: Sussex Avenue  | Original<br>Budget | Transfers       | Final<br>Budget  | Actual           | Final to<br>Actual |
|--|--------------------|-----------------|------------------|------------------|--------------------|
| <b>Improvement of Instruction Services:</b>  |                    |                 |                  |                  |                    |
| Salaries of Secretarial and Clerical Assistants  | \$ 26,258          | \$ 636          | \$ 26,894        | \$ 26,894        |                    |
| Salaries of Facilitators, Math & Literacy Coaches  | 77,388             | 15,615          | 93,003           | 93,003           |                    |
| <b>Total Improvement of Instruction Services</b>   | <b>103,646</b>     | <b>16,251</b>   | <b>119,897</b>   | <b>119,897</b>   | <b>-</b>           |
| <b>Instructional Staff Training Services:</b>  |                    |                 |                  |                  |                    |
| Purchased Professional –Education Services   | 16,430             | 825             | 17,255           | 17,200           | \$ 55              |
| Other Purchased Services   | 4,089              | (135)           | 3,954            | 3,713            | 241                |
| <b>Total Instructional Staff Training Services</b>   | <b>20,519</b>      | <b>690</b>      | <b>21,209</b>    | <b>20,913</b>    | <b>296</b>         |
| <b>Support Services – School Administration:</b>   |                    |                 |                  |                  |                    |
| Salaries of Principals/Assistant Principals/Program Directors  | 148,619            | 3,602           | 152,221          | 152,221          |                    |
| Salaries of Secretarial and Clerical Assistants  | 26,258             | 672             | 26,930           | 26,930           |                    |
| Other Salaries   | 117,929            | 3,970           | 121,899          | 121,309          | 590                |
| Other Purchased Services (400-500 series)  | 13,608             | 1,308           | 14,916           | 13,013           | 1,903              |
| <b>Total Support Services – School Administration</b>  | <b>306,414</b>     | <b>9,552</b>    | <b>315,966</b>   | <b>313,473</b>   | <b>2,493</b>       |
| <b>Security:</b>   |                    |                 |                  |                  |                    |
| Salaries   | 50,750             | (50,000)        | 750              | 713              | 37                 |
| <b>Total Security</b>  | <b>50,750</b>      | <b>(50,000)</b> | <b>750</b>       | <b>713</b>       | <b>37</b>          |
| <b>Student Transportation Services:</b>  |                    |                 |                  |                  |                    |
| Contracted Services –Transportation (Other than<br>Between Home and School) – Vendors                          | 17,035             | (3,693)         | 13,342           | 5,928            | 7,414              |
| <b>Total Student Transportation Services</b>   | <b>17,035</b>      | <b>(3,693)</b>  | <b>13,342</b>    | <b>5,928</b>     | <b>7,414</b>       |
| <b>Unallocated Benefits:</b>   |                    |                 |                  |                  |                    |
| Health Benefits  | 649,490            |                 | 649,490          | 649,490          |                    |
| <b>Total Unallocated Benefits</b>  | <b>649,490</b>     | <b>-</b>        | <b>649,490</b>   | <b>649,490</b>   | <b>-</b>           |
| <b>Total Undistributed Expenditures</b>  | <b>1,392,129</b>   | <b>(11,450)</b> | <b>1,380,679</b> | <b>1,370,422</b> | <b>10,257</b>      |
| <b>Total Expenditures - Current Expense</b>  | <b>3,722,242</b>   | <b>65,826</b>   | <b>3,788,068</b> | <b>3,746,429</b> | <b>41,639</b>      |
| <b>Capital Outlay:</b>   |                    |                 |                  |                  |                    |
| <b>Equipment:</b>  |                    |                 |                  |                  |                    |
| <b>Regular Programs - Instruction:</b>   |                    |                 |                  |                  |                    |
| Grades 1-5   |                    | 4,900           | 4,900            | 4,900            |                    |
| <b>Total Equipment</b>   | <b>-</b>           | <b>4,900</b>    | <b>4,900</b>     | <b>4,900</b>     | <b>-</b>           |
| <b>Total Expenditures - School Based</b>   | <b>3,722,242</b>   | <b>70,726</b>   | <b>3,792,968</b> | <b>3,751,329</b> | <b>41,639</b>      |
| <b>Other Financing Sources:</b>  |                    |                 |                  |                  |                    |
| Transfers In   | 3,722,242          | 70,726          | 3,792,968        | 3,751,329        | 41,639             |
| <b>Total Other Financing Sources</b>   | <b>3,722,242</b>   | <b>70,726</b>   | <b>3,792,968</b> | <b>3,751,329</b> | <b>41,639</b>      |
| <b>Excess (Deficiency) of Other Financing Sources<br/>Over (Under) Expenditures and Other Financing (Uses)</b> |                    |                 |                  |                  |                    |
| <b>Fund Balances, July 1</b>   | <b>\$ -</b>        | <b>\$ -</b>     | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>        |
| <b>Fund Balances, June 30</b>  | <b>\$ -</b>        | <b>\$ -</b>     | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>        |



Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2018

School: Technology High

Expense

Current:

Instruction - regular programs:

Salaries of Teachers:

Grades 9-12

| Original Budget | Transfers | Final Budget | Actual       | Final to Actual |
|-----------------|-----------|--------------|--------------|-----------------|
| \$ 3,029,914    | \$ 66,181 | \$ 3,096,095 | \$ 3,096,095 |                 |

Undistributed Instruction:

Purchased Technical Services

|       |  |       |  |          |
|-------|--|-------|--|----------|
| 9,171 |  | 9,171 |  | \$ 9,171 |
|-------|--|-------|--|----------|

General Supplies

|         |         |         |         |        |
|---------|---------|---------|---------|--------|
| 152,850 | (8,065) | 144,785 | 128,713 | 16,072 |
|---------|---------|---------|---------|--------|

Textbooks

|       |  |       |  |       |
|-------|--|-------|--|-------|
| 2,000 |  | 2,000 |  | 2,000 |
|-------|--|-------|--|-------|

Other Objects

|        |         |        |        |       |
|--------|---------|--------|--------|-------|
| 40,860 | (7,648) | 33,212 | 26,812 | 6,400 |
|--------|---------|--------|--------|-------|

Total Regular Programs

|           |        |           |           |        |
|-----------|--------|-----------|-----------|--------|
| 3,234,795 | 50,468 | 3,285,263 | 3,251,620 | 33,643 |
|-----------|--------|-----------|-----------|--------|

Instruction - Special Education:

Auditory Impairments:

Salaries of Teachers

|         |          |         |         |       |
|---------|----------|---------|---------|-------|
| 377,352 | (92,000) | 285,352 | 282,868 | 2,484 |
|---------|----------|---------|---------|-------|

Other Salaries of Instruction

|         |         |         |         |     |
|---------|---------|---------|---------|-----|
| 142,573 | (5,600) | 136,973 | 136,030 | 943 |
|---------|---------|---------|---------|-----|

General Supplies

|       |  |       |  |       |
|-------|--|-------|--|-------|
| 1,000 |  | 1,000 |  | 1,000 |
|-------|--|-------|--|-------|

Total Auditory Impairments

|         |          |         |         |       |
|---------|----------|---------|---------|-------|
| 520,925 | (97,600) | 423,325 | 418,898 | 4,427 |
|---------|----------|---------|---------|-------|

Resource Room/Resource Center:

Salaries of Teachers

|         |         |         |         |       |
|---------|---------|---------|---------|-------|
| 230,416 | (2,000) | 228,416 | 226,758 | 1,658 |
|---------|---------|---------|---------|-------|

Other Salaries of Instruction

|       |         |  |  |  |
|-------|---------|--|--|--|
| 5,600 | (5,600) |  |  |  |
|-------|---------|--|--|--|

General Supplies

|       |  |       |     |     |
|-------|--|-------|-----|-----|
| 1,000 |  | 1,000 | 476 | 524 |
|-------|--|-------|-----|-----|

Total Resource Room/Resource Center

|         |         |         |         |       |
|---------|---------|---------|---------|-------|
| 237,016 | (7,600) | 229,416 | 227,234 | 2,182 |
|---------|---------|---------|---------|-------|

Total Special Education

|         |           |         |         |       |
|---------|-----------|---------|---------|-------|
| 757,941 | (105,200) | 652,741 | 646,132 | 6,609 |
|---------|-----------|---------|---------|-------|

School Sponsored Co-curricular Activities:

Salaries

|        |         |        |        |       |
|--------|---------|--------|--------|-------|
| 76,429 | (2,000) | 74,429 | 72,539 | 1,890 |
|--------|---------|--------|--------|-------|

Supplies and Materials

|       |  |       |  |       |
|-------|--|-------|--|-------|
| 5,000 |  | 5,000 |  | 5,000 |
|-------|--|-------|--|-------|

Total School Sponsored Co-curricular Activities

|        |         |        |        |       |
|--------|---------|--------|--------|-------|
| 81,429 | (2,000) | 79,429 | 72,539 | 6,890 |
|--------|---------|--------|--------|-------|

School Sponsored Athletics:

Salaries

|         |  |         |         |       |
|---------|--|---------|---------|-------|
| 123,403 |  | 123,403 | 121,033 | 2,370 |
|---------|--|---------|---------|-------|

Supplies and Materials

|        |  |        |        |       |
|--------|--|--------|--------|-------|
| 11,985 |  | 11,985 | 10,415 | 1,570 |
|--------|--|--------|--------|-------|

Other Objects

|        |  |        |        |  |
|--------|--|--------|--------|--|
| 10,000 |  | 10,000 | 10,000 |  |
|--------|--|--------|--------|--|

Total School Sponsored Athletics

|         |   |         |         |       |
|---------|---|---------|---------|-------|
| 145,388 | - | 145,388 | 141,448 | 3,940 |
|---------|---|---------|---------|-------|

Before/After School Programs:

Salaries of Teachers

|        |       |        |        |  |
|--------|-------|--------|--------|--|
| 16,428 | 1,298 | 17,726 | 17,726 |  |
|--------|-------|--------|--------|--|

Total Before/After School Programs

|        |       |        |        |   |
|--------|-------|--------|--------|---|
| 16,428 | 1,298 | 17,726 | 17,726 | - |
|--------|-------|--------|--------|---|

Other Supplemental/At-Risk Programs - Instruction:

Purchased Professional & Technical Services

|        |       |        |  |        |
|--------|-------|--------|--|--------|
| 11,600 | 1,533 | 13,133 |  | 13,133 |
|--------|-------|--------|--|--------|

Total Other Supplemental/At-Risk Programs - Instruction

|        |       |        |   |        |
|--------|-------|--------|---|--------|
| 11,600 | 1,533 | 13,133 | - | 13,133 |
|--------|-------|--------|---|--------|

Total Instruction

|           |          |           |           |        |
|-----------|----------|-----------|-----------|--------|
| 4,247,581 | (53,901) | 4,193,680 | 4,129,465 | 64,215 |
|-----------|----------|-----------|-----------|--------|

Attendance and Social Work Services:

Salaries

|        |        |        |        |  |
|--------|--------|--------|--------|--|
| 78,908 | 20,456 | 99,364 | 99,364 |  |
|--------|--------|--------|--------|--|

Salaries of Family Liaisons/Comm Parent Inv. Specialists

|        |       |        |        |     |
|--------|-------|--------|--------|-----|
| 39,078 | 8,500 | 47,578 | 47,339 | 239 |
|--------|-------|--------|--------|-----|

Total Attendance and Social Work Services

|         |        |         |         |     |
|---------|--------|---------|---------|-----|
| 117,986 | 28,956 | 146,942 | 146,703 | 239 |
|---------|--------|---------|---------|-----|

Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2018

| School: Technology High   | Original<br>Budget | Transfers       | Final<br>Budget  | Actual           | Final to<br>Actual |
|---|--------------------|-----------------|------------------|------------------|--------------------|
| <b>Health Services:</b>   |                    |                 |                  |                  |                    |
| Salaries  | \$ 91,350          | \$ 3,365        | \$ 94,715        | \$ 94,715        |                    |
| Other Salaries  |                    | 1,380           | 1,380            | 1,380            |                    |
| Supplies and Materials  | 500                |                 | 500              | 303              | \$ 197             |
| <b>Total Health Services</b>  | <b>91,850</b>      | <b>4,745</b>    | <b>96,595</b>    | <b>96,398</b>    | <b>197</b>         |
| <b>Guidance:</b>  |                    |                 |                  |                  |                    |
| Salaries of Other Professional Staff  | 263,421            | (4,000)         | 259,421          | 258,746          | 675                |
| Supplies and Materials  | 500                |                 | 500              | 497              | 3                  |
| <b>Total Guidance</b>   | <b>263,921</b>     | <b>(4,000)</b>  | <b>259,921</b>   | <b>259,243</b>   | <b>678</b>         |
| <b>Improvement of Instruction Services:</b>   |                    |                 |                  |                  |                    |
| Salaries of Supervisors of Instruction  | 250,489            | (19,000)        | 231,489          | 230,800          | 689                |
| Other Salaries  | 27,318             | (5,000)         | 22,318           | 22,039           | 279                |
| <b>Total Improvement of Instruction Services</b>                                      | <b>277,807</b>     | <b>(24,000)</b> | <b>253,807</b>   | <b>252,839</b>   | <b>968</b>         |
| <b>Support Services – School Administration:</b>                                      |                    |                 |                  |                  |                    |
| Salaries of Principals/Assistant Principals/Program Directors                         | 377,361            | (16,000)        | 361,361          | 360,634          | 727                |
| Salaries of Secretarial and Clerical Assistants                                       |                    | 100,665         | 100,665          | 100,665          |                    |
| Other Salaries  | 113,715            | (95,661)        | 18,054           | 14,199           | 3,855              |
| Other Purchased Services (400-500 series)   | 36,160             |                 | 36,160           | 23,526           | 12,634             |
| Supplies and Materials  | 5,000              |                 | 5,000            | 2,019            | 2,981              |
| Other Objects   | 8,872              |                 | 8,872            | 7,161            | 1,711              |
| <b>Total Support Services – School Administration</b>                                 | <b>541,108</b>     | <b>(10,996)</b> | <b>530,112</b>   | <b>508,204</b>   | <b>21,908</b>      |
| <b>Security:</b>  |                    |                 |                  |                  |                    |
| Salaries  | 263,982            | (39,000)        | 224,982          | 224,681          | 301                |
| <b>Total Security</b>   | <b>263,982</b>     | <b>(39,000)</b> | <b>224,982</b>   | <b>224,681</b>   | <b>301</b>         |
| <b>Student Transportation Services:</b>   |                    |                 |                  |                  |                    |
| Contracted Services –Transportation (Other than<br>Between Home and School) – Vendors | 13,320             | 4,300           | 17,620           | 11,650           | 5,970              |
| <b>Total Student Transportation Services</b>  | <b>13,320</b>      | <b>4,300</b>    | <b>17,620</b>    | <b>11,650</b>    | <b>5,970</b>       |
| <b>Unallocated Benefits:</b>  |                    |                 |                  |                  |                    |
| Health Benefits   | 1,266,505          |                 | 1,266,505        | 1,266,505        |                    |
| <b>Total Unallocated Benefits</b>   | <b>1,266,505</b>   | <b>-</b>        | <b>1,266,505</b> | <b>1,266,505</b> | <b>-</b>           |
| <b>Total Undistributed Expenditures</b>   | <b>2,836,479</b>   | <b>(39,995)</b> | <b>2,796,484</b> | <b>2,766,223</b> | <b>30,261</b>      |
| <b>Total Expenditures - Current Expense</b>   | <b>7,084,060</b>   | <b>(93,896)</b> | <b>6,990,164</b> | <b>6,895,688</b> | <b>94,476</b>      |
| <b>Capital Outlay:</b>  |                    |                 |                  |                  |                    |
| <b>Equipment:</b>   |                    |                 |                  |                  |                    |
| <b>Undistributed Expenditures:</b>  |                    |                 |                  |                  |                    |
| Non-Instructional Equipment   | 45,000             |                 | 45,000           | 42,995           | 2,005              |
| <b>Total Equipment</b>  | <b>45,000</b>      | <b>-</b>        | <b>45,000</b>    | <b>42,995</b>    | <b>2,005</b>       |
| <b>Total Expenditures - School Based</b>  | <b>7,129,060</b>   | <b>(93,896)</b> | <b>7,035,164</b> | <b>6,938,683</b> | <b>96,481</b>      |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2018

**School: Technology High**

Other Financing Sources:

Transfers In

Total Other Financing Sources

|  | Original<br>Budget | Transfers   | Final<br>Budget | Actual       | Final to<br>Actual |
|--|--------------------|-------------|-----------------|--------------|--------------------|
|  | \$ 7,129,060       | \$ (93,896) | \$ 7,035,164    | \$ 6,938,683 | \$ 96,481          |
|  | 7,129,060          | (93,896)    | 7,035,164       | 6,938,683    | 96,481             |

Excess (Deficiency) of Other Financing Sources

Over (Under) Expenditures and Other Financing (Uses)

Fund Balances, July 1

Fund Balances, June 30

|  |      |      |      |      |      |
|--|------|------|------|------|------|
|  | \$ - | \$ - | \$ - | \$ - | \$ - |
|--|------|------|------|------|------|

Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2018

| School: Thirteenth Avenue                          | Original<br>Budget | Transfers       | Final<br>Budget  | Actual           | Final to<br>Actual |
|--|--------------------|-----------------|------------------|------------------|--------------------|
| <b>Expense</b>                                     |                    |                 |                  |                  |                    |
| <b>Current:</b>                                    |                    |                 |                  |                  |                    |
| <b>Instruction - regular programs:</b>             |                    |                 |                  |                  |                    |
| <b>Salaries of Teachers:</b>                       |                    |                 |                  |                  |                    |
| Kindergarten                                       | \$ 186,700         | \$ (30,000)     | \$ 156,700       | \$ 151,115       | \$ 5,585           |
| Grades 1- 5  | 1,269,767          | (58,013)        | 1,211,754        | 1,207,205        | 4,549              |
| Grades 6-8   | 668,017            | 65,153          | 733,170          | 733,170          |                    |
| <b>Undistributed Instruction:</b>                  |                    |                 |                  |                  |                    |
| Other Salaries of Instruction                      | 64,157             | 9               | 64,166           | 64,166           |                    |
| General Supplies                                   | 10,992             | (3,600)         | 7,392            | 5,982            | 1,410              |
| Other Objects                                      | 4,430              |                 | 4,430            | 3,586            | 844                |
| <b>Total Regular Programs</b>                      | <b>2,204,063</b>   | <b>(26,451)</b> | <b>2,177,612</b> | <b>2,165,224</b> | <b>12,388</b>      |
| <b>Instruction - Special Education:</b>            |                    |                 |                  |                  |                    |
| <b>Cognitive - Mild:</b>                           |                    |                 |                  |                  |                    |
| Salaries of Teachers                               | 104,574            | 805             | 105,379          | 105,379          |                    |
| Other Salaries of Instruction                      | 2,800              |                 | 2,800            |                  | 2,800              |
| <b>Total Cognitive - Mild</b>                      | <b>107,374</b>     | <b>805</b>      | <b>108,179</b>   | <b>105,379</b>   | <b>2,800</b>       |
| <b>Learning and/or Language Disabilities:</b>      |                    |                 |                  |                  |                    |
| Salaries of Teachers                               | 210,332            | 1,451           | 211,783          | 211,783          |                    |
| Other Salaries of Instruction                      | 5,600              | (4,000)         | 1,600            | 140              | 1,460              |
| <b>Total Learning and/or Language Disabilities</b> | <b>215,932</b>     | <b>(2,549)</b>  | <b>213,383</b>   | <b>211,923</b>   | <b>1,460</b>       |
| <b>Behavioral Disabilities:</b>                    |                    |                 |                  |                  |                    |
| Salaries of Teachers                               | 162,224            | 4,928           | 167,152          | 167,152          |                    |
| Other Salaries of Instruction                      | 4,200              |                 | 4,200            | 2,861            | 1,339              |
| General Supplies                                   | 10,000             |                 | 10,000           | 9,876            | 124                |
| Other Objects                                      | 1,000              |                 | 1,000            | 1,000            |                    |
| <b>Total Behavioral Disabilities</b>               | <b>177,424</b>     | <b>4,928</b>    | <b>182,352</b>   | <b>180,889</b>   | <b>1,463</b>       |
| <b>Multiple Disabilities:</b>                      |                    |                 |                  |                  |                    |
| Salaries of Teachers                               | 52,287             |                 | 52,287           | 51,501           | 786                |
| Other Salaries of Instruction                      | 2,800              |                 | 2,800            | 1,222            | 1,578              |
| General Supplies                                   | 20,000             | (5,000)         | 15,000           | 13,013           | 1,987              |
| Other Objects                                      | 2,000              |                 | 2,000            | 1,234            | 766                |
| <b>Total Multiple Disabilities</b>                 | <b>77,087</b>      | <b>(5,000)</b>  | <b>72,087</b>    | <b>66,970</b>    | <b>5,117</b>       |
| <b>Resource Room/Resource Center:</b>              |                    |                 |                  |                  |                    |
| Salaries of Teachers                               | 250,543            | 28,030          | 278,573          | 278,573          |                    |
| Other Salaries of Instruction                      | 5,600              | (3,000)         | 2,600            | 280              | 2,320              |
| General Supplies                                   | 3,287              |                 | 3,287            | 2,464            | 823                |
| <b>Total Resource Room/Resource Center</b>         | <b>259,430</b>     | <b>25,030</b>   | <b>284,460</b>   | <b>281,317</b>   | <b>3,143</b>       |
| <b>Autism:</b>                                     |                    |                 |                  |                  |                    |
| Salaries of Teachers                               | 364,406            |                 | 364,406          | 363,837          | 569                |
| Other Salaries of Instruction                      | 45,507             | 390             | 45,897           | 43,610           | 2,287              |
| General Supplies                                   | 20,000             |                 | 20,000           | 10,297           | 9,703              |
| Other Objects                                      | 2,000              |                 | 2,000            | 1,980            | 20                 |
| <b>Total Autism</b>                                | <b>431,913</b>     | <b>390</b>      | <b>432,303</b>   | <b>419,724</b>   | <b>12,579</b>      |
| <b>Total Special Education</b>                     | <b>1,269,160</b>   | <b>23,604</b>   | <b>1,292,764</b> | <b>1,266,202</b> | <b>26,562</b>      |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2018

| School: Thirteenth Avenue  | Original<br>Budget | Transfers       | Final<br>Budget  | Actual           | Final to<br>Actual |
|--|--------------------|-----------------|------------------|------------------|--------------------|
| <b>School Sponsored Co-curricular Activities:</b>                                      |                    |                 |                  |                  |                    |
| Salaries   | \$ 5,456           |                 | \$ 5,456         | \$ 2,520         | \$ 2,936           |
| <b>Total School Sponsored Co-curricular Activities</b>                                 | <b>5,456</b>       | <b>-</b>        | <b>5,456</b>     | <b>2,520</b>     | <b>2,936</b>       |
| <b>School Sponsored Athletics:</b>   |                    |                 |                  |                  |                    |
| Salaries   | 8,098              | \$ 1,443        | 9,541            | 9,541            |                    |
| <b>Total School Sponsored Athletics</b>  | <b>8,098</b>       | <b>1,443</b>    | <b>9,541</b>     | <b>9,541</b>     | <b>-</b>           |
| <b>Before/After School Programs:</b>   |                    |                 |                  |                  |                    |
| Salaries of Teachers   | 19,400             | (6,582)         | 12,818           | 12,818           |                    |
| Other Salaries for Instruction   | 6,120              | 73              | 6,193            | 6,193            |                    |
| <b>Total Before/After School Programs</b>  | <b>25,520</b>      | <b>(6,509)</b>  | <b>19,011</b>    | <b>19,011</b>    | <b>-</b>           |
| <b>Total Instruction</b>   | <b>3,512,297</b>   | <b>(7,913)</b>  | <b>3,504,384</b> | <b>3,462,498</b> | <b>41,886</b>      |
| <b>Attendance and Social Work Services:</b>  |                    |                 |                  |                  |                    |
| Salaries   | 184,500            | (40,000)        | 144,500          | 142,323          | 2,177              |
| Salaries of Family Liaisons/Comm Parent Inv. Specialists                               | 42,630             | 1,701           | 44,331           | 44,331           |                    |
| Supplies and Materials   | 1,475              |                 | 1,475            | 1,450            | 25                 |
| <b>Total Attendance and Social Work Services</b>                                       | <b>228,605</b>     | <b>(38,299)</b> | <b>190,306</b>   | <b>188,104</b>   | <b>2,202</b>       |
| <b>Health Services:</b>  |                    |                 |                  |                  |                    |
| Salaries   | 91,350             | 1,149           | 92,499           | 92,499           |                    |
| Other Salaries   | 1,640              |                 | 1,640            | 1,280            | 360                |
| Supplies and Materials   | 1,233              |                 | 1,233            | 1,148            | 85                 |
| <b>Total Health Services</b>   | <b>94,223</b>      | <b>1,149</b>    | <b>95,372</b>    | <b>94,927</b>    | <b>445</b>         |
| <b>Improvement of Instruction Services:</b>  |                    |                 |                  |                  |                    |
| Salaries of Supervisors of Instruction   | 156,962            |                 | 156,962          | 156,630          | 332                |
| Salaries of Secretarial and Clerical Assistants  | 24,324             | 1,413           | 25,737           | 25,737           |                    |
| Salaries of Facilitators, Math & Literacy Coaches                                      | 169,341            | (72,000)        | 97,341           | 96,754           | 587                |
| Other Objects  | 1,895              |                 | 1,895            | 300              | 1,595              |
| <b>Total Improvement of Instruction Services</b>                                       | <b>352,522</b>     | <b>(70,587)</b> | <b>281,935</b>   | <b>279,421</b>   | <b>2,514</b>       |
| <b>Instructional Staff Training Services:</b>  |                    |                 |                  |                  |                    |
| Purchased Professional - Education Services  | 4,500              | 3,600           | 8,100            | 6,725            | 1,375              |
| <b>Total Instructional Staff Training Services</b>                                     | <b>4,500</b>       | <b>3,600</b>    | <b>8,100</b>     | <b>6,725</b>     | <b>1,375</b>       |
| <b>Support Services - School Administration:</b>                                       |                    |                 |                  |                  |                    |
| Salaries of Principals/Assistant Principals/Program Directors                          | 291,083            |                 | 291,083          | 289,813          | 1,270              |
| Salaries of Secretarial and Clerical Assistants  | 24,324             | 153,376         | 177,700          | 177,700          |                    |
| Other Salaries   | 184,730            | (162,657)       | 22,073           | 20,452           | 1,621              |
| Other Purchased Services (400-500 series)  | 25,222             | (500)           | 24,722           | 16,547           | 8,175              |
| Supplies and Materials   | 3,215              |                 | 3,215            | 3,141            | 74                 |
| Other Objects  | 4,685              |                 | 4,685            | 4,275            | 410                |
| <b>Total Support Services - School Administration</b>                                  | <b>533,259</b>     | <b>(9,781)</b>  | <b>523,478</b>   | <b>511,928</b>   | <b>11,550</b>      |
| <b>Security:</b>   |                    |                 |                  |                  |                    |
| Salaries   | 67,325             | 428             | 67,753           | 67,753           |                    |
| <b>Total Security</b>  | <b>67,325</b>      | <b>428</b>      | <b>67,753</b>    | <b>67,753</b>    | <b>-</b>           |
| <b>Student Transportation Services:</b>  |                    |                 |                  |                  |                    |
| Contracted Services - Transportation (Other than<br>Between Home and School) - Vendors | 6,292              | 5,500           | 11,792           | 7,403            | 4,389              |
| <b>Total Student Transportation Services</b>   | <b>6,292</b>       | <b>5,500</b>    | <b>11,792</b>    | <b>7,403</b>     | <b>4,389</b>       |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2018

School: Thirteenth Avenue

|   | Original<br>Budget | Transfers    | Final<br>Budget | Actual       | Final to<br>Actual |
|---|--------------------|--------------|-----------------|--------------|--------------------|
| <b>Unallocated Benefits:</b>                          |                    |              |                 |              |                    |
| Health Benefits                                       | \$ 1,152,844       |              | \$ 1,152,844    | \$ 1,152,844 |                    |
| Total Unallocated Benefits                            | 1,152,844          | -            | 1,152,844       | 1,152,844    | -                  |
| Total Undistributed Expenditures                      | 2,439,570          | \$ (107,990) | 2,331,580       | 2,309,105    | \$ 22,475          |
| Total Expenditures - Current Expense                  | 5,951,867          | (115,903)    | 5,835,964       | 5,771,603    | 64,361             |
| Total Expenditures - School Based                     | 5,951,867          | (115,903)    | 5,835,964       | 5,771,603    | 64,361             |
| <b>Other Financing Sources:</b>                       |                    |              |                 |              |                    |
| Transfers In  | 5,951,867          | (115,903)    | 5,835,964       | 5,771,603    | 64,361             |
| Total Other Financing Sources                         | 5,951,867          | (115,903)    | 5,835,964       | 5,771,603    | 64,361             |
| <b>Excess (Deficiency) of Other Financing Sources</b> |                    |              |                 |              |                    |
| Over (Under) Expenditures and Other Financing (Uses)  |                    |              |                 |              |                    |
| <b>Fund Balances, July 1</b>                          |                    |              |                 |              |                    |
| Fund Balances, June 30                                | \$ -               | \$ -         | \$ -            | \$ -         | \$ -               |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2018

| School: University High                                | Original<br>Budget | Transfers        | Final<br>Budget  | Actual           | Final to<br>Actual |
|--|--------------------|------------------|------------------|------------------|--------------------|
| <b>Expense</b>   |                    |                  |                  |                  |                    |
| <b>Current:</b>  |                    |                  |                  |                  |                    |
| Instruction - regular programs:                        |                    |                  |                  |                  |                    |
| Salaries of Teachers:                                  |                    |                  |                  |                  |                    |
| Grades 6-8   | \$ 133,021         | \$ (29,648)      | \$ 103,373       | \$ 102,445       | \$ 928             |
| Grades 9-12  | 2,757,226          | 51,562           | 2,808,788        | 2,808,152        | 636                |
| Undistributed Instruction:                             |                    |                  |                  |                  |                    |
| General Supplies                                       | 73,554             | (7,000)          | 66,554           | 49,509           | 17,045             |
| Textbooks  | 12,621             | 7,000            | 19,621           | 18,154           | 1,467              |
| Other Objects  | 3,384              |                  | 3,384            | 1,043            | 2,341              |
| <b>Total Regular Programs</b>                          | <b>2,979,806</b>   | <b>21,914</b>    | <b>3,001,720</b> | <b>2,979,303</b> | <b>22,417</b>      |
| Instruction - Special Education:                       |                    |                  |                  |                  |                    |
| Learning and/or Language Disabilities:                 |                    |                  |                  |                  |                    |
| Salaries of Teachers                                   | 242,320            | (123,450)        | 118,870          | 118,013          | 857                |
| Other Salaries of Instruction                          | 4,200              | (4,000)          | 200              | 120              | 80                 |
| <b>Total Learning and/or Language Disabilities</b>     | <b>246,520</b>     | <b>(127,450)</b> | <b>119,070</b>   | <b>118,133</b>   | <b>937</b>         |
| Resource Room/Resource Center:                         |                    |                  |                  |                  |                    |
| Salaries of Teachers                                   | 72,775             | 8,553            | 81,328           | 81,328           |                    |
| Other Salaries of Instruction                          | 1,400              |                  | 1,400            |                  | 1,400              |
| <b>Total Resource Room/Resource Center</b>             | <b>74,175</b>      | <b>8,553</b>     | <b>82,728</b>    | <b>81,328</b>    | <b>1,400</b>       |
| <b>Total Special Education</b>                         | <b>320,695</b>     | <b>(118,897)</b> | <b>201,798</b>   | <b>199,461</b>   | <b>2,337</b>       |
| School Sponsored Co-curricular Activities:             |                    |                  |                  |                  |                    |
| Salaries   | 52,678             | 9,788            | 62,466           | 62,466           |                    |
| Supplies and Materials                                 | 6,200              |                  | 6,200            |                  | 6,200              |
| <b>Total School Sponsored Co-curricular Activities</b> | <b>58,878</b>      | <b>9,788</b>     | <b>68,666</b>    | <b>62,466</b>    | <b>6,200</b>       |
| School Sponsored Athletics:                            |                    |                  |                  |                  |                    |
| Salaries   | 124,664            | 173              | 124,837          | 124,837          |                    |
| Supplies and Materials                                 | 22,140             |                  | 22,140           | 16,869           | 5,271              |
| Other Objects  |                    | 15,900           | 15,900           | 15,900           |                    |
| <b>Total School Sponsored Athletics</b>                | <b>146,804</b>     | <b>16,073</b>    | <b>162,877</b>   | <b>157,606</b>   | <b>5,271</b>       |
| Before/After School Programs:                          |                    |                  |                  |                  |                    |
| Salaries of Teachers                                   | 29,488             | (18,000)         | 11,488           | 11,276           | 212                |
| <b>Total Before/After School Programs</b>              | <b>29,488</b>      | <b>(18,000)</b>  | <b>11,488</b>    | <b>11,276</b>    | <b>212</b>         |
| <b>Total Instruction</b>                               | <b>3,535,671</b>   | <b>(89,122)</b>  | <b>3,446,549</b> | <b>3,410,112</b> | <b>36,437</b>      |
| Attendance and Social Work Services:                   |                    |                  |                  |                  |                    |
| Salaries   | 97,446             | (1,000)          | 96,446           | 96,321           | 125                |
| <b>Total Attendance and Social Work Services</b>       | <b>97,446</b>      | <b>(1,000)</b>   | <b>96,446</b>    | <b>96,321</b>    | <b>125</b>         |
| Health Services:                                       |                    |                  |                  |                  |                    |
| Salaries   | 100,895            | 48,674           | 149,569          | 149,174          | 395                |
| Other Salaries   | 1,640              |                  | 1,640            | 1,413            | 227                |
| Supplies and Materials                                 | 1,048              |                  | 1,048            |                  | 1,048              |
| <b>Total Health Services</b>                           | <b>103,583</b>     | <b>48,674</b>    | <b>152,257</b>   | <b>150,587</b>   | <b>1,670</b>       |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2018

| School: University High   | Original<br>Budget | Transfers       | Final<br>Budget  | Actual           | Final to<br>Actual |
|---|--------------------|-----------------|------------------|------------------|--------------------|
| <b>Guidance:</b>  |                    |                 |                  |                  |                    |
| Salaries of Other Professional Staff  | \$ 275,099         | \$ 90,079       | \$ 365,178       | \$ 365,178       |                    |
| Other Salaries  | 1,520              | (1,000)         | 520              |                  | \$ 520             |
| Supplies and Materials  | 1,000              |                 | 1,000            |                  | 1,000              |
| Other Objects   | 3,810              | (1,725)         | 2,085            |                  | 2,085              |
| <b>Total Guidance</b>   | <b>281,429</b>     | <b>87,354</b>   | <b>368,783</b>   | <b>365,178</b>   | <b>3,605</b>       |
| <b>Improvement of Instruction Services:</b>   |                    |                 |                  |                  |                    |
| Salaries of Supervisors of Instruction  | 211,700            | (47,779)        | 163,921          | 163,921          |                    |
| Salaries of Other Professional Staff  |                    | 79,576          | 79,576           | 78,938           | 638                |
| Salaries of Secretarial and Clerical Assistants                                       |                    | 22,868          | 22,868           | 22,839           | 29                 |
| Other Salaries  | 27,318             | 3,271           | 30,589           | 30,589           |                    |
| <b>Total Improvement of Instruction Services</b>                                      | <b>239,018</b>     | <b>57,936</b>   | <b>296,954</b>   | <b>296,287</b>   | <b>667</b>         |
| <b>Educational Media/Library Services:</b>  |                    |                 |                  |                  |                    |
| Supplies and Materials  | 1,000              |                 | 1,000            |                  | 1,000              |
| <b>Total Educational Media/Library Services</b>                                       | <b>1,000</b>       | <b>-</b>        | <b>1,000</b>     | <b>-</b>         | <b>1,000</b>       |
| <b>Instructional Staff Training Services:</b>   |                    |                 |                  |                  |                    |
| Supplies and Materials  | 1,500              |                 | 1,500            |                  | 1,500              |
| <b>Total Instructional Staff Training Services</b>                                    | <b>1,500</b>       | <b>-</b>        | <b>1,500</b>     | <b>-</b>         | <b>1,500</b>       |
| <b>Support Services – School Administration:</b>                                      |                    |                 |                  |                  |                    |
| Salaries of Principals/Assistant Principals/Program Directors                         | 338,572            | (41,927)        | 296,645          | 296,645          |                    |
| Salaries of Secretarial and Clerical Assistants                                       |                    | 108,400         | 108,400          | 108,400          |                    |
| Other Salaries  | 238,845            | (132,593)       | 106,252          | 105,256          | 996                |
| Other Purchased Services (400-500 series)   | 31,669             | (5,000)         | 26,669           | 9,200            | 17,469             |
| Supplies and Materials  | 15,633             | (4,000)         | 11,633           | 11,633           |                    |
| Other Objects   | 9,200              | (900)           | 8,300            | 3,981            | 4,319              |
| <b>Total Support Services – School Administration</b>                                 | <b>633,919</b>     | <b>(76,020)</b> | <b>557,899</b>   | <b>523,482</b>   | <b>34,417</b>      |
| <b>Security:</b>  |                    |                 |                  |                  |                    |
| Salaries  | 131,118            | (1,000)         | 130,118          | 129,209          | 909                |
| General Supplies  | 4,900              |                 | 4,900            |                  | 4,900              |
| <b>Total Security</b>   | <b>136,018</b>     | <b>(1,000)</b>  | <b>135,018</b>   | <b>129,209</b>   | <b>5,809</b>       |
| <b>Student Transportation Services:</b>   |                    |                 |                  |                  |                    |
| Contracted Services –Transportation (Other than<br>Between Home and School) – Vendors | 9,752              | 9,000           | 18,752           | 8,313            | 10,439             |
| <b>Total Student Transportation Services</b>  | <b>9,752</b>       | <b>9,000</b>    | <b>18,752</b>    | <b>8,313</b>     | <b>10,439</b>      |
| <b>Unallocated Benefits:</b>  |                    |                 |                  |                  |                    |
| Health Benefits   | 1,006,709          |                 | 1,006,709        | 1,006,709        |                    |
| <b>Total Unallocated Benefits</b>   | <b>1,006,709</b>   | <b>-</b>        | <b>1,006,709</b> | <b>1,006,709</b> | <b>-</b>           |
| <b>Total Undistributed Expenditures</b>   | <b>2,510,374</b>   | <b>124,944</b>  | <b>2,635,318</b> | <b>2,576,086</b> | <b>59,232</b>      |
| <b>Total Expenditures - Current Expense</b>   | <b>6,046,045</b>   | <b>35,822</b>   | <b>6,081,867</b> | <b>5,986,198</b> | <b>95,669</b>      |
| <b>Capital Outlay:</b>  |                    |                 |                  |                  |                    |
| <b>Equipment:</b>   |                    |                 |                  |                  |                    |
| Undistributed Expenditures:   |                    |                 |                  |                  |                    |
| Non-Instructional Equipment   | 15,000             | (15,000)        |                  |                  |                    |
| <b>Total Equipment</b>  | <b>15,000</b>      | <b>(15,000)</b> | <b>-</b>         | <b>-</b>         | <b>-</b>           |
| <b>Total Expenditures - School Based</b>  | <b>6,061,045</b>   | <b>20,822</b>   | <b>6,081,867</b> | <b>5,986,198</b> | <b>95,669</b>      |



Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2018

School: University High

Other Financing Sources:

Transfers In

Total Other Financing Sources

|  | Original<br>Budget | Transfers | Final<br>Budget | Actual       | Final to<br>Actual |
|--|--------------------|-----------|-----------------|--------------|--------------------|
|  | \$ 6,061,045       | \$ 20,822 | \$ 6,081,867    | \$ 5,986,198 | \$ 95,669          |
|  | 6,061,045          | 20,822    | 6,081,867       | 5,986,198    | 95,669             |

Excess (Deficiency) of Other Financing Sources

Over (Under) Expenditures and Other Financing (Uses)

Fund Balances, July 1

Fund Balances, June 30

|  |      |      |      |      |      |
|--|------|------|------|------|------|
|  | \$ - | \$ - | \$ - | \$ - | \$ - |
|--|------|------|------|------|------|

Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2018

School: Weequahic High

Expense

Current:

Instruction - regular programs:

Salaries of Teachers:

Grades 9-12

| Original Budget | Transfers  | Final Budget | Actual       | Final to Actual |
|-----------------|------------|--------------|--------------|-----------------|
| \$ 1,813,503    | \$ 246,424 | \$ 2,059,927 | \$ 2,059,881 | \$ 46           |

Undistributed Instruction:

General Supplies

|        |         |        |        |       |
|--------|---------|--------|--------|-------|
| 26,973 | (2,000) | 24,973 | 15,550 | 9,423 |
|--------|---------|--------|--------|-------|

Textbooks

|       |  |       |       |     |
|-------|--|-------|-------|-----|
| 7,000 |  | 7,000 | 6,671 | 329 |
|-------|--|-------|-------|-----|

Other Objects

|     |  |     |  |     |
|-----|--|-----|--|-----|
| 310 |  | 310 |  | 310 |
|-----|--|-----|--|-----|

Total Regular Programs

|           |         |           |           |        |
|-----------|---------|-----------|-----------|--------|
| 1,847,786 | 244,424 | 2,092,210 | 2,082,102 | 10,108 |
|-----------|---------|-----------|-----------|--------|

Instruction - Special Education:

Cognitive - Mild:

Salaries of Teachers

|         |          |         |         |       |
|---------|----------|---------|---------|-------|
| 395,123 | (42,000) | 353,123 | 351,801 | 1,322 |
|---------|----------|---------|---------|-------|

Other Salaries of Instruction

|       |         |  |  |  |
|-------|---------|--|--|--|
| 1,400 | (1,400) |  |  |  |
|-------|---------|--|--|--|

General Supplies

|     |  |     |  |     |
|-----|--|-----|--|-----|
| 400 |  | 400 |  | 400 |
|-----|--|-----|--|-----|

Total Cognitive - Mild

|         |          |         |         |       |
|---------|----------|---------|---------|-------|
| 396,923 | (43,400) | 353,523 | 351,801 | 1,722 |
|---------|----------|---------|---------|-------|

Learning and/or Language Disabilities:

Salaries of Teachers

|         |  |         |         |     |
|---------|--|---------|---------|-----|
| 104,303 |  | 104,303 | 103,981 | 322 |
|---------|--|---------|---------|-----|

Other Salaries of Instruction

|       |         |  |  |  |
|-------|---------|--|--|--|
| 1,400 | (1,400) |  |  |  |
|-------|---------|--|--|--|

General Supplies

|     |  |     |  |     |
|-----|--|-----|--|-----|
| 400 |  | 400 |  | 400 |
|-----|--|-----|--|-----|

Total Learning and/or Language Disabilities

|         |         |         |         |     |
|---------|---------|---------|---------|-----|
| 106,103 | (1,400) | 104,703 | 103,981 | 722 |
|---------|---------|---------|---------|-----|

Behavioral Disabilities:

Other Salaries of Instruction

|       |         |  |  |  |
|-------|---------|--|--|--|
| 2,800 | (2,800) |  |  |  |
|-------|---------|--|--|--|

Total Behavioral Disabilities

|       |         |   |   |   |
|-------|---------|---|---|---|
| 2,800 | (2,800) | - | - | - |
|-------|---------|---|---|---|

Resource Room/Resource Center:

Salaries of Teachers

|         |       |         |         |  |
|---------|-------|---------|---------|--|
| 188,814 | 8,392 | 197,206 | 197,206 |  |
|---------|-------|---------|---------|--|

Other Salaries of Instruction

|       |         |  |  |  |
|-------|---------|--|--|--|
| 2,800 | (2,800) |  |  |  |
|-------|---------|--|--|--|

Total Resource Room/Resource Center

|         |       |         |         |   |
|---------|-------|---------|---------|---|
| 191,614 | 5,592 | 197,206 | 197,206 | - |
|---------|-------|---------|---------|---|

Total Special Education

|         |          |         |         |       |
|---------|----------|---------|---------|-------|
| 697,440 | (42,008) | 655,432 | 652,988 | 2,444 |
|---------|----------|---------|---------|-------|

School Sponsored Co-curricular Activities:

Salaries

|        |       |        |        |  |
|--------|-------|--------|--------|--|
| 39,177 | 7,437 | 46,614 | 46,614 |  |
|--------|-------|--------|--------|--|

Total School Sponsored Co-curricular Activities

|        |       |        |        |   |
|--------|-------|--------|--------|---|
| 39,177 | 7,437 | 46,614 | 46,614 | - |
|--------|-------|--------|--------|---|

School Sponsored Athletics:

Salaries

|         |         |         |         |     |
|---------|---------|---------|---------|-----|
| 139,667 | (2,000) | 137,667 | 136,691 | 976 |
|---------|---------|---------|---------|-----|

Supplies and Materials

|        |  |        |        |     |
|--------|--|--------|--------|-----|
| 13,499 |  | 13,499 | 12,581 | 918 |
|--------|--|--------|--------|-----|

Other Objects

|        |  |        |        |  |
|--------|--|--------|--------|--|
| 20,000 |  | 20,000 | 20,000 |  |
|--------|--|--------|--------|--|

Total School Sponsored Athletics

|         |         |         |         |       |
|---------|---------|---------|---------|-------|
| 173,166 | (2,000) | 171,166 | 169,272 | 1,894 |
|---------|---------|---------|---------|-------|

Before/After School Programs:

Salaries of Teachers

|        |        |        |        |  |
|--------|--------|--------|--------|--|
| 10,065 | 23,275 | 33,340 | 33,340 |  |
|--------|--------|--------|--------|--|

Total Before/After School Programs

|        |        |        |        |   |
|--------|--------|--------|--------|---|
| 10,065 | 23,275 | 33,340 | 33,340 | - |
|--------|--------|--------|--------|---|

Other Supplemental/At-Risk Programs - Instruction:

Purchased Professional & Technical Services

|        |   |        |       |     |
|--------|---|--------|-------|-----|
| 10,000 | - | 10,000 | 9,752 | 248 |
|--------|---|--------|-------|-----|

Total Other Supplemental/At-Risk Programs - Instruction

|        |   |        |       |     |
|--------|---|--------|-------|-----|
| 10,000 | - | 10,000 | 9,752 | 248 |
|--------|---|--------|-------|-----|

Total Instruction

|           |         |           |           |        |
|-----------|---------|-----------|-----------|--------|
| 2,777,634 | 231,128 | 3,008,762 | 2,994,068 | 14,694 |
|-----------|---------|-----------|-----------|--------|

Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2018

| School: Weequahic High   | Original Budget  | Transfers       | Final Budget     | Actual           | Final to Actual |
|--|------------------|-----------------|------------------|------------------|-----------------|
| <b>Attendance and Social Work Services:</b>  |                  |                 |                  |                  |                 |
| Salaries   | \$ 182,220       | \$ (98,732)     | \$ 83,488        | \$ 83,488        |                 |
| <b>Total Attendance and Social Work Services</b>                                   | <b>182,220</b>   | <b>(98,732)</b> | <b>83,488</b>    | <b>83,488</b>    | <b>-</b>        |
| <b>Health Services:</b>  |                  |                 |                  |                  |                 |
| Salaries   | 93,307           | 585             | 93,892           | 93,892           |                 |
| Other Salaries   | 2,132            |                 | 2,132            |                  | \$ 2,132        |
| Supplies and Materials   | 1,000            |                 | 1,000            | 730              | 270             |
| <b>Total Health Services</b>   | <b>96,439</b>    | <b>585</b>      | <b>97,024</b>    | <b>94,622</b>    | <b>2,402</b>    |
| <b>Guidance:</b>   |                  |                 |                  |                  |                 |
| Salaries of Other Professional Staff   | 86,100           | 27,104          | 113,204          | 113,204          |                 |
| Other Salaries   | 7,640            | (4,054)         | 3,586            | 3,114            | 472             |
| <b>Total Guidance</b>  | <b>93,740</b>    | <b>23,050</b>   | <b>116,790</b>   | <b>116,318</b>   | <b>472</b>      |
| <b>Improvement of Instruction Services:</b>  |                  |                 |                  |                  |                 |
| Salaries of Supervisors of Instruction   | 175,642          | (5,000)         | 170,642          | 169,951          | 691             |
| Salaries of Secretarial and Clerical Assistants                                    | 49,685           | (5,000)         | 44,685           | 43,715           | 970             |
| Other Salaries   |                  | 112,010         | 112,010          | 112,010          |                 |
| Salaries of Facilitators, Math & Literacy Coaches                                  | 155,971          | 34,723          | 190,694          | 190,694          |                 |
| <b>Total Improvement of Instruction Services</b>                                   | <b>381,298</b>   | <b>136,733</b>  | <b>518,031</b>   | <b>516,370</b>   | <b>1,661</b>    |
| <b>Educational Media/Library Services:</b>   |                  |                 |                  |                  |                 |
| Supplies and Materials   |                  |                 |                  |                  |                 |
| <b>Total Educational Media/Library Services</b>                                    | <b>-</b>         | <b>-</b>        | <b>-</b>         | <b>-</b>         | <b>-</b>        |
| <b>Support Services – School Administration:</b>                                   |                  |                 |                  |                  |                 |
| Salaries of Principals/Assistant Principals/Program Directors                      | 320,637          | 1,848           | 322,485          | 322,485          |                 |
| Salaries of Secretarial and Clerical Assistants                                    | 49,685           | 72,886          | 122,571          | 121,768          | 803             |
| Other Salaries   | 167,467          | (78,986)        | 88,481           | 86,876           | 1,605           |
| Other Purchased Services (400-500 series)  | 38,382           | (1,000)         | 37,382           | 11,205           | 26,177          |
| Supplies and Materials   | 10,500           |                 | 10,500           | 9,086            | 1,414           |
| Other Objects  | 12,268           | 1,000           | 13,268           | 8,680            | 4,588           |
| <b>Total Support Services – School Administration</b>                              | <b>598,939</b>   | <b>(4,252)</b>  | <b>594,687</b>   | <b>560,100</b>   | <b>34,587</b>   |
| <b>Security:</b>   |                  |                 |                  |                  |                 |
| Salaries   | 236,254          | (10,000)        | 226,254          | 224,845          | 1,409           |
| General Supplies   | 1,902            |                 | 1,902            | 25               | 1,877           |
| <b>Total Security</b>  | <b>238,156</b>   | <b>(10,000)</b> | <b>228,156</b>   | <b>224,870</b>   | <b>3,286</b>    |
| <b>Student Transportation Services:</b>  |                  |                 |                  |                  |                 |
| Contracted Services –Transportation (Other than Between Home and School) – Vendors | 3,000            | 2,000           | 5,000            | 1,835            | 3,165           |
| <b>Total Student Transportation Services</b>                                       | <b>3,000</b>     | <b>2,000</b>    | <b>5,000</b>     | <b>1,835</b>     | <b>3,165</b>    |
| <b>Unallocated Benefits:</b>   |                  |                 |                  |                  |                 |
| Health Benefits  | 795,625          |                 | 795,625          | 795,625          |                 |
| <b>Total Unallocated Benefits</b>  | <b>795,625</b>   | <b>-</b>        | <b>795,625</b>   | <b>795,625</b>   | <b>-</b>        |
| <b>Total Undistributed Expenditures</b>  | <b>2,389,417</b> | <b>49,384</b>   | <b>2,438,801</b> | <b>2,393,228</b> | <b>45,573</b>   |
| <b>Total Expenditures - Current Expense</b>  | <b>5,167,051</b> | <b>280,512</b>  | <b>5,447,563</b> | <b>5,387,296</b> | <b>60,267</b>   |
| <b>Total Expenditures - School Based</b>   | <b>5,167,051</b> | <b>280,512</b>  | <b>5,447,563</b> | <b>5,387,296</b> | <b>60,267</b>   |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2018

School: Weequahic High

Other Financing Sources:

Transfers In

Total Other Financing Sources

|  | Original<br>Budget | Transfers  | Final<br>Budget | Actual       | Final to<br>Actual |
|--|--------------------|------------|-----------------|--------------|--------------------|
|  | \$ 5,167,051       | \$ 280,512 | \$ 5,447,563    | \$ 5,387,296 | \$ 60,267          |
|  | 5,167,051          | 280,512    | 5,447,563       | 5,387,296    | 60,267             |

Excess (Deficiency) of Other Financing Sources

Over (Under) Expenditures and Other Financing (Uses)

Fund Balances, July 1

Fund Balances, June 30

|  |      |      |      |      |      |
|--|------|------|------|------|------|
|  | \$ - | \$ - | \$ - | \$ - | \$ - |
|--|------|------|------|------|------|

Newark Public Schools  
Blended Resource Fund 15  
Schedule of Blended Expenditures  
Budget and Actual  
Year ended June 30, 2018

| School: Wilson Avenue  | Original<br>Budget | Transfers       | Final<br>Budget  | Actual           | Final to<br>Actual |
|--|--------------------|-----------------|------------------|------------------|--------------------|
| <b>Expense</b>   |                    |                 |                  |                  |                    |
| <b>Current:</b>  |                    |                 |                  |                  |                    |
| <b>Instruction - regular programs:</b>                         |                    |                 |                  |                  |                    |
| <b>Salaries of Teachers:</b>                                   |                    |                 |                  |                  |                    |
| Kindergarten   | \$ 619,315         | \$ 27,393       | \$ 646,708       | \$ 645,984       | \$ 724             |
| Grades 1- 5  | 1,568,752          | 72,653          | 1,641,405        | 1,641,405        |                    |
| Grades 6-8   | 1,138,550          | 52,193          | 1,190,743        | 1,190,115        | 628                |
| <b>Undistributed Instruction:</b>                              |                    |                 |                  |                  |                    |
| Other Salaries of Instruction                                  | 203,088            | (2,500)         | 200,588          | 199,566          | 1,022              |
| Other Purchased Services                                       | 5,000              |                 | 5,000            | 1,587            | 3,413              |
| General Supplies   | 241,680            | (1,006)         | 240,674          | 223,325          | 17,349             |
| Textbooks  | 12,700             |                 | 12,700           | 9,236            | 3,464              |
| Other Objects  | 13,631             |                 | 13,631           | 3,129            | 10,502             |
| <b>Total Regular Programs</b>                                  | <b>3,802,716</b>   | <b>148,733</b>  | <b>3,951,449</b> | <b>3,914,347</b> | <b>37,102</b>      |
| <b>Instruction - Special Education:</b>                        |                    |                 |                  |                  |                    |
| <b>Learning and/or Language Disabilities:</b>                  |                    |                 |                  |                  |                    |
| Salaries of Teachers   | 126,258            | 9,240           | 135,498          | 135,498          |                    |
| Other Salaries of Instruction                                  | 1,400              |                 | 1,400            |                  | 1,400              |
| <b>Total Learning and/or Language Disabilities</b>             | <b>127,658</b>     | <b>9,240</b>    | <b>136,898</b>   | <b>135,498</b>   | <b>1,400</b>       |
| <b>Resource Room/Resource Center:</b>                          |                    |                 |                  |                  |                    |
| Salaries of Teachers   | 663,142            | (30,000)        | 633,142          | 632,140          | 1,002              |
| Other Salaries of Instruction                                  | 11,200             | (5,000)         | 6,200            | 1,540            | 4,660              |
| General Supplies   | 22,150             | (10,450)        | 11,700           | 9,913            | 1,787              |
| Textbooks  | 3,650              |                 | 3,650            |                  | 3,650              |
| Other Objects  | 1,000              |                 | 1,000            |                  | 1,000              |
| <b>Total Resource Room/Resource Center</b>                     | <b>701,142</b>     | <b>(45,450)</b> | <b>655,692</b>   | <b>643,593</b>   | <b>12,099</b>      |
| <b>Total Special Education</b>                                 | <b>828,800</b>     | <b>(36,210)</b> | <b>792,590</b>   | <b>779,091</b>   | <b>13,499</b>      |
| <b>Bilingual Education:</b>                                    |                    |                 |                  |                  |                    |
| Salaries of Teachers   | 1,137,267          | (4,000)         | 1,133,267        | 1,133,171        | 96                 |
| Other Salaries of Instruction                                  | 88,538             | (17,323)        | 71,215           | 70,811           | 404                |
| General Supplies   | 4,000              |                 | 4,000            |                  | 4,000              |
| Textbooks  | 7,500              |                 | 7,500            | 7,382            | 118                |
| <b>Total Bilingual Education</b>                               | <b>1,237,305</b>   | <b>(21,323)</b> | <b>1,215,982</b> | <b>1,211,364</b> | <b>4,618</b>       |
| <b>School Sponsored Co-curricular Activities:</b>              |                    |                 |                  |                  |                    |
| Salaries   | 31,797             | (2,000)         | 29,797           | 28,395           | 1,402              |
| Purchased Services   | 7,000              |                 | 7,000            |                  | 7,000              |
| Supplies and Materials   | 27,963             |                 | 27,963           | 15,415           | 12,548             |
| Other Objects  | 1,500              |                 | 1,500            |                  | 1,500              |
| <b>Total School Sponsored Co-curricular Activities</b>         | <b>68,260</b>      | <b>(2,000)</b>  | <b>66,260</b>    | <b>43,810</b>    | <b>22,450</b>      |
| <b>School Sponsored Athletics:</b>                             |                    |                 |                  |                  |                    |
| Salaries   | 9,541              | 64              | 9,605            | 9,605            |                    |
| Supplies and Materials   | 11,500             |                 | 11,500           | 5,249            | 6,251              |
| <b>Total School Sponsored Athletics</b>                        | <b>21,041</b>      | <b>64</b>       | <b>21,105</b>    | <b>14,854</b>    | <b>6,251</b>       |
| <b>Before/After School Programs:</b>                           |                    |                 |                  |                  |                    |
| Salaries of Teachers   | 62,945             | (35,000)        | 27,945           | 17,890           | 10,055             |
| Other Salaries for Instruction                                 | 12,000             | (7,500)         | 4,500            | 3,260            | 1,240              |
| <b>Total Before/After School Programs</b>                      | <b>74,945</b>      | <b>(42,500)</b> | <b>32,445</b>    | <b>21,150</b>    | <b>11,295</b>      |
| <b>Other Supplemental/At-Risk Programs - Instruction:</b>      |                    |                 |                  |                  |                    |
| Salaries of Reading Specialists                                | 97,446             | 1,083           | 98,529           | 98,529           | -                  |
| <b>Total Other Supplemental/At-Risk Programs - Instruction</b> | <b>97,446</b>      | <b>1,083</b>    | <b>98,529</b>    | <b>98,529</b>    | <b>-</b>           |
| <b>Total Instruction</b>                                       | <b>6,130,513</b>   | <b>47,847</b>   | <b>6,178,360</b> | <b>6,083,145</b> | <b>95,215</b>      |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2018

| School: Wilson Avenue   | Original Budget  | Transfers        | Final Budget     | Actual           | Final to Actual |
|---|------------------|------------------|------------------|------------------|-----------------|
| <b>Attendance and Social Work Services:</b>   |                  |                  |                  |                  |                 |
| Salaries  | \$ 61,162        | \$ (2,000)       | \$ 59,162        | \$ 57,310        | \$ 1,852        |
| Salaries of Family Liaisons/Comm Parent Inv. Specialists                            | 30,450           | (30,000)         | 450              |                  | 450             |
| Supplies and Materials  | 1,000            |                  | 1,000            | 985              | 15              |
| <b>Total Attendance and Social Work Services</b>                                    | <b>92,612</b>    | <b>(32,000)</b>  | <b>60,612</b>    | <b>58,295</b>    | <b>2,317</b>    |
| <b>Health Services:</b>   |                  |                  |                  |                  |                 |
| Salaries  | 188,880          | 847              | 189,727          | 189,727          |                 |
| Other Salaries  | 1,640            | 1,006            | 2,646            | 2,646            |                 |
| Supplies and Materials  | 2,500            |                  | 2,500            | 803              | 1,697           |
| <b>Total Health Services</b>  | <b>193,020</b>   | <b>1,853</b>     | <b>194,873</b>   | <b>193,176</b>   | <b>1,697</b>    |
| <b>Guidance:</b>  |                  |                  |                  |                  |                 |
| Salaries of Other Professional Staff  | 92,276           | 4,503            | 96,779           | 96,779           |                 |
| Supplies and Materials  | 2,000            |                  | 2,000            | 1,094            | 906             |
| <b>Total Guidance</b>   | <b>94,276</b>    | <b>4,503</b>     | <b>98,779</b>    | <b>97,873</b>    | <b>906</b>      |
| <b>Improvement of Instruction Services:</b>   |                  |                  |                  |                  |                 |
| Salaries of Supervisors of Instruction  | 152,611          | (30,000)         | 122,611          | 117,299          | 5,312           |
| Salaries of Secretarial and Clerical Assistants                                     | 24,324           | 29,181           | 53,505           | 51,518           | 1,987           |
| Salaries of Facilitators, Math & Literary Coaches                                   | 136,646          | 5,311            | 141,957          | 141,957          |                 |
| Supplies and Materials  | 9,000            |                  | 9,000            | 6,452            | 2,548           |
| Other Objects   | 7,000            |                  | 7,000            |                  | 7,000           |
| <b>Total Improvement of Instruction Services</b>                                    | <b>329,581</b>   | <b>4,492</b>     | <b>334,073</b>   | <b>317,226</b>   | <b>16,847</b>   |
| <b>Educational Media/Library Services:</b>  |                  |                  |                  |                  |                 |
| Salaries of Other Professional Staff  | 101,889          | 2,999            | 104,888          | 104,888          |                 |
| Supplies and Materials  | 6,629            |                  | 6,629            | 2,629            | 4,000           |
| <b>Total Educational Media/Library Services</b>                                     | <b>108,518</b>   | <b>2,999</b>     | <b>111,517</b>   | <b>107,517</b>   | <b>4,000</b>    |
| <b>Instructional Staff Training Services:</b>                                       |                  |                  |                  |                  |                 |
| Purchased Professional – Education Services   | 15,000           |                  | 15,000           | 5,450            | 9,550           |
| Supplies and Materials  | 3,800            |                  | 3,800            |                  | 3,800           |
| <b>Total Instructional Staff Training Services</b>                                  | <b>18,800</b>    | <b>-</b>         | <b>18,800</b>    | <b>5,450</b>     | <b>13,350</b>   |
| <b>Support Services – School Administration:</b>                                    |                  |                  |                  |                  |                 |
| Salaries of Principals/Assistant Principals/Program Directors                       | 304,861          | (34,000)         | 270,861          | 268,354          | 2,507           |
| Salaries of Secretarial and Clerical Assistants                                     | 24,324           | 64,681           | 89,005           | 88,368           | 637             |
| Other Salaries  | 189,817          | (117,862)        | 71,955           | 70,125           | 1,830           |
| Other Purchased Services (400-500 series)   | 38,564           | (10,000)         | 28,564           | 20,646           | 7,918           |
| Supplies and Materials  | 50,009           | (7,000)          | 43,009           | 32,289           | 10,720          |
| Other Objects   | 13,001           |                  | 13,001           | 5,630            | 7,371           |
| <b>Total Support Services – School Administration</b>                               | <b>620,576</b>   | <b>(104,181)</b> | <b>516,395</b>   | <b>485,412</b>   | <b>30,983</b>   |
| <b>Security:</b>  |                  |                  |                  |                  |                 |
| Salaries  | 134,260          | (2,000)          | 132,260          | 129,684          | 2,576           |
| General Supplies  | 1,750            |                  | 1,750            |                  | 1,750           |
| <b>Total Security</b>   | <b>136,010</b>   | <b>(2,000)</b>   | <b>134,010</b>   | <b>129,684</b>   | <b>4,326</b>    |
| <b>Student Transportation Services:</b>   |                  |                  |                  |                  |                 |
| Contracted Services – Transportation (Other than Between Home and School) – Vendors | 19,670           |                  | 19,670           | 10,610           | 9,060           |
| <b>Total Student Transportation Services</b>  | <b>19,670</b>    | <b>-</b>         | <b>19,670</b>    | <b>10,610</b>    | <b>9,060</b>    |
| <b>Unallocated Benefits:</b>  |                  |                  |                  |                  |                 |
| Health Benefits   | 1,510,063        |                  | 1,510,063        | 1,510,063        |                 |
| <b>Total Unallocated Benefits</b>   | <b>1,510,063</b> | <b>-</b>         | <b>1,510,063</b> | <b>1,510,063</b> | <b>-</b>        |
| <b>Total Undistributed Expenditures</b>   | <b>3,123,126</b> | <b>(124,334)</b> | <b>2,998,792</b> | <b>2,915,306</b> | <b>83,486</b>   |
| <b>Total Expenditures - Current Expense</b>   | <b>9,253,639</b> | <b>(76,487)</b>  | <b>9,177,152</b> | <b>8,998,451</b> | <b>178,701</b>  |

Newark Public Schools  
Blended Resource Fund 15

Schedule of Blended Expenditures  
Budget and Actual

Year ended June 30, 2018

| School: Wilson Avenue  | Original<br>Budget | Transfers | Final<br>Budget | Actual    | Final to<br>Actual |
|--|--------------------|-----------|-----------------|-----------|--------------------|
| Capital Outlay:  |                    |           |                 |           |                    |
| Equipment:   |                    |           |                 |           |                    |
| Undistributed Expenditures:  |                    |           |                 |           |                    |
| Non-Instructional Equipment  | \$ 7,500           | \$ 7,000  | \$ 14,500       | \$ 6,570  | \$ 7,930           |
| Total Equipment  | 7,500              | 7,000     | 14,500          | 6,570     | 7,930              |
| Total Expenditures - School Based  | 9,261,139          | (69,487)  | 9,191,652       | 9,005,021 | 186,631            |
| Other Financing Sources:   |                    |           |                 |           |                    |
| Transfers In   | 9,261,139          | (69,487)  | 9,191,652       | 9,005,021 | 186,631            |
| Total Other Financing Sources  | 9,261,139          | (69,487)  | 9,191,652       | 9,005,021 | 186,631            |
| Excess (Deficiency) of Other Financing Sources<br>Over (Under) Expenditures and Other Financing (Uses) |                    |           |                 |           |                    |
| Fund Balances, July 1  |                    |           |                 |           |                    |
| Fund Balances, June 30   | \$ -               | \$ -      | \$ -            | \$ -      | \$ -               |

# Special Revenue Fund



Newark Public Schools  
Special Revenue Fund  
Combining Schedule of Program Revenues and Expenditures - Budgetary Basis  
Year Ended June 30, 2018

|   | Title I<br>Part A    | Title I SIA<br>Part A | Title II<br>Part A  | Title III           | Title III<br>Immigrant | Title IV          | IDEA<br>Part B       | IDEA<br>Preschool | Headstart           | Child and<br>Adult Care<br>Food Program | Carl<br>Perkins<br>Occupational |
|---|----------------------|-----------------------|---------------------|---------------------|------------------------|-------------------|----------------------|-------------------|---------------------|---|---------------------------------|
| <b>REVENUES</b>   |                      |                       |                     |                     |                        |                   |                      |                   |                     |   |                                 |
| Local sources   |                      |                       |                     |                     |                        |                   |                      |                   |                     |   |                                 |
| State sources   |                      |                       |                     |                     |                        |                   |                      |                   |                     |   |                                 |
| Federal sources   |                      |                       |                     |                     |                        |                   |                      |                   |                     |   |                                 |
| <b>Total revenues</b>   | <b>\$ 22,233,679</b> | <b>\$ 3,042,586</b>   | <b>\$ 1,981,256</b> | <b>\$ 1,095,239</b> | <b>\$ 114,327</b>      | <b>\$ 262,734</b> | <b>\$ 12,003,909</b> | <b>\$ 182,296</b> | <b>\$ 7,258,488</b> | <b>\$ 3,288,291</b>                     | <b>\$ 372,732</b>               |
| <b>EXPENDITURES</b>   |                      |                       |                     |                     |                        |                   |                      |                   |                     |   |                                 |
| <b>Instruction:</b>   |                      |                       |                     |                     |                        |                   |                      |                   |                     |   |                                 |
| Salaries of teachers  | \$ 268,155           |                       |                     |                     |                        |                   | \$ 1,253,938         | \$ 129,987        | \$ 1,909,618        |   |                                 |
| Other salaries for instruction                                | 5,715,992            | 68,705                | 8,100               | 154,505             | 6,461                  |                   | 365,368              |                   | 1,493,567           | 530,913                                 | 1,702                           |
| Purchased prof. and technical services                        | 137,045              | 59,442                |                     |                     |                        |                   |                      |                   |                     |   | 15,486                          |
| Purchased prof. and educational services                      | 680,931              | 442,782               |                     |                     |                        |                   | 307,500              |                   | 8,925               |   |                                 |
| Other purchased services                                      |                      |                       |                     |                     |                        |                   |                      |                   |                     |   |                                 |
| General supplies  | 112,123              | 1,429,685             |                     | 384,944             | 84,499                 | 20,170            | 610,337              |                   | 120,388             |   | 273,991                         |
| Textbooks   |                      |                       |                     |                     |                        |                   |                      |                   |                     |   |                                 |
| Other objects   | 18,382               | 46,423                |                     |                     |                        |                   | 12,690               | 1,311             | 23,038              |   |                                 |
| <b>Total instruction</b>                                      | <b>6,932,628</b>     | <b>2,047,037</b>      | <b>8,100</b>        | <b>539,449</b>      | <b>90,960</b>          | <b>32,860</b>     | <b>2,538,454</b>     | <b>129,987</b>    | <b>3,555,536</b>    | <b>530,913</b>                          | <b>291,179</b>                  |
| <b>Support services:</b>                                      |                      |                       |                     |                     |                        |                   |                      |                   |                     |   |                                 |
| Salaries of supervisors of instruction                        | 161,005              |                       |                     |                     |                        |                   |                      |                   | 173,700             |   |                                 |
| Salaries of program directors                                 | 156,440              |                       |                     |                     |                        |                   |                      |                   | 166,527             |   |                                 |
| Salaries of other professional staff                          |                      | 424,515               | 326,136             |                     |                        |                   | 1,699,250            |                   | 319,072             |   |                                 |
| Salaries of secretarial and clerical asst.                    | 62,452               |                       |                     |                     |                        |                   |                      |                   | 95,076              |   |                                 |
| Other salaries  | 203,466              |                       |                     | 623                 |                        |                   | 2,116,233            |                   | 701,784             | 287,682                                 |                                 |
| Salaries of drop-out prevention officer/coordinators          | 56,715               |                       |                     |                     |                        |                   |                      |                   |                     |   |                                 |
| Salaries of family - parent liason                            | 46,232               |                       |                     |                     |                        |                   |                      |                   | 513,393             |   |                                 |
| Salaries of Community/School/ Social Services Coordinators    |                      |                       |                     |                     |                        |                   |                      |                   | 238,574             |   |                                 |
| Salaries of master teachers                                   | 345,706              |                       |                     | 343,274             |                        |                   | 82,633               |                   |                     |   |                                 |
| Personal services - employoe benefits                         | 739,075              | 140,995               | 109,127             | 113,450             | 494                    |                   | 2,023,031            | 52,309            | 1,079,336           |   | 130                             |
| Purchased professional and technical services                 |                      |                       |                     |                     |                        |                   |                      |                   |                     |   | 27,258                          |
| Purchased professional-educational services                   | 384,273              | 322,845               | 35,605              | 91,760              | 21,100                 | 216,551           | 2,951,587            |                   | 6,000               |   |                                 |
| Other Purchased Professional - Education Services             |                      |                       |                     |                     |                        |                   |                      |                   | 77,125              |   |                                 |
| Purchased educational services - contracted Pre-K             |                      |                       |                     |                     |                        |                   |                      |                   |                     |   |                                 |
| Purchased educational services - Head Start                   |                      |                       |                     |                     |                        |                   |                      |                   |                     |   |                                 |
| Other purchased professional services                         |                      |                       |                     |                     |                        |                   |                      |                   | 49,490              |   |                                 |
| Rentals   |                      |                       |                     |                     |                        |                   |                      |                   | 8,478               |   |                                 |
| Contr. Services - transportation                              | 2,291                | 42,218                |                     |                     |                        |                   | 9,852                |                   |                     |   | 24,550                          |
| Other purchased services                                      |                      |                       |                     |                     |                        |                   |                      |                   |                     |   |                                 |
| Cleaning, repair and maintenance services                     |                      |                       |                     |                     |                        |                   |                      |                   | 12,420              |   |                                 |
| Communications/Telephone                                      |                      |                       |                     |                     |                        |                   |                      |                   | 2,040               |   |                                 |
| Travel  | 7,589                |                       |                     |                     |                        |                   |                      |                   | 7,591               |   | 2,779                           |
| Miscellaneous Purchases                                       | 4,587                |                       |                     |                     |                        |                   |                      |                   |                     | 2,457,000                               |                                 |
| Supplies and materials  | 63,706               | 64,976                | 129,361             | 4,858               | 1,773                  | 10,767            | 549,362              |                   | 56,361              | 12,696                                  |                                 |
| Energy  |                      |                       |                     |                     |                        |                   |                      |                   | 64,198              |   |                                 |
| Other objects   | 324,160              |                       |                     | 1,825               |                        | 2,556             | 2,800                |                   | 121,247             |   |                                 |
| <b>Total support services</b>                                 | <b>2,562,697</b>     | <b>995,549</b>        | <b>600,229</b>      | <b>555,790</b>      | <b>23,367</b>          | <b>229,874</b>    | <b>9,434,748</b>     | <b>52,309</b>     | <b>3,692,432</b>    | <b>2,757,378</b>                        | <b>54,717</b>                   |
| <b>Facilities acquisition and construction services:</b>      |                      |                       |                     |                     |                        |                   |                      |                   |                     |   |                                 |
| Construction services   |                      |                       |                     |                     |                        |                   |                      |                   |                     |   |                                 |
| Instructional equipment                                       |                      |                       |                     |                     |                        |                   | 30,707               |                   | 10,500              |   | 26,836                          |
| Noninstructional equipment                                    |                      |                       |                     |                     |                        |                   |                      |                   |                     |   |                                 |
| <b>Total facilities acquisition and construction services</b> |                      |                       |                     |                     |                        |                   | <b>30,707</b>        |                   | <b>10,500</b>       |   | <b>26,836</b>                   |
| <b>Contribution to Charter Schools</b>                        |                      |                       |                     |                     |                        |                   |                      |                   |                     |   |                                 |
| Contribution to school based budgets                          | 12,738,154           |                       | 1,372,927           |                     |                        |                   |                      |                   |                     |   |                                 |
| <b>Total expenditures</b>                                     | <b>\$ 22,233,679</b> | <b>\$ 3,042,586</b>   | <b>\$ 1,981,256</b> | <b>\$ 1,095,239</b> | <b>\$ 114,327</b>      | <b>\$ 262,734</b> | <b>\$ 12,003,909</b> | <b>\$ 182,296</b> | <b>\$ 7,258,488</b> | <b>\$ 3,288,291</b>                     | <b>\$ 372,732</b>               |
| <b>(Deficiency) of revenues (under) expenditures</b>          |                      |                       |                     |                     |                        |                   |                      |                   |                     |   |                                 |
| <b>Other financing sources (uses):</b>                        |                      |                       |                     |                     |                        |                   |                      |                   |                     |   |                                 |
| Lease purchase proceeds                                       |                      |                       |                     |                     |                        |                   |                      |                   |                     |   |                                 |
| <b>Total other financing sources (uses)</b>                   |                      |                       |                     |                     |                        |                   |                      |                   |                     |   |                                 |
| <b>Total net changes in fund balance</b>                      |                      |                       |                     |                     |                        |                   |                      |                   |                     |   |                                 |
| 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, 2018**

|   | 21st Century<br>Community<br>Learning<br>Center | Cobort 4R<br>School<br>Improvement<br>Grant | Temporary<br>Impact Aid | Preschool<br>Education<br>Aid | Non Public<br>Textbooks | Non Public<br>Tech<br>Initiative | Non Public<br>Nursing<br>2017/18 | Non Public<br>Security<br>2017/18 | Chapter 193<br>Non Public<br>Supplemental<br>Instruction<br>2017/18 | Chapter 193<br>Non Public<br>Corrective<br>Speech<br>2017/18 |
|---|---|---|-------------------------|-------------------------------|-------------------------|----------------------------------|----------------------------------|-----------------------------------|---|--|
| <b>REVENUES</b>   |   |   |                         |                               |                         |                                  |                                  |                                   |   |  |
| Local sources   |   |   |                         | \$ 93,287,275                 | \$ 109,978              | \$ 75,218                        | \$ 201,663                       | \$ 114,017                        | \$ 58,444   | \$ 31,248  |
| State sources   |   |   |                         |                               |                         |                                  |                                  |                                   |   |  |
| Federal sources   | \$ 399,822                                      | \$ 5,708,340                                | \$ 945,000              |                               |                         |                                  |                                  |                                   |   |  |
| <b>Total revenues</b>   | <b>\$ 399,822</b>                               | <b>\$ 5,708,340</b>                         | <b>\$ 945,000</b>       | <b>\$ 93,287,275</b>          | <b>\$ 109,978</b>       | <b>\$ 75,218</b>                 | <b>\$ 201,663</b>                | <b>\$ 114,017</b>                 | <b>\$ 58,444</b>  | <b>\$ 31,248</b>   |
| <b>EXPENDITURES</b>   |   |   |                         |                               |                         |                                  |                                  |                                   |   |  |
| <b>Instruction:</b>   |   |   |                         |                               |                         |                                  |                                  |                                   |   |  |
| Salaries of teachers  |   |   |                         | \$ 9,243,135                  |                         |                                  |                                  |                                   |   |  |
| Other salaries for instruction                                | \$ 129,477                                      | \$ 40,822                                   |                         | 4,416,522                     |                         |                                  |                                  |                                   |   |  |
| Purchased prof. and technical services                        | 66,908  |   | \$ 165,616              |                               |                         |                                  |                                  | \$ 58,444                         | \$ 31,248   |  |
| Purchased prof. and educational services                      | 3,600   | 1,024,341                                   |                         |                               |                         |                                  |                                  |                                   |   |  |
| Other purchased services                                      |   | 103,555                                     |                         |                               |                         |                                  |                                  |                                   |   |  |
| General supplies  | 11,495  | 505,252                                     |                         | 513,901                       |                         | \$ 75,218                        |                                  |                                   |   |  |
| Textbooks   |   |   |                         |                               | \$ 109,978              |                                  |                                  |                                   |   |  |
| Other objects   | 2,777   | 63,574                                      |                         | 56,761                        |                         |                                  |                                  |                                   |   |  |
| <b>Total instruction</b>                                      | <b>214,257</b>                                  | <b>1,737,544</b>                            | <b>165,616</b>          | <b>14,230,319</b>             | <b>109,978</b>          | <b>75,218</b>                    |                                  | <b>58,444</b>                     | <b>31,248</b>   |  |
| <b>Support services:</b>                                      |   |   |                         |                               |                         |                                  |                                  |                                   |   |  |
| Salaries of supervisors of instruction                        |   |   |                         | 685,090                       |                         |                                  |                                  |                                   |   |  |
| Salaries of program directors                                 |   | 20,727                                      |                         | 370,355                       |                         |                                  |                                  |                                   |   |  |
| Salaries of other professional staff                          |   | 1,694,824                                   |                         | 4,210,506                     |                         |                                  |                                  |                                   |   |  |
| Salaries of secretarial and clerical asst.                    |   |   |                         | 240,684                       |                         |                                  |                                  |                                   |   |  |
| Other salaries  | 97,021  | 273,711                                     | 633,398                 | 2,297,730                     |                         |                                  |                                  |                                   |   |  |
| Salaries of drop-out prevention officers/coordinators         |   |   |                         |                               |                         |                                  |                                  |                                   |   |  |
| Salaries of family - parent liason                            |   | 181,006                                     |                         | 376,358                       |                         |                                  |                                  |                                   |   |  |
| Salaries of Community/School/ Social Services Coordinators    |   |   |                         | 51,188                        |                         |                                  |                                  |                                   |   |  |
| Salaries of master teachers                                   |   | 222,406                                     |                         | 2,198,314                     |                         |                                  |                                  |                                   |   |  |
| Personal services - employee benefits                         | 44,351  | 693,812                                     | 140,191                 | 6,243,647                     |                         |                                  |                                  |                                   |   |  |
| Purchased professional and technical services                 | 18,000  |   |                         |                               |                         |                                  |                                  |                                   |   |  |
| Purchased professional-educational services                   | 1,500   | 770,925                                     |                         | 155,556                       |                         |                                  |                                  |                                   |   |  |
| Other Purchased Professional - Education Services             |   |   |                         | 24,335                        |                         |                                  |                                  |                                   |   |  |
| Purchased educational services - contracted Pre-K             |   |   |                         | 53,037,133                    |                         |                                  |                                  |                                   |   |  |
| Purchased educational services - Head Start                   |   |   |                         | 4,448,777                     |                         |                                  |                                  |                                   |   |  |
| Other purchased professional services                         |   |   |                         |                               |                         |                                  | \$ 201,663                       |                                   |   |  |
| Rentals   |   |   |                         | 70,468                        |                         |                                  |                                  |                                   |   |  |
| Contr. Services - transportation                              | 20,494  | 53,828                                      |                         | 85,129                        |                         |                                  |                                  |                                   |   |  |
| Other purchased services                                      |   |   | 1,264                   | 137,429                       |                         |                                  |                                  |                                   |   |  |
| Cleaning, repair and maintenance services                     |   |   |                         | 100,088                       |                         |                                  |                                  |                                   |   |  |
| Communications/Telephone                                      |   |   | 494                     | 3,999                         |                         |                                  |                                  |                                   |   |  |
| Travel  | 2,669   |   |                         | 1,782                         |                         |                                  |                                  |                                   |   |  |
| Miscellaneous Purchases                                       |   |   |                         | 451,935                       |                         |                                  |                                  |                                   |   |  |
| Supplies and materials  | 1,530   | 22,617                                      | 1,370                   | 165,617                       |                         |                                  |                                  |                                   |   |  |
| Energy  |   |   |                         |                               |                         |                                  |                                  |                                   |   |  |
| Other objects   |   | 16,750                                      | 2,667                   | 161,600                       |                         |                                  |                                  | \$ 114,017                        |   |  |
| <b>Total support services</b>                                 | <b>185,565</b>                                  | <b>3,950,606</b>                            | <b>779,384</b>          | <b>75,517,720</b>             |                         |                                  | <b>201,663</b>                   | <b>114,017</b>                    |   |  |
| <b>Facilities acquisition and construction services:</b>      |   |   |                         |                               |                         |                                  |                                  |                                   |   |  |
| Construction services   |   |   |                         |                               |                         |                                  |                                  |                                   |   |  |
| Instructional equipment                                       |   | 20,190                                      |                         | 5,973                         |                         |                                  |                                  |                                   |   |  |
| Noninstructional equipment                                    |   |   |                         |                               |                         |                                  |                                  |                                   |   |  |
| <b>Total facilities acquisition and construction services</b> |   | <b>20,190</b>                               |                         | <b>5,973</b>                  |                         |                                  |                                  |                                   |   |  |
| <b>Contribution to Charter Schools</b>                        |   |   |                         |                               |                         |                                  |                                  |                                   |   |  |
|   |   |   |                         | 3,533,261                     |                         |                                  |                                  |                                   |   |  |
| <b>Contribution to school based budgets</b>                   |   |   |                         |                               |                         |                                  |                                  |                                   |   |  |
| <b>Total expenditures</b>                                     | <b>\$ 399,822</b>                               | <b>\$ 5,708,340</b>                         | <b>\$ 945,000</b>       | <b>\$ 93,287,275</b>          | <b>\$ 109,978</b>       | <b>\$ 75,218</b>                 | <b>\$ 201,663</b>                | <b>\$ 114,017</b>                 | <b>\$ 58,444</b>  | <b>\$ 31,248</b>   |
| <b>(Deficiency) of revenues (under) expenditures</b>          |   |   |                         |                               |                         |                                  |                                  |                                   |   |  |
| <b>Other financing sources (uses):</b>                        |   |   |                         |                               |                         |                                  |                                  |                                   |   |  |
| Lease purchase proceeds                                       |   |   |                         |                               |                         |                                  |                                  |                                   |   |  |
| <b>Total other financing sources (uses)</b>                   |   |   |                         |                               |                         |                                  |                                  |                                   |   |  |
| <b>Total net changes in fund balance</b>                      |   |   |                         |                               |                         |                                  |                                  |                                   |   |  |
| 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, 2018

| Chapter 192   |                              |  |                     |  |                       |
|---|------------------------------|--|---------------------|--|-----------------------|
|   | Non Public<br>ESL<br>2017/18 | Non Public<br>Compensatory<br>Education<br>2017/18 | Local<br>Programs   | 2017/18<br>Capital Lease<br>First Hope | Totals                |
| <b>REVENUES</b>   |                              |  |                     |  |                       |
| Local sources   |                              |  | \$ 1,431,412        | \$ 63,356                              | \$ 1,494,768          |
| State sources   | \$ 83,203                    | \$ 603,257   |                     |  | \$ 94,564,303         |
| Federal sources   |                              |  |                     |  | \$ 58,888,699         |
| <b>Total revenues</b>   | <b>\$ 83,203</b>             | <b>\$ 603,257</b>                                  | <b>\$ 1,431,412</b> | <b>\$ 63,356</b>                       | <b>\$ 154,947,770</b> |
| <b>EXPENDITURES</b>   |                              |  |                     |  |                       |
| Instruction:  |                              |  |                     |  |                       |
| Salaries of teachers  |                              |  | \$ 435,798          |  | \$ 13,240,631         |
| Other salaries for instruction                                |                              |  | 90,826              |  | 13,022,960            |
| Purchased prof. and technical services                        | \$ 83,203                    | \$ 603,257   | 1,030               |  | 1,221,679             |
| Purchased prof. and educational services                      |                              |  | 338                 |  | 2,468,417             |
| Other purchased services                                      |                              |  | 750                 |  | 104,305               |
| General supplies  |                              |  | 163,867             | \$ 52,012                              | 4,357,882             |
| Textbooks   |                              |  |                     |  | 109,978               |
| Other objects   |                              |  | 38,457              |  | 263,433               |
| <b>Total instruction</b>                                      | <b>83,203</b>                | <b>603,257</b>                                     | <b>711,066</b>      | <b>52,012</b>                          | <b>34,789,285</b>     |
| Support services:   |                              |  |                     |  |                       |
| Salaries of supervisors of instruction                        |                              |  |                     |  | 1,019,795             |
| Salaries of program directors                                 |                              |  |                     |  | 714,049               |
| Salaries of other professional staff                          |                              |  |                     |  | 8,674,303             |
| Salaries of secretarial and clerical asst.                    |                              |  |                     |  | 398,212               |
| Other salaries  |                              |  | 5,625               |  | 6,622,373             |
| Salaries of drop-out prevention officers/coordinators         |                              |  |                     |  | 56,715                |
| Salaries of family - parent liason                            |                              |  |                     |  | 1,116,989             |
| Salaries of Community/School/ Social Services Coordinators    |                              |  |                     |  | 289,762               |
| Salaries of master teachers                                   |                              |  |                     |  | 3,192,333             |
| Personal services - employee benefits                         |                              |  |                     |  | 11,379,968            |
| Purchased professional and technical services                 |                              |  |                     | 275,424                                | 320,682               |
| Purchased professional-educational services                   |                              |  | 44,725              |  | 5,002,427             |
| Other Purchased Professional - Education Services             |                              |  |                     |  | 101,460               |
| Purchased educational services - contracted Pre-K             |                              |  |                     |  | 53,037,133            |
| Purchased educational services - Head Start                   |                              |  |                     |  | 4,448,777             |
| Other purchased professional services                         |                              |  |                     |  | 321,621               |
| Restals   |                              |  |                     |  | 93,607                |
| Constr. Services - transportation                             |                              |  | 12,682              |  | 278,794               |
| Other purchased services                                      |                              |  |                     |  | 25,814                |
| Cleaning, repair and maintenance services                     |                              |  |                     | 1,121,854                              | 1,234,362             |
| Communications/Telephone                                      |                              |  |                     |  | 6,533                 |
| Travel  |                              |  | 1,000               |  | 23,410                |
| Miscellaneous Purchases                                       |                              |  | 43,246              |  | 2,956,768             |
| Supplies and materials  |                              |  | 41,618              | 251,128                                | 1,377,740             |
| Energy  |                              |  |                     |  | 64,198                |
| Other objects   |                              |  | 2,750               |  | 750,372               |
| <b>Total support services</b>                                 |                              |  | <b>151,646</b>      | <b>1,648,406</b>                       | <b>103,508,097</b>    |
| Facilities acquisition and construction services:             |                              |  |                     |  |                       |
| Construction services   |                              |  | \$15,000            |  | \$15,000              |
| Instructional equipment                                       |                              |  | 16,075              | 369,230                                | 479,513               |
| Noninstructional equipment                                    |                              |  | 17,625              | 1,899,803                              | 1,917,428             |
| <b>Total facilities acquisition and construction services</b> |                              |  | <b>\$48,700</b>     | <b>2,269,033</b>                       | <b>2,911,941</b>      |
| Contribution to Charter Schools                               |                              |  |                     |  |                       |
|   |                              |  |                     |  | 3,533,261             |
| Contribution to school based budgets                          |                              |  |                     |  |                       |
|   |                              |  |                     |  | 14,111,281            |
| <b>Total expenditures</b>                                     | <b>\$ 83,203</b>             | <b>\$ 603,257</b>                                  | <b>\$ 1,431,412</b> | <b>\$ 1,969,451</b>                    | <b>\$ 158,853,865</b> |
| (Deficiency) of revenues (under) expenditures                 |                              |  |                     |  |                       |
|   |                              |  |                     | (1,906,095)                            | (1,906,095)           |
| Other financing sources (uses)                                |                              |  |                     |  |                       |
| Lease purchase proceeds                                       |                              |  |                     | 9,982,516                              | 9,982,516             |
| <b>Total other financing sources (uses)</b>                   |                              |  |                     | <b>9,982,516</b>                       | <b>9,982,516</b>      |
| Total net changes in fund balance                             |                              |  |                     |  |                       |
|   |                              |  |                     | 6,076,421                              | 6,076,421             |
| Fund balance, July 1  |                              |  |                     |  |                       |
| Fund balance, June 30   |                              |  |                     |  |                       |
|   | \$ -                         | \$ -   | \$ -                | \$ 6,076,421                           | \$ 6,076,421          |

Newark Public Schools  
Special Revenue Fund

Schedule of Preschool Education Aid  
Budgetary Basis

Year ended June 30, 2018

|   | Original<br>Budget   | Budget<br>Transfers | Final<br>Budget      | Actual               | Variance            |
|---|----------------------|---------------------|----------------------|----------------------|---------------------|
| <b>EXPENDITURES:</b>  |                      |                     |                      |                      |                     |
| Instruction:  |                      |                     |                      |                      |                     |
| Salaries of teachers  | \$ 8,677,958         | \$ 591,180          | \$ 9,269,138         | \$ 9,243,135         | \$ 26,003           |
| Other salaries for instruction                                | 4,323,178            | 94,043              | 4,417,221            | 4,416,522            | 699                 |
| Purchased prof. and educational services                      | 150,000              | (150,000)           |                      |                      |                     |
| Other purchased services                                      | 76,650               | (72,700)            | 3,950                |                      | 3,950               |
| General supplies  | 1,397,482            | (879,932)           | 517,550              | 513,901              | 3,649               |
| Other objects   |                      | 129,913             | 129,913              | 56,761               | 73,152              |
| <b>Total instruction</b>                                      | <b>14,625,268</b>    | <b>(287,496)</b>    | <b>14,337,772</b>    | <b>14,230,319</b>    | <b>107,453</b>      |
| Support services:   |                      |                     |                      |                      |                     |
| Salaries of supervisors of instruction                        | 1,206,558            | (520,435)           | 686,123              | 685,090              | 1,033               |
| Salaries of program directors                                 | 398,371              | (8,462)             | 389,909              | 370,355              | 19,554              |
| Salaries of other professional staff                          | 5,048,933            | (470,477)           | 4,578,456            | 4,210,506            | 367,950             |
| Salaries of secretarial and clerical ass't.                   | 420,925              | (171,869)           | 249,056              | 240,684              | 8,372               |
| Other salaries  | 1,605,781            | 797,743             | 2,403,524            | 2,297,730            | 105,794             |
| Salaries of Community/School/ Social Services Coordinators    | 665,796              | (89,421)            | 576,375              | 427,546              | 148,829             |
| Salaries of master teachers                                   | 2,241,728            | (43,414)            | 2,198,314            | 2,198,314            |                     |
| Personal services - employee benefits                         | 5,660,000            | 583,647             | 6,243,647            | 6,243,647            |                     |
| Purchased professional-educational services                   |                      | 155,556             | 155,556              | 155,556              |                     |
| Other Purchased Professional - Educational Services           | 290,000              | (265,665)           | 24,335               | 24,335               |                     |
| Purchased educational services - contracted Pre-K             | 49,467,862           | 4,251,993           | 53,719,855           | 53,037,133           | 682,722             |
| Purchased educational services - Head Start                   | 6,043,911            | (1,595,134)         | 4,448,777            | 4,448,777            |                     |
| Other purchased professional services                         | 169,416              | (98,948)            | 70,468               | 70,468               |                     |
| Rentals   | 105,000              | (19,871)            | 85,129               | 85,129               |                     |
| Contracted services - transportation                          | 234,500              | (94,731)            | 139,769              | 137,429              | 2,340               |
| Other purchased services                                      | 100,800              | 6,673               | 107,473              | 100,088              | 7,385               |
| Communications/Telephone                                      |                      | 3,999               | 3,999                | 3,999                |                     |
| Travel  | 60,000               | (58,218)            | 1,782                | 1,782                |                     |
| Miscellaneous   | 207,313              | 438,814             | 646,127              | 451,935              | 194,192             |
| Supplies and materials  | 326,179              | (160,512)           | 165,667              | 165,617              | 50                  |
| Energy  |                      | 63,525              | 63,525               |                      | 63,525              |
| Other Objects   | 8,500                | 154,100             | 162,600              | 161,600              | 1,000               |
| <b>Total support services</b>                                 | <b>74,261,573</b>    | <b>2,858,893</b>    | <b>77,120,466</b>    | <b>75,517,720</b>    | <b>1,602,746</b>    |
| Facilities acquisition and construction services:             |                      |                     |                      |                      |                     |
| Instructional equipment                                       |                      | 9,000               | 9,000                | 5,975                | 3,025               |
| Noninstructional equipment                                    |                      | 517,348             | 517,348              |                      | 517,348             |
| <b>Total facilities acquisition and construction services</b> |                      | <b>526,348</b>      | <b>526,348</b>       | <b>5,975</b>         | <b>520,373</b>      |
| Contribution to charter schools                               | 3,744,615            | (211,354)           | 3,533,261            | 3,533,261            |                     |
| <b>Total expenditures</b>                                     | <b>\$ 92,631,456</b> | <b>\$ 2,886,391</b> | <b>\$ 95,517,847</b> | <b>\$ 93,287,275</b> | <b>\$ 2,230,572</b> |

**CALCULATION OF BUDGET AND CARRYOVER**

|  |                   |
|--|-------------------|
| Total revised 2017-18 preschool education aid allocation   | \$ 89,962,733     |
| Add: actual carryover June 30, 2017  | 5,555,113         |
| Add: prior year purchase orders cancelled  | 1,289,076         |
| <b>Total preschool education aid funds available for 2017-18 budget</b>                                | <b>96,806,922</b> |
| Less: 2017-18 budgeted preschool education aid   | (95,517,847)      |
| <b>Available &amp; unbudgeted preschool education funds as of June 30, 2018</b>                        | <b>1,289,075</b>  |
| Add: June 30, 2018 unexpended preschool education aid  | 2,230,572         |
| 2017-18 carryover - preschool education aid  | \$ 3,519,647      |
| <b>2017-18 preschool education aid carryover aid budgeted for preschool education programs 2018-19</b> | <b>\$ 392,818</b> |

# Capital Projects Fund

Newark Public Schools  
Capital Projects Fund

Summary Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budgetary Basis

Year ended June 30, 2018

|   |                      |
|---|----------------------|
| <b><u>Revenues</u></b>  |                      |
| State sources:  |                      |
| SDA grants  | \$ 36,951,139        |
| Local sources:  |                      |
| Interest earnings   | <u>28,228</u>        |
| Total revenues  | 36,979,367           |
| <b><u>Expenditures</u></b>  |                      |
| Other purchased professional and technical services                     | 721,199              |
| Construction services   | <u>33,484,694</u>    |
| Total expenditures  | <u>34,205,893</u>    |
| Excess of revenues over expenditures                                    | <u>2,773,474</u>     |
| <b><u>Other financing sources (uses)</u></b>                            |                      |
| City of Newark debt issuance  | 30,582,031           |
| Cancellation of unused debt issuance                                    | (13,216,342)         |
| Proceeds from capital lease   | 4,600,000            |
| Transfers out   | <u>(28,228)</u>      |
| Total other financing sources (uses)                                    | <u>21,937,461</u>    |
| Excess of revenues over expenditures and other financing sources (uses) | 24,710,935           |
| Fund balance, July 1  | <u>25,601,728</u>    |
| Fund balance, June 30   | <u>\$ 50,312,663</u> |
| <b>Reconciliation to GAAP basis</b>                                     |                      |
| Fund balance, June 30, 2018 - budgetary basis                           | \$ 50,312,663        |
| Less:   |                      |
| SDA unearned revenue not recognizable on a GAAP Basis                   | \$ 12,891,204        |
| Awards from the City not expended as of June 30, 2018                   | <u>30,304,060</u>    |
|   | <u>43,195,264</u>    |
| Fund balance, June 30, 2018 - GAAP basis                                | <u>\$ 7,117,399</u>  |

**Newark Public Schools  
Capital Projects Fund**

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

(Budgetary Basis)

**Various SDA Approved In-District Projects**

From Inception and for the year ended June 30, 2018

|  | <u>Prior<br/>Periods</u> | <u>Current<br/>Year</u> | <u>Totals</u>        | <u>Revised<br/>Authorized<br/>Cost</u> |
|--|--------------------------|-------------------------|----------------------|--|
| <b>Revenues and other financing sources</b>                          |                          |                         |                      |  |
| State Sources - SDA Grant  | \$ 17,196,009            | \$ 16,606,824           | \$ 33,802,833        | \$ 33,802,833                          |
| Proceeds from Capital Lease  |                          |                         |                      |  |
| Proceeds from Bond   |                          |                         |                      |  |
| <b>Total revenues</b>  | <u>17,196,009</u>        | <u>16,606,824</u>       | <u>33,802,833</u>    | <u>33,802,833</u>                      |
| <b>Expenditures and other financing uses</b>                         |                          |                         |                      |  |
| Purchased professional and technical services                        | 7,424,129                |                         | 7,424,129            | 7,430,846                              |
| Construction services  | 6,173,847                | 7,313,653               | 13,487,501           | 26,371,987                             |
| <b>Total expenditures</b>  | <u>13,597,976</u>        | <u>7,313,653</u>        | <u>20,911,630</u>    | <u>33,802,833</u>                      |
| <b>Excess (deficiency) of revenues over<br/>(under) expenditures</b> | <u>\$ 3,598,033</u>      | <u>\$ 9,293,171</u>     | <u>\$ 12,891,203</u> | <u>\$ -</u>                            |

**Newark Public Schools  
Capital Projects Fund**

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

(Budgetary Basis)

**Technology Upgrades - Technology High School**

From Inception and for the year ended June 30, 2018

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



**Newark Public Schools  
Capital Projects Fund**

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

(Budgetary Basis)

**Auditorium Renovations - Arts High School**

From Inception and for the year ended June 30, 2018

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

Newark Public Schools  
Capital Projects Fund

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

(Budgetary Basis)

Exterior Doors and Hardware Project - Warren Street Elementary School

From Inception and for the year ended June 30, 2018

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

**Newark Public Schools  
Capital Projects Fund**

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

**(Budgetary Basis)**

**Exterior Door Project - Newark Vocational School**

**From Inception and for the year ended June 30, 2018**

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

Newark Public Schools  
Capital Projects Fund

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

(Budgetary Basis)

Exterior Doors Project - Fourteenth Avenue School

From Inception and for the year ended June 30, 2018

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

**Newark Public Schools  
Capital Projects Fund**

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

(Budgetary Basis)

**Exterior Steps Project - Dayton Street Elementary School**

From Inception and for the year ended June 30, 2018

|  | <u>Prior<br/>Periods</u> | <u>Current<br/>Year</u> | <u>Totals</u>  | <u>Revised<br/>Authorized<br/>Cost</u> |
|--|--------------------------|-------------------------|----------------|--|
| <b>Revenues and other financing sources</b>                          |                          |                         |                |  |
| State Sources - SDA Grant  | \$ 184,886               |                         | \$ 184,886     | \$ 184,886                             |
| Proceeds from Capital Lease  |                          |                         |                |  |
| Proceeds from Bond   |                          |                         |                |  |
| <b>Total revenues</b>  | <u>184,886</u>           | <u>-</u>                | <u>184,886</u> | <u>184,886</u>                         |
| <b>Expenditures and other financing uses</b>                         |                          |                         |                |  |
| Purchased professional and technical services                        | 23,283                   |                         | 23,283         | 30,000                                 |
| Construction services  | 161,603                  |                         | 161,603        | 154,886                                |
| <b>Total expenditures</b>  | <u>184,886</u>           | <u>-</u>                | <u>184,886</u> | <u>184,886</u>                         |
| <b>Excess (deficiency) of revenues over<br/>(under) expenditures</b> | <u>\$ -</u>              | <u>\$ -</u>             | <u>\$ -</u>    | <u>\$ -</u>                            |
| <b>Additional project information</b>                                |                          |                         |                |  |
| Project number   | 3570-370-08-0FAZ         |                         |                |  |
| Grant date   | 11/3/2008                |                         |                |  |
| Original Authorized Cost   | \$ 195,832               |                         |                |  |
| Additional Authorized Cost   | (10,946)                 |                         |                |  |
| Revised Authorized Cost  | 184,886                  |                         |                |  |
| <b>Percentage Increase over Original<br/>Authorized Cost</b>         | -5.59%                   |                         |                |  |
| <b>Percentage completion</b>   | 100.00%                  |                         |                |  |
| <b>Original target completion date</b>                               | 9/30/2011                |                         |                |  |
| <b>Revised target completion date</b>                                | Complete                 |                         |                |  |

Newark Public Schools  
Capital Projects Fund

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

(Budgetary Basis)

Exterior Masonry Repairs - Hawthorne Avenue

From Inception and for the year ended June 30, 2018

|  | <u>Prior<br/>Periods</u> | <u>Current<br/>Year</u> | <u>Totals</u>     | <u>Revised<br/>Authorized<br/>Cost</u> |
|--|--------------------------|-------------------------|-------------------|--|
| <b>Revenues and other financing sources</b>                          |                          |                         |                   |  |
| State Sources - SDA Grant  | \$ 64,920                | \$ 1,530,731            | \$ 1,595,651      | \$ 1,595,651                           |
| Proceeds from Capital Lease  |                          |                         |                   |  |
| Proceeds from Bond   |                          |                         |                   |  |
| <b>Total revenues</b>  | <u>64,920</u>            | <u>1,530,731</u>        | <u>1,595,651</u>  | <u>1,595,651</u>                       |
| <b>Expenditures and other financing uses</b>                         |                          |                         |                   |  |
| Purchased professional and technical services                        |                          |                         |                   |  |
| Construction services  | <u>61,553</u>            | <u>912,481</u>          | <u>974,034</u>    | <u>1,595,651</u>                       |
| <b>Total expenditures</b>  | <u>61,553</u>            | <u>912,481</u>          | <u>974,034</u>    | <u>1,595,651</u>                       |
| <b>Excess (deficiency) of revenues over<br/>(under) expenditures</b> | <u>\$ 3,367</u>          | <u>\$ 618,250</u>       | <u>\$ 621,617</u> | <u>\$ -</u>                            |
| <b>Additional project information</b>                                |                          |                         |                   |  |
| Project number   | 3570-470-12-0ABV         |                         |                   |  |
| Grant date   | 3/18/2013                |                         |                   |  |
| Original Authorized Cost   | \$ 15,000                |                         |                   |  |
| Additional Authorized Cost   | 1,580,651                |                         |                   |  |
| Revised Authorized Cost  | 1,595,651                |                         |                   |  |
| <b>Percentage Increase over Original<br/>Authorized Cost</b>         | 10537.67%                |                         |                   |  |
| <b>Percentage completion</b>   | 61.04%                   |                         |                   |  |
| Original target completion date                                      | 8/31/2014                |                         |                   |  |
| Revised target completion date                                       | 11/30/2018               |                         |                   |  |

**Newark Public Schools  
Capital Projects Fund**

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

(Budgetary Basis)

**Exterior Masonry Repairs - Newark Vocational**

From Inception and for the year ended June 30, 2018

|  | <u>Prior<br/>Periods</u> | <u>Current<br/>Year</u> | <u>Totals</u>       | <u>Revised<br/>Authorized<br/>Cost</u> |
|--|--------------------------|-------------------------|---------------------|--|
| <b>Revenues and other financing sources</b>                  |                          |                         |                     |  |
| State Sources - SDA Grant                                    | \$ 268,830               | \$ 3,021,606            | \$ 3,290,436        | \$ 3,290,436                           |
| Proceeds from Capital Lease                                  |                          |                         |                     |  |
| Proceeds from Bond   |                          |                         |                     |  |
| Total revenues   | <u>268,830</u>           | <u>3,021,606</u>        | <u>3,290,436</u>    | <u>3,290,436</u>                       |
| <b>Expenditures and other financing uses</b>                 |                          |                         |                     |  |
| Purchased professional and technical services                |                          |                         |                     |  |
| Construction services  | <u>268,830</u>           | <u>1,943,863</u>        | <u>2,212,693</u>    | <u>3,290,436</u>                       |
| Total expenditures   | <u>268,830</u>           | <u>1,943,863</u>        | <u>2,212,693</u>    | <u>3,290,436</u>                       |
| Excess (deficiency) of revenues over<br>(under) expenditures | <u>\$ -</u>              | <u>\$ 1,077,743</u>     | <u>\$ 1,077,743</u> | <u>\$ -</u>                            |
| <b>Additional project information</b>                        |                          |                         |                     |  |
| Project number   | 3570-045-12-0ADF         |                         |                     |  |
| Grant date   | 3/18/2013                |                         |                     |  |
| Original Authorized Cost                                     | \$ 15,000                |                         |                     |  |
| Additional Authorized Cost                                   | 3,275,436                |                         |                     |  |
| Revised Authorized Cost                                      | 3,290,436                |                         |                     |  |
| Percentage Increase over Original<br>Authorized Cost         | 21836.24%                |                         |                     |  |
| Percentage completion  | 67.25%                   |                         |                     |  |
| Original target completion date                              | 8/31/2014                |                         |                     |  |
| Revised target completion date                               | 3/31/2019                |                         |                     |  |

**Newark Public Schools  
Capital Projects Fund**

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

**(Budgetary Basis)**

**Window Repair and Maintenance - Newark Vocational**

**From Inception and for the year ended June 30, 2018**

|  | <u>Prior<br/>Periods</u> | <u>Current<br/>Year</u> | <u>Totals</u>       | <u>Revised<br/>Authorized<br/>Cost</u> |
|--|--------------------------|-------------------------|---------------------|--|
| <b>Revenues and other financing sources</b>                          |                          |                         |                     |  |
| State Sources - SDA Grant  | \$ 254,772               | \$ 5,308,494            | \$ 5,563,266        | \$ 5,563,266                           |
| Proceeds from Capital Lease  |                          |                         |                     |  |
| Proceeds from Bond   |                          |                         |                     |  |
| <b>Total revenues</b>  | <u>254,772</u>           | <u>5,308,494</u>        | <u>5,563,266</u>    | <u>5,563,266</u>                       |
| <b>Expenditures and other financing uses</b>                         |                          |                         |                     |  |
| Purchased professional and technical services                        |                          |                         |                     |  |
| Construction services  | <u>254,772</u>           | <u>75,906</u>           | <u>330,678</u>      | <u>5,563,266</u>                       |
| <b>Total expenditures</b>  | <u>254,772</u>           | <u>75,906</u>           | <u>330,678</u>      | <u>5,563,266</u>                       |
| <b>Excess (deficiency) of revenues over<br/>(under) expenditures</b> | <u>\$ -</u>              | <u>\$ 5,232,588</u>     | <u>\$ 5,232,588</u> | <u>\$ -</u>                            |
| <b>Additional project information</b>                                |                          |                         |                     |  |
| Project number   | 3570-045-12-0ADG         |                         |                     |  |
| Grant date   | 3/18/2013                |                         |                     |  |
| Original Authorized Cost   | \$ 15,000                |                         |                     |  |
| Additional Authorized Cost   | 5,548,266                |                         |                     |  |
| Revised Authorized Cost  | 5,563,266                |                         |                     |  |
| <b>Percentage Increase over Original<br/>Authorized Cost</b>         | <b>36988.44%</b>         |                         |                     |  |
| <b>Percentage completion</b>   | <b>5.94%</b>             |                         |                     |  |
| Original target completion date                                      | 8/31/2014                |                         |                     |  |
| Revised target completion date                                       | 3/31/2019                |                         |                     |  |



Newark Public Schools  
Capital Projects Fund

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

(Budgetary Basis)

Exterior Masonry Repairs - Malcolm X. Shabazz

From Inception and for the year ended June 30, 2018

|  | <u>Prior<br/>Periods</u> | <u>Current<br/>Year</u> | <u>Totals</u>       | <u>Revised<br/>Authorized<br/>Cost</u> |
|--|--------------------------|-------------------------|---------------------|--|
| <b>Revenues and other financing sources</b>                  |                          |                         |                     |  |
| State Sources - SDA Grant                                    | \$ 355,875               | \$ 3,820,885            | \$ 4,176,760        | \$ 4,176,760                           |
| Proceeds from Capital Lease                                  |                          |                         |                     |  |
| Proceeds from Bond   |                          |                         |                     |  |
| Total revenues   | <u>355,875</u>           | <u>3,820,885</u>        | <u>4,176,760</u>    | <u>4,176,760</u>                       |
| <b>Expenditures and other financing uses</b>                 |                          |                         |                     |  |
| Purchased professional and technical services                |                          |                         |                     |  |
| Construction services  | <u>339,408</u>           | <u>47,660</u>           | <u>387,068</u>      | <u>4,176,760</u>                       |
| Total expenditures   | <u>339,408</u>           | <u>47,660</u>           | <u>387,068</u>      | <u>4,176,760</u>                       |
| Excess (deficiency) of revenues over<br>(under) expenditures | <u>\$ 16,467</u>         | <u>\$ 3,773,225</u>     | <u>\$ 3,789,692</u> | <u>\$ -</u>                            |
| <b>Additional project information</b>                        |                          |                         |                     |  |
| Project number   | 3570-050-12-0ACY         |                         |                     |  |
| Grant date   | 3/18/2013                |                         |                     |  |
| Original Authorized Cost                                     | \$ 15,000                |                         |                     |  |
| Additional Authorized Cost                                   | 4,161,760                |                         |                     |  |
| Revised Authorized Cost                                      | 4,176,760                |                         |                     |  |
| Percentage Increase over Original<br>Authorized Cost         | 27745.07%                |                         |                     |  |
| Percentage completion  | 9.27%                    |                         |                     |  |
| Original target completion date                              | 8/31/2014                |                         |                     |  |
| Revised target completion date                               | 3/31/2019                |                         |                     |  |

Newark Public Schools  
Capital Projects Fund

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

(Budgetary Basis)

Roof Repairs and Maintenance - Malcolm X. Shabazz

From Inception and for the year ended June 30, 2018

|  | <u>Prior<br/>Periods</u> | <u>Current<br/>Year</u> | <u>Totals</u>       | <u>Revised<br/>Authorized<br/>Cost</u> |
|--|--------------------------|-------------------------|---------------------|--|
| <b>Revenues and other financing sources</b>                          |                          |                         |                     |  |
| State Sources - SDA Grant  | \$ 216,990               | \$ 2,756,482            | \$ 2,973,472        | \$ 2,973,472                           |
| Proceeds from Capital Lease  |                          |                         |                     |  |
| Proceeds from Bond   |                          |                         |                     |  |
| <b>Total revenues</b>  | <u>216,990</u>           | <u>2,756,482</u>        | <u>2,973,472</u>    | <u>2,973,472</u>                       |
| <b>Expenditures and other financing uses</b>                         |                          |                         |                     |  |
| Purchased professional and technical services                        |                          |                         |                     |  |
| Construction services  | 178,764                  | 1,432,431               | 1,611,195           | 2,973,472                              |
| <b>Total expenditures</b>  | <u>178,764</u>           | <u>1,432,431</u>        | <u>1,611,195</u>    | <u>2,973,472</u>                       |
| <b>Excess (deficiency) of revenues over<br/>(under) expenditures</b> | <u>\$ 38,226</u>         | <u>\$ 1,324,051</u>     | <u>\$ 1,362,277</u> | <u>\$ -</u>                            |
| <b>Additional project information</b>                                |                          |                         |                     |  |
| Project number   | 3570-050-12-0ADC         |                         |                     |  |
| Grant date   | 3/18/2013                |                         |                     |  |
| Original Authorized Cost   | \$ 15,000                |                         |                     |  |
| Additional Authorized Cost   | 2,958,472                |                         |                     |  |
| Revised Authorized Cost  | 2,973,472                |                         |                     |  |
| <b>Percentage Increase over Original<br/>Authorized Cost</b>         | 19723.15%                |                         |                     |  |
| <b>Percentage completion</b>   | 54.19%                   |                         |                     |  |
| Original target completion date                                      | 8/31/2014                |                         |                     |  |
| Revised target completion date                                       | 3/31/2019                |                         |                     |  |

**Newark Public Schools  
Capital Projects Fund**

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

**(Budgetary Basis)**

**Exterior Masonry Repairs - Abington Avenue**

**From Inception and for the year ended June 30, 2018**

|  | <u>Prior<br/>Periods</u> | <u>Current<br/>Year</u> | <u>Totals</u>    | <u>Revised<br/>Authorized<br/>Cost</u> |
|--|--------------------------|-------------------------|------------------|--|
| <b>Revenues and other financing sources</b>                          |                          |                         |                  |  |
| State Sources - SDA Grant  | \$ 2,685,122             | \$ 168,626              | \$ 2,853,748     | \$ 2,853,748                           |
| Proceeds from Capital Lease  |                          |                         |                  |  |
| Proceeds from Bond   |                          |                         |                  |  |
| <b>Total revenues</b>  | <u>2,685,122</u>         | <u>168,626</u>          | <u>2,853,748</u> | <u>2,853,748</u>                       |
| <b>Expenditures and other financing uses</b>                         |                          |                         |                  |  |
| Purchased professional and technical services                        |                          |                         |                  |  |
| Construction services  | <u>2,681,328</u>         | <u>117,660</u>          | <u>2,798,988</u> | <u>2,853,748</u>                       |
| <b>Total expenditures</b>  | <u>2,681,328</u>         | <u>117,660</u>          | <u>2,798,988</u> | <u>2,853,748</u>                       |
| <b>Excess (deficiency) of revenues over<br/>(under) expenditures</b> | <u>\$ 3,794</u>          | <u>\$ 50,966</u>        | <u>\$ 54,760</u> | <u>\$ -</u>                            |
| <b>Additional project information</b>                                |                          |                         |                  |  |
| Project number   | 3570-170-12-0ACZ         |                         |                  |  |
| Grant date   | 3/18/2013                |                         |                  |  |
| Original Authorized Cost   | \$ 15,000                |                         |                  |  |
| Additional Authorized Cost   | 2,838,748                |                         |                  |  |
| Revised Authorized Cost  | 2,853,748                |                         |                  |  |
| <b>Percentage Increase over Original<br/>Authorized Cost</b>         | <b>18924.99%</b>         |                         |                  |  |
| <b>Percentage completion</b>   | <b>98.08%</b>            |                         |                  |  |
| Original target completion date                                      | 8/31/2014                |                         |                  |  |
| Revised target completion date                                       | 10/31/2018               |                         |                  |  |

Newark Public Schools  
Capital Projects Fund

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

(Budgetary Basis)

Roof Repairs and Maintenance - Abington Avenue

From Inception and for the year ended June 30, 2018

|  | <u>Prior<br/>Periods</u> | <u>Current<br/>Year</u> | <u>Totals</u>    | <u>Revised<br/>Authorized<br/>Cost</u> |
|--|--------------------------|-------------------------|------------------|--|
| <b>Revenues and other financing sources</b>                  |                          |                         |                  |  |
| State Sources - SDA Grant                                    | \$ 2,003,301             |                         | \$ 2,003,301     | \$ 2,003,301                           |
| Proceeds from Capital Lease                                  |                          |                         |                  |  |
| Proceeds from Bond   |                          |                         |                  |  |
| Total revenues   | <u>2,003,301</u>         | <u>-</u>                | <u>2,003,301</u> | <u>2,003,301</u>                       |
| <b>Expenditures and other financing uses</b>                 |                          |                         |                  |  |
| Purchased professional and technical services                | <u>2,003,301</u>         |                         | <u>2,003,301</u> | <u>2,003,301</u>                       |
| Construction services  |                          |                         |                  |  |
| Total expenditures   | <u>2,003,301</u>         | <u>-</u>                | <u>2,003,301</u> | <u>2,003,301</u>                       |
| Excess (deficiency) of revenues over<br>(under) expenditures | <u>\$ -</u>              | <u>\$ -</u>             | <u>\$ -</u>      | <u>\$ -</u>                            |
| <b>Additional project information</b>                        |                          |                         |                  |  |
| Project number   | 3570-170-12-0ADA         |                         |                  |  |
| Grant date   | 3/18/2013                |                         |                  |  |
| Original Authorized Cost                                     | \$ 15,000                |                         |                  |  |
| Additional Authorized Cost                                   | 1,092,620                |                         |                  |  |
| Revised Authorized Cost                                      | 2,003,301                |                         |                  |  |
| Percentage Increase over Original<br>Authorized Cost         | 7284.13%                 |                         |                  |  |
| Percentage completion  | 100.00%                  |                         |                  |  |
| Original target completion date                              | 8/31/2014                |                         |                  |  |
| Revised target completion date                               | 10/30/2018               |                         |                  |  |

**Newark Public Schools  
Capital Projects Fund**

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

(Budgetary Basis)

**Exterior Masonry Repairs - Avon Avenue**

From Inception and for the year ended June 30, 2018

|  | <u>Prior<br/>Periods</u> | <u>Current<br/>Year</u> | <u>Totals</u>     | <u>Revised<br/>Authorized<br/>Cost</u> |
|--|--------------------------|-------------------------|-------------------|--|
| <b>Revenues and other financing sources</b>                  |                          |                         |                   |  |
| State Sources - SDA Grant                                    | \$ 1,107,620             |                         | \$ 1,107,620      | \$ 1,107,620                           |
| Proceeds from Capital Lease                                  |                          |                         |                   |  |
| Proceeds from Bond   |                          |                         |                   |  |
| Total revenues   | <u>1,107,620</u>         | <u>-</u>                | <u>1,107,620</u>  | <u>1,107,620</u>                       |
| <b>Expenditures and other financing uses</b>                 |                          |                         |                   |  |
| Purchased professional and technical services                |                          |                         |                   |  |
| Construction services  | 77,963                   | \$ 825,797              | 903,760           | 1,107,620                              |
| Total expenditures   | <u>77,963</u>            | <u>825,797</u>          | <u>903,760</u>    | <u>1,107,620</u>                       |
| Excess (deficiency) of revenues over<br>(under) expenditures | <u>\$ 1,029,657</u>      | <u>\$ (825,797)</u>     | <u>\$ 203,860</u> | <u>\$ -</u>                            |
| <b>Additional project information</b>                        |                          |                         |                   |  |
| Project number   | 3570-220-12-0ADH         |                         |                   |  |
| Grant date   | 3/18/2013                |                         |                   |  |
| Original Authorized Cost                                     | \$ 15,000                |                         |                   |  |
| Additional Authorized Cost                                   | 1,092,620                |                         |                   |  |
| Revised Authorized Cost                                      | 1,107,620                |                         |                   |  |
| Percentage Increase over Original<br>Authorized Cost         | 7284.13%                 |                         |                   |  |
| Percentage completion  | 81.59%                   |                         |                   |  |
| Original target completion date                              | 8/31/2014                |                         |                   |  |
| Revised target completion date                               | 10/31/2018               |                         |                   |  |

Newark Public Schools  
Capital Projects Fund

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

(Budgetary Basis)

Roof Repairs and Maintenance - Dayton Street

From Inception and for the year ended June 30, 2018

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

Newark Public Schools  
Capital Projects Fund

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

(Budgetary Basis)

Exterior Masonry Repairs - Fourteenth Avenue

From Inception and for the year ended June 30, 2018

|  | <u>Prior<br/>Periods</u> | <u>Current<br/>Year</u> | <u>Totals</u>     | <u>Revised<br/>Authorized<br/>Cost</u> |
|--|--------------------------|-------------------------|-------------------|--|
| <b>Revenues and other financing sources</b>                          |                          |                         |                   |  |
| State Sources - SDA Grant  | \$ 1,203,813             |                         | \$ 1,203,813      | \$ 1,203,813                           |
| Proceeds from Capital Lease  |                          |                         |                   |  |
| Proceeds from Bond   |                          |                         |                   |  |
| <b>Total revenues</b>  | <u>1,203,813</u>         | <u>-</u>                | <u>1,203,813</u>  | <u>1,203,813</u>                       |
| <b>Expenditures and other financing uses</b>                         |                          |                         |                   |  |
| Purchased professional and technical services                        |                          |                         |                   |  |
| Construction services  | 48,302                   | \$ 800,594              | 848,896           | 1,203,813                              |
| <b>Total expenditures</b>  | <u>48,302</u>            | <u>800,594</u>          | <u>848,896</u>    | <u>1,203,813</u>                       |
| <b>Excess (deficiency) of revenues over<br/>(under) expenditures</b> | <u>\$ 1,155,511</u>      | <u>\$ (800,594)</u>     | <u>\$ 354,917</u> | <u>\$ -</u>                            |
| <b>Additional project information</b>                                |                          |                         |                   |  |
| Project number   | 3570-420-12-0ADK         |                         |                   |  |
| Grant date   | 3/18/2013                |                         |                   |  |
| Original Authorized Cost   | \$ 15,000                |                         |                   |  |
| Additional Authorized Cost   | 1,188,813                |                         |                   |  |
| Revised Authorized Cost  | 1,203,813                |                         |                   |  |
| <b>Percentage Increase over Original<br/>Authorized Cost</b>         | 7925.42%                 |                         |                   |  |
| <b>Percentage completion</b>   | 70.52%                   |                         |                   |  |
| Original target completion date                                      | 8/31/2014                |                         |                   |  |
| Revised target completion date                                       | 10/31/2018               |                         |                   |  |

**Newark Public Schools  
Capital Projects Fund**

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

(Budgetary Basis)

**Exterior Masonry Repairs - Peshine Avenue**

From Inception and for the year ended June 30, 2018

|  | <u>Prior<br/>Periods</u> | <u>Current<br/>Year</u> | <u>Totals</u>     | <u>Revised<br/>Authorized<br/>Cost</u> |
|--|--------------------------|-------------------------|-------------------|--|
| <b>Revenues and other financing sources</b>                          |                          |                         |                   |  |
| State Sources - SDA Grant  | \$ 1,434,034             |                         | \$ 1,434,034      | \$ 1,434,034                           |
| Proceeds from Capital Lease  |                          |                         |                   |  |
| Proceeds from Bond   |                          |                         |                   |  |
| <b>Total revenues</b>  | <u>1,434,034</u>         | <u>-</u>                | <u>1,434,034</u>  | <u>1,434,034</u>                       |
| <b>Expenditures and other financing uses</b>                         |                          |                         |                   |  |
| Purchased professional and technical services                        |                          |                         |                   |  |
| Construction services  | 83,023                   | \$ 1,157,261            | 1,240,284         | 1,434,034                              |
| <b>Total expenditures</b>  | <u>83,023</u>            | <u>1,157,261</u>        | <u>1,240,284</u>  | <u>1,434,034</u>                       |
| <b>Excess (deficiency) of revenues over<br/>(under) expenditures</b> | <u>\$ 1,351,011</u>      | <u>\$ (1,157,261)</u>   | <u>\$ 193,750</u> | <u>\$ -</u>                            |
| <b>Additional project information</b>                                |                          |                         |                   |  |
| Project number   | 3570-600-12-0ADO         |                         |                   |  |
| Grant date   | 3/18/2013                |                         |                   |  |
| Original Authorized Cost   | \$ 15,000                |                         |                   |  |
| Additional Authorized Cost   | 1,419,034                |                         |                   |  |
| Revised Authorized Cost  | 1,434,034                |                         |                   |  |
| <b>Percentage Increase over Original<br/>Authorized Cost</b>         | 9460.23%                 |                         |                   |  |
| <b>Percentage completion</b>   | 86.49%                   |                         |                   |  |
| Original target completion date                                      | 8/31/2014                |                         |                   |  |
| Revised target completion date                                       | 10/31/2018               |                         |                   |  |



Newark Public Schools  
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, 2018

|  | <u>Prior<br/>Periods</u> | <u>Current<br/>Year</u> | <u>Totals</u>       | <u>Revised<br/>Authorized<br/>Cost</u> |
|--|--------------------------|-------------------------|---------------------|--|
| <b>Revenues and other financing sources</b>                  |                          |                         |                     |  |
| State Sources - SDA Grant                                    |                          |                         |                     |  |
| Proceeds from Capital Lease                                  | \$ 12,669,000            |                         | \$ 12,669,000       | \$ 12,669,200                          |
| Proceeds from Bond   |                          |                         |                     |  |
| Total revenues   | <u>12,669,000</u>        | <u>-</u>                | <u>12,669,000</u>   | <u>12,669,200</u>                      |
| <b>Expenditures and other financing uses</b>                 |                          |                         |                     |  |
| Purchased professional and technical services                | 15,000                   | \$ 721,199              | 736,199             | 15,000                                 |
| Construction services  | 5,739,191                | 4,563,625               | 10,302,816          | 12,654,200                             |
| Total expenditures   | <u>5,754,191</u>         | <u>5,284,824</u>        | <u>11,039,015</u>   | <u>12,669,200</u>                      |
| Excess (deficiency) of revenues over<br>(under) expenditures | <u>\$ 6,914,809</u>      | <u>\$ (5,284,824)</u>   | <u>\$ 1,629,985</u> | <u>\$ -</u>                            |
| <b>Additional project information</b>                        |                          |                         |                     |  |
| Project number   |                          | N/A                     |                     |  |
| Grant date   |                          | N/A                     |                     |  |
| Original Authorized Capital Lease Cost                       | \$ 12,669,200            |                         |                     |  |
| Additional Authorized Cost                                   | -                        |                         |                     |  |
| Revised Authorized Cost                                      | 12,669,200               |                         |                     |  |
| <b>Percentage Increase over Original</b>                     |                          |                         |                     |  |
| Authorized Cost  |                          | 0.00%                   |                     |  |
| <b>Percentage completion</b>                                 |                          |                         |                     |  |
| Original target completion date                              |                          | 6/30/2016               |                     |  |
| Revised target completion date                               |                          | 12/31/2018              |                     |  |

**Newark Public Schools  
Capital Projects Fund**

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

(Budgetary Basis)

**Energy Savings Improvement Plan (Phase Two)**

From Inception and for the year ended June 30, 2018

|  | <u>Prior<br/>Periods</u> | <u>Current<br/>Year</u> | <u>Totals</u>       | <u>Revised<br/>Authorized<br/>Cost</u> |
|--|--------------------------|-------------------------|---------------------|--|
| <b>Revenues and other financing sources</b>                          |                          |                         |                     |  |
| State Sources - SDA Grant  |                          |                         |                     |  |
| Proceeds from Capital Lease  |                          | \$ 4,600,000            | \$ 4,600,000        | \$ 4,600,000                           |
| Proceeds from Bond   |                          |                         |                     |  |
| <b>Total revenues</b>  | <u>-</u>                 | <u>4,600,000</u>        | <u>4,600,000</u>    | <u>4,600,000</u>                       |
| <b>Expenditures and other financing uses</b>                         |                          |                         |                     |  |
| Purchased professional and technical services                        |                          |                         |                     |  |
| Construction services  |                          | 15,000                  | 15,000              | 4,600,000                              |
| <b>Total expenditures</b>  | <u>-</u>                 | <u>15,000</u>           | <u>15,000</u>       | <u>4,600,000</u>                       |
| <b>Excess (deficiency) of revenues over<br/>(under) expenditures</b> | <u>\$ -</u>              | <u>\$ 4,585,000</u>     | <u>\$ 4,585,000</u> | <u>\$ -</u>                            |
| <b>Additional project information</b>                                |                          |                         |                     |  |
| Project number   |                          | N/A                     |                     |  |
| Grant date   |                          | N/A                     |                     |  |
| Original Authorized Capital Lease Cost                               | \$                       | 4,600,000               |                     |  |
| Additional Authorized Cost   |                          | -                       |                     |  |
| Revised Authorized Cost  |                          | 4,600,000               |                     |  |
| <b>Percentage Increase over Original<br/>Authorized Cost</b>         |                          |                         |                     |  |
|  |                          | 0.00%                   |                     |  |
| <b>Percentage completion</b>   |                          |                         |                     |  |
|  |                          | 0.33%                   |                     |  |
| Original target completion date                                      |                          | 6/30/2019               |                     |  |
| Revised target completion date                                       |                          | 6/30/2019               |                     |  |

**Newark Public Schools  
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, 2018**

|  | <u>Prior<br/>Periods</u> | <u>Current<br/>Year</u> | <u>Totals</u>        | <u>Revised<br/>Authorized<br/>Cost</u> |
|--|--------------------------|-------------------------|----------------------|--|
| <b>Revenues and other financing sources</b>                  |                          |                         |                      |  |
| State Sources - SDA Grant                                    |                          |                         |                      |  |
| Proceeds from Capital Lease                                  |                          |                         |                      |  |
| Proceeds from Bond   |                          | \$ 30,582,031           | \$ 30,582,031        | \$ 30,582,031                          |
| Total revenues   | <u>-</u>                 | <u>30,582,031</u>       | <u>30,582,031</u>    | <u>30,582,031</u>                      |
| <b>Expenditures and other financing uses</b>                 |                          |                         |                      |  |
| Purchased professional and technical services                |                          |                         |                      |  |
| Construction services  |                          | 1,248,101               | 1,248,101            | 30,582,031                             |
| Total expenditures   | <u>-</u>                 | <u>1,248,101</u>        | <u>1,248,101</u>     | <u>30,582,031</u>                      |
| Excess (deficiency) of revenues over<br>(under) expenditures | <u>\$ -</u>              | <u>\$ 29,333,930</u>    | <u>\$ 29,333,930</u> | <u>\$ -</u>                            |
| <b>Additional project information</b>                        |                          |                         |                      |  |
| Project number   |                          | N/A                     |                      |  |
| Grant date   |                          | N/A                     |                      |  |
| Original Authorized Capital Lease Cost                       | \$ 30,582,031            |                         |                      |  |
| Additional Authorized Cost                                   | -                        |                         |                      |  |
| Revised Authorized Cost                                      | 30,582,031               |                         |                      |  |
| <b>Percentage Increase over Original</b>                     |                          |                         |                      |  |
| Authorized Cost  |                          | 0.00%                   |                      |  |
| <b>Percentage completion</b>                                 |                          |                         |                      |  |
| Original target completion date                              |                          | 4.08%                   |                      |  |
| Revised target completion date                               |                          | 6/30/2019               |                      |  |
|  |                          | 6/30/2019               |                      |  |

Newark Public Schools  
Capital Projects Fund  
Summary Schedule of Project Expenditures  
From Inception and for the year ended June 30, 2018

| Project Number                          | Issue/Project Title   | Appropriations          | Expenditures to Date  |                      | Unexpended Balance   |
|---|---|-------------------------|-----------------------|----------------------|----------------------|
|   |   |                         | Prior Years           | Current Year         |                      |
| <b>District Projects:</b>               |   |                         |                       |                      |                      |
|   | Various Capital Projects Prior to 2002  | \$ 960,625              | \$ 91,039             |                      | \$ 869,586           |
| 9301 - 12                               | Tank Closure and Gas conversion ,Repl/Upgrade Fire Alarms, Locks/sys, Intercoms, Repl/Upgrade Emergency Generator and Ventilation Systems, Imp. of Roofs, Walls, and Windows, Modular Classes-Phase III, Boiler Room Rehab and Heating System Repl. at Various Schools, New Bel-Run School, Mal X. Sbz Athletic Complex, Land Acq., Central High Athletic Complex, Design/Land Acq. Eastward Elem. School Land Acq. for Sec Program/West Side Campus and Int/Ext improvements to Harold Wilson School Lease acquisition of Distance Learning Phase II equipment | 75,687,010              | 75,654,182            |                      | 32,828               |
| 2005                                    | City of Newark in the County of Essex, New Jersey School Bonds, on behalf of The Newark State-Operated School District, Facilities Plan/ Community Schools, Emergent Health and Safety Projects, Outdoor Education/ Recreational Spaces, Student Center, Renovations To School Stadium, Renovations to Untermann Field, Warehouse/Central Kitchen Facility  | 63,700,000              | 49,513,528            | \$ 13,216,342        | 970,130              |
| 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              |                       | 1,248,101            | 29,333,930           |
| 2016                                    | Energy Savings Improvement Plan   | 12,669,000              | 5,754,191             | 5,284,824            | 1,629,985            |
| 2018                                    | Energy Savings Improvement Plan   | 4,600,000               |                       | 15,000               | 4,585,000            |
| <b>Various In-District SDA Projects</b> |   |                         |                       |                      |                      |
|   | Warren Street ES, Exterior Doors & Hardware Project   | 19,893                  | 19,893                |                      |                      |
|   | Quitman Street ES, Soil Settlement Issues Project   | 124,957                 | 124,957               |                      |                      |
|   | Newark Vocational, Exterior Doors Project   | 403,217                 | 403,217               |                      |                      |
|   | Fourteenth Ave ES, Exterior Doors Project.  | 65,841                  | 65,841                |                      |                      |
|   | Dayton Street ES, Exterior Steps Project  | 184,886                 | 184,886               |                      |                      |
|   | Camden Street ES, Roof Replacement Project  | 760,085                 | 760,085               |                      |                      |
|   | Wilson Avenue ES, PA System Project   | 206,167                 | 206,167               |                      |                      |
|   | Weequahic HS, PA System Project   | 431,097                 | 431,097               |                      |                      |
|   | Lincoln ES, Chimney Repairs & PA/ Clock System Project  | 188,165                 | 188,165               |                      |                      |
|   | MLK JR MS, Boiler Projects  | 1,288,820               | 1,288,820             |                      |                      |
|   | Cleveland ES, Boilers Project   | 1,304,285               | 1,304,285             |                      |                      |
|   | Fifteenth Ave ES, PA / Clock System Project   | 206,987                 | 206,987               |                      |                      |
|   | Technology High, Technology Updates   | 2,246,811               | 2,246,811             |                      |                      |
|   | Arts High, Auditorium Renovations   | 4,665,084               | 4,665,084             |                      |                      |
|   | Hawthorne Avenue, Exterior Masonry Repairs  | 1,595,651               | 61,553                | 912,481              | 621,617              |
|   | West Side High, Mason Repairs to Chimneys   | 477,539                 | 477,539               |                      |                      |
|   | Arts High, Exterior Masonry Repairs   | 2,213,632               | 2,213,632             |                      |                      |
|   | Newark Vocational, Exterior Masonry Repairs   | 3,290,436               | 268,830               | 1,943,863            | 1,077,743            |
|   | Newark Vocational, Window Repair and Maintenance  | 5,563,266               | 254,772               | 75,906               | 5,232,588            |
|   | Malcolm X. Shabazz, Exterior Masonry Repairs  | 4,176,760               | 339,408               | 47,660               | 3,789,692            |
|   | Malcolm X. Shabazz, Roof Repairs and Maintenance  | 2,973,472               | 178,764               | 1,432,431            | 1,362,277            |
|   | Weequahic HS, Exterior Masonry Repairs  | 992,561                 | 992,561               |                      |                      |
|   | Abington Avenue, Exterior Masonry Repairs   | 2,853,748               | 2,681,328             | 117,660              | 54,760               |
|   | Abington Avenue, Roof Repairs and Maintenance   | 2,003,301               | 2,003,301             |                      |                      |
|   | Ann Street, Roof Repairs and Maintenance  | 2,363,930               | 2,363,930             |                      |                      |
|   | Avon Avenue, Exterior Masonry Repairs   | 1,107,620               | 77,963                | 825,797              | 203,860              |
|   | Chancellor Avenue Annex, Roof Repairs and Maintenance   | 572,135                 | 572,135               |                      |                      |
|   | Dayton Street, Roof Repairs and Maintenance   | 15,000                  | 15,000                |                      |                      |
|   | Fourteenth Avenue, Exterior Masonry Repairs   | 1,203,813               | 48,302                | 800,594              | 354,917              |
|   | Mckinley, Roof Repairs and Maintenance  | 1,226,478               | 1,226,478             |                      |                      |
|   | Peshine Avenue, Exterior Masonry Repairs  | 1,434,034               | 83,023                | 1,157,261            | 193,750              |
|   |   | 46,159,671              | 25,954,814            | 7,313,653            | 12,891,204           |
|   | <b>In- District Project totals</b>  | <b>199,176,306</b>      | <b>156,967,754</b>    | <b>27,077,920</b>    | <b>50,312,663</b>    |
|   | <b>New Jersey Schools Development Authority projects</b>  | <b>835,888,281</b>      | <b>805,406,112</b>    | <b>20,344,315</b>    | <b>10,137,854</b>    |
|   | <b>District Project totals</b>  | <b>\$ 1,035,064,587</b> | <b>\$ 962,373,866</b> | <b>\$ 47,422,235</b> | <b>\$ 60,450,517</b> |

## **Internal Service Funds**

**Newark Public Schools  
Internal Service Funds**

**Combining Statement of Net Position**

June 30, 2018

|  | <u>Self<br/>Insurance</u> | <u>Warehouse</u>    | <u>Totals</u>       |
|--|---------------------------|---------------------|---------------------|
| <b>Assets</b>                            |                           |                     |                     |
| Cash and cash equivalents                | \$ 28,327,813             | \$ 713,737          | \$ 29,041,550       |
| Cash held with fiscal agents             | 1,337,007                 |                     | 1,337,007           |
| Accounts receivable                      |                           | 11,484              | 11,484              |
| Inventories                              |                           | 340,492             | 340,492             |
| <b>Total assets</b>                      | <u>29,664,820</u>         | <u>1,065,713</u>    | <u>30,730,533</u>   |
| <b>Liabilities</b>                       |                           |                     |                     |
| Accounts payable                         | 733,189                   | 31,601              | 764,790             |
| Interfund payable                        |                           | 521                 | 521                 |
| Accrued liabilities for insurance claims | 28,931,631                |                     | 28,931,631          |
| <b>Total liabilities</b>                 | <u>29,664,820</u>         | <u>32,122</u>       | <u>29,696,942</u>   |
| <b>Net Position</b>                      |                           |                     |                     |
| Unrestricted                             | -                         | 1,033,591           | 1,033,591           |
| <b>Total net position</b>                | <u>\$ -</u>               | <u>\$ 1,033,591</u> | <u>\$ 1,033,591</u> |

**Newark Public Schools  
Internal Service Funds**

**Combining Statement of Revenues, Expenses and  
Changes in Net Position**

Year ended June 30, 2018

|                                  | <u>Self<br/>Insurance</u> | <u>Warehouse</u>    | <u>Totals</u>       |
|----------------------------------|---------------------------|---------------------|---------------------|
| Operating revenues:              |                           |                     |                     |
| Services provided by other funds | \$ 14,988,678             | \$ 1,524,048        | \$ 16,512,726       |
| Total operating revenues         | <u>14,988,678</u>         | <u>1,524,048</u>    | <u>16,512,726</u>   |
| Operating expenses:              |                           |                     |                     |
| Salaries                         | 106,984                   | 820,849             | 927,833             |
| Employee benefits                | 20,975                    | 371,184             | 392,159             |
| Supplies and materials           |                           | 281,514             | 281,514             |
| Insurance                        | 15,232,175                |                     | 15,232,175          |
| Total operating expenses         | <u>15,360,134</u>         | <u>1,473,547</u>    | <u>16,833,681</u>   |
| Operating (loss) income          | (371,456)                 | 50,501              | (320,955)           |
| Nonoperating revenues:           |                           |                     |                     |
| Investment income                | 371,456                   |                     | 371,456             |
| Total nonoperating revenues      | <u>371,456</u>            |                     | <u>371,456</u>      |
| Change in net position           | -                         | 50,501              | 50,501              |
| Total net position-beginning     | -                         | 983,090             | 983,090             |
| Total net position-ending        | <u>\$ -</u>               | <u>\$ 1,033,591</u> | <u>\$ 1,033,591</u> |

Newark Public Schools  
Internal Service Funds

Combining Statement of Cash Flows

Year ended June 30, 2018

|  | Self<br>Insurance | Warehouse    | Totals        |
|--|-------------------|--------------|---------------|
| <b>Cash flows from operating activities</b>  |                   |              |               |
| Receipts from services provided  | \$ 14,988,678     | \$ 1,524,048 | \$ 16,512,726 |
| Payments to employees  | (106,984)         | (820,849)    | (927,833)     |
| Payments for employee benefits   | (20,975)          | (371,184)    | (392,159)     |
| Payments to suppliers  |                   | (320,089)    | (320,089)     |
| Payments for insurance   | (15,287,351)      |              | (15,287,351)  |
| Net cash (used in) provided by operating activities  | (426,632)         | 11,926       | (414,706)     |
| <b>Cash flows from noncapital financing activity</b>   |                   |              |               |
| Transfer other funds   |                   | (10,963)     | (10,963)      |
| Net cash (used in) noncapital financing activity   |                   | (10,963)     | (10,963)      |
| <b>Cash flows from investing activity</b>  |                   |              |               |
| Cash received from investments   | 371,456           |              | 371,456       |
| Net cash provided by investing activity  | 371,456           |              | 371,456       |
| Net (decrease) increase in cash and cash equivalents   | (55,176)          | 963          | (54,213)      |
| Cash and cash equivalents, beginning of year   | 28,382,989        | 712,774      | 29,095,763    |
| Cash and cash equivalents, end of year   | \$ 28,327,813     | \$ 713,737   | \$ 29,041,550 |
| <b>Reconciliation of operating (loss) income to net cash (used in) provided by operating activities</b>  |                   |              |               |
| Operating (loss) income  | \$ (371,456)      | \$ 50,501    | \$ (320,955)  |
| Adjustments to reconcile operating (loss) income to net cash (used in) provided by operating activities: |                   |              |               |
| Change in assets and liabilities:  |                   |              |               |
| Increase in inventory  |                   | (1,716)      | (1,716)       |
| (Decrease) in accounts payable   | (1,214,615)       | (36,859)     | (1,251,474)   |
| Increase in accrued liabilities  | 1,159,439         |              | 1,159,439     |
| Net cash (used in) provided by operating activities  | \$ (426,632)      | \$ 11,926    | \$ (414,706)  |



## **Fiduciary Funds**

Newark Public Schools  
Trust and Agency Funds

Combining Statement of Fiduciary Net Position

June 30, 2018

|   | Trust                        |                                    |                     | Agency              |                      | Total<br>Agency<br>Funds |
|---|------------------------------|------------------------------------|---------------------|---------------------|----------------------|--------------------------|
|   | Unemployment<br>Compensation | Private-<br>Purpose<br>Scholarship | Total<br>Trust      | Student<br>Activity | Payroll              |                          |
| <b>Assets</b>                               |                              |                                    |                     |                     |                      |                          |
| Cash and cash equivalents                   | \$ 5,448,451                 | \$ 12,132                          | \$ 5,460,583        | \$ 702,102          | \$ 13,686,465        | \$ 14,388,567            |
| Accounts receivable                         |                              |                                    |                     |                     | 18,100               | 18,100                   |
| Loans receivable                            | 688,689                      | 416,704                            | 1,105,393           |                     |                      |                          |
| Total assets                                | <u>6,137,140</u>             | <u>428,836</u>                     | <u>6,565,976</u>    | <u>\$ 702,102</u>   | <u>\$ 13,704,565</u> | <u>\$ 14,406,667</u>     |
| <b>Liabilities</b>                          |                              |                                    |                     |                     |                      |                          |
| Payroll deductions and withholdings payable |                              |                                    |                     |                     | \$ 5,569,732         | \$ 5,569,732             |
| Summer escrow payroll payable               |                              |                                    |                     |                     | 7,024,071            | 7,024,071                |
| Loans payable                               |                              |                                    |                     |                     | 1,107,052            | 1,107,052                |
| Accounts payable                            | 238,723                      |                                    | 238,723             |                     | 3,710                | 3,710                    |
| Due to student groups                       |                              |                                    |                     | \$ 702,102          |                      | 702,102                  |
| Total liabilities                           | <u>238,723</u>               |                                    | <u>238,723</u>      | <u>\$ 702,102</u>   | <u>\$ 13,704,565</u> | <u>\$ 14,406,667</u>     |
| <b>Net Position</b>                         |                              |                                    |                     |                     |                      |                          |
| Held in trust                               | 5,898,417                    | 428,836                            | 6,327,253           |                     |                      |                          |
| Total net position                          | <u>\$ 5,898,417</u>          | <u>\$ 428,836</u>                  | <u>\$ 6,327,253</u> |                     |                      |                          |

Newark Public Schools  
Trust Funds

Combining Statement of Changes in Fiduciary Net Position

Year ended June 30, 2018

|                          | <u>Unemployment<br/>Compensation</u> | <u>Private-Purpose<br/>Scholarship<br/>Funds</u> | <u>Totals</u>       |
|--------------------------|--------------------------------------|--|---------------------|
| <b>Additions:</b>        |                                      |  |                     |
| Interest on investments  |                                      | \$ 18  | \$ 18               |
| Board contributions      | \$ 2,180,941                         |  | 2,180,941           |
| Employee contributions   | 688,689                              |  | 688,689             |
| Total additions          | <u>2,869,630</u>                     | <u>18</u>  | <u>2,869,648</u>    |
| <b>Deductions:</b>       |                                      |  |                     |
| Unemployment payments    | <u>1,981,497</u>                     |  | <u>1,981,497</u>    |
| Total deductions         | <u>1,981,497</u>                     |  | <u>1,981,497</u>    |
| Change in net position   | 888,133                              | 18   | 888,151             |
| Net position - beginning | <u>5,010,284</u>                     | <u>428,818</u>                                   | <u>5,439,102</u>    |
| Net position - ending    | <u>\$ 5,898,417</u>                  | <u>\$ 428,836</u>                                | <u>\$ 6,327,253</u> |

Newark Public Schools  
Student Activity Agency Fund  
Schedule of Cash Receipts and Cash Disbursements  
Year ended June 30, 2018

|  | Balance<br>July<br>1, 2017 | Cash<br>Receipts | Cash<br>Disbursements | Balance<br>June<br>30, 2018 |
|--|----------------------------|------------------|-----------------------|-----------------------------|
| <b>High Schools</b>                                |                            |                  |                       |                             |
| Arts   | \$ 65,994                  | \$ 92,298        | \$ 90,055             | \$ 68,237                   |
| American History High School                       | 5,478                      | 22,667           | 22,626                | 5,519                       |
| Bard High School Early College                     | 10,240                     | 31,979           | 27,782                | 14,437                      |
| Barringer Academy of Arts and Humanities           | 1,797                      | 61,636           | 59,696                | 3,737                       |
| Barringer STEAM                                    | 20,790                     | 136,200          | 126,452               | 30,538                      |
| Central  | 47,345                     | 167,478          | 166,013               | 48,810                      |
| Eagle Academy                                      | 3,613                      | 20,384           | 16,523                | 7,474                       |
| East Side  | 70,723                     | 276,064          | 265,565               | 81,222                      |
| Fast Track Academy                                 | 245                        |                  | 245                   | -                           |
| Malcolm X Shabazz                                  | 35,438                     | 81,003           | 84,743                | 31,698                      |
| UPLIFT Academy (formerly Newark Leadership School) | 4,646                      | 27,995           | 27,326                | 5,315                       |
| Science High School                                | 101,802                    | 191,567          | 203,088               | 90,281                      |
| Technology   | 30,464                     | 121,236          | 112,904               | 38,796                      |
| University   | 44,306                     | 120,978          | 129,424               | 35,860                      |
| Weequahic  | (1,459)                    | 64,894           | 59,128                | 4,307                       |
| West Side  | 52,022                     | 87,432           | 98,818                | 40,636                      |
| Total high schools                                 | <u>493,444</u>             | <u>1,503,811</u> | <u>1,490,388</u>      | <u>506,867</u>              |
| <b>Elementary Schools</b>                          |                            |                  |                       |                             |
| Abington Avenue                                    | 1,266                      | 6,282            | 6,204                 | 1,344                       |
| Ann Street   | 2,218.00                   | 43,667           | 45,595                | 290                         |
| Brick Avon   | 4,570                      | 32,467           | 22,252                | 14,785                      |
| Belmont-Runyon                                     | 1,431                      | 19,371           | 16,471                | 4,331                       |
| Camden Street                                      | 5,272                      | 29,718           | 28,650                | 6,340                       |
| Chancellor Avenue                                  | 11,322                     | 22,060           | 26,537                | 6,845                       |
| Cleveland  | 470                        | 18,990           | 18,957                | 503                         |
| E. Alma Flagg                                      | 445                        | 10,693           | 10,440                | 698                         |
| Early Childhood West                               | 161.00                     | 11,576           | 10,744                | 993                         |
| Early Childhood South                              | 2,976                      | 26,230           | 25,928                | 3,278                       |
| Early Childhood North                              | 2,455                      | 12,735           | 14,275                | 915                         |
| Elliott Street                                     | 5,101                      | 38,471           | 30,571                | 13,001                      |
| First Avenue                                       | 649                        | 8,020            | 8,020                 | 649                         |
| Fourteenth Avenue                                  | 2,849                      | 1,490            | 1,490                 | 2,849                       |
| Franklin   | 677                        | 4,660            | 4,660                 | 677                         |
| George Washington Carver                           | 1,211                      | 18,767           | 19,652                | 326                         |
| Harriet Tubman                                     | 1,578                      | 3,815            | 4,356                 | 1,037                       |
| Hawkins Street                                     | 7,570                      | 26,148           | 26,966                | 6,752                       |
| Hawthorne  | 1,751                      | 34,473           | 34,021                | 2,203                       |

Newark Public Schools  
Student Activity Agency Fund

Schedule of Cash Receipts and Disbursements

Year ended June 30, 2018

|   | Balance<br>July<br>1, 2017 | Cash<br>Receipts    | Cash<br>Disbursements | Balance<br>June<br>30, 2018 |
|---|----------------------------|---------------------|-----------------------|-----------------------------|
| <b>Elementary Schools (continued)</b>   |                            |                     |                       |                             |
| Ivy Hill Elementary                     | \$ 184                     | \$ 4,090            | \$ 4,090              | \$ 184                      |
| Lafayette Street                        | 7                          | 17,537              | 17,393                | 151                         |
| Lincoln                                 | 1,513                      | 12,688              | 13,791                | 410                         |
| Louise A. Spencer                       | 206                        |                     | 206                   | -                           |
| Luis Munoz Marin                        | 1,740                      | 60,317              | 58,250                | 3,807                       |
| North 10th Street School                | 1,412                      | 18,214              | 16,872                | 2,754                       |
| McKinley                                | 9,963                      | 34,143              | 40,854                | 3,252                       |
| Miller Street                           | 1,739                      | 26,268              | 25,253                | 2,754                       |
| Mount Vernon                            | 2,682                      | 33,941              | 30,065                | 6,558                       |
| Oliver Street                           | 2,567                      | 32,965              | 32,847                | 2,685                       |
| Park Elementary                         | 18,685                     | 51,053              | 49,025                | 20,713                      |
| Peshine Avenue                          | 8,896                      | 34,148              | 31,624                | 11,420                      |
| Quitman Street                          | 12,439                     | 37,052              | 37,579                | 11,912                      |
| Rafael Hernandez                        | 1,217                      | 32,478              | 31,901                | 1,794                       |
| Ridge Street                            | 370                        | 10,172              | 8,786                 | 1,756                       |
| Roberto Clemente                        | 482                        | 4,410               | 4,805                 | 87                          |
| South Seventeenth Street                | 14,534                     | 23,077              | 22,818                | 14,793                      |
| South Street                            | 2,585                      | 7,330               | 9,830                 | 85                          |
| Speedway Avenue                         | 379                        | 9,394               | 9,578                 | 195                         |
| Sussex Avenue                           | 6,207                      | 22,194              | 19,086                | 9,315                       |
| Thirteenth Avenue                       | 6,095                      | 42,751              | 47,264                | 1,582                       |
| William H. Horton                       | 324                        | 24,921              | 24,575                | 670                         |
| Wilson Avenue                           | 2,823                      | 41,965              | 41,500                | 3,288                       |
| Total elementary schools                | <u>151,021</u>             | <u>950,741</u>      | <u>933,781</u>        | <u>167,981</u>              |
| <b>Special Education Schools</b>        |                            |                     |                       |                             |
| Branch Brook                            | 2,754                      | 12,687              | 10,006                | 5,435                       |
| Bruce Street                            | 2,754                      | 3,302               | 4,201                 | 1,855                       |
| John F. Kennedy                         | 72                         | 9,082               | 7,380                 | 1,774                       |
| N.J. Regional Day at Newark             | 7,880                      | 17,441              | 9,567                 | 15,754                      |
| Early Childhood Central Samuel Berliner | 2,185                      | 5,489               | 5,238                 | 2,436                       |
| Total special education schools         | <u>15,645</u>              | <u>48,001</u>       | <u>36,392</u>         | <u>27,254</u>               |
| Total all schools                       | <u>\$ 660,110</u>          | <u>\$ 2,502,553</u> | <u>\$ 2,460,561</u>   | <u>\$ 702,102</u>           |

Newark Public Schools  
Payroll Agency Fund

Schedule of Cash Receipts and Cash Disbursements

Year ended June 30, 2018

|   | <b>Balance<br/>July<br/>1, 2017</b> | <b>Cash<br/>Receipts</b> | <b>Cash<br/>Disbursements</b> | <b>Balance<br/>June<br/>30, 2018</b> |
|---|-------------------------------------|--------------------------|-------------------------------|--------------------------------------|
| <b>Assets</b>                               |                                     |                          |                               |                                      |
| Cash and cash equivalents                   | \$ 22,508,440                       | \$ 484,459,170           | \$ 493,281,145                | \$ 13,686,465                        |
| Accounts receivable                         | -                                   |                          | 18,100                        | 18,100                               |
| <b>Total assets</b>                         | <b>\$ 22,508,440</b>                | <b>\$ 484,459,170</b>    | <b>\$ 493,299,245</b>         | <b>\$ 13,704,565</b>                 |
| <b>Liabilities</b>                          |                                     |                          |                               |                                      |
| Payroll deductions and withholdings payable | \$ 7,035,467                        | \$ 471,007,855           | \$ 472,473,590                | \$ 5,569,732                         |
| Accounts payable                            | 15,933                              |                          | 12,223                        | 3,710                                |
| Interfund payable                           | 9,065,952                           | 4,735,796                | 12,694,696                    | 1,107,052                            |
| Summer escrow payroll payable               | 6,391,088                           | 8,733,619                | 8,100,636                     | 7,024,071                            |
| <b>Total liabilities</b>                    | <b>\$ 22,508,440</b>                | <b>\$ 484,477,270</b>    | <b>\$ 493,281,145</b>         | <b>\$ 13,704,565</b>                 |

## Long-Term Debt

Newark Public Schools  
Long-Term Debt

Schedule of Obligations Under Capital Leases

Year ended June 30, 2018

| Series                             | Interest<br>Rate<br>Payable | Amount<br>of<br>Original<br>Issue | Balance<br>July 1, 2017 | Issued<br>Current<br>Year | Retired<br>Current<br>Year | Balance<br>June 30, 2018 |
|------------------------------------|-----------------------------|-----------------------------------|-------------------------|---------------------------|----------------------------|--------------------------|
| Technology Equipment               | 1.200%                      | \$ 5,025,000                      | \$ 1,687,482            |                           | \$ 1,687,482               |                          |
| Various Equipment                  | 1.690%                      | 9,982,516                         |                         | \$ 9,982,516              |                            | \$ 9,982,516             |
| Energy Savings Equipment (Phase 1) | 3.304%                      | 12,669,000                        | 12,534,000              |                           | 1,220,000                  | 11,314,000               |
| Energy Savings Equipment (Phase 2) | 3.640%                      | 4,600,000                         |                         | 4,600,000                 |                            | 4,600,000                |
| <b>Totals</b>                      |                             |                                   | <u>\$ 14,221,482</u>    | <u>\$ 14,582,516</u>      | <u>\$ 2,907,482</u>        | <u>\$ 25,896,516</u>     |



**Statistical Section**

**(Unaudited)**

**Statistical Section**  
**Unaudited**

**Contents**

**Financial Trends**

These schedules contain trend information to help the reader understand how the district's financial performance and well being have changed over time.

**Revenue Capacity**

These schedules contain information to help the reader assess the district's most significant local revenue source, the property tax.

**Debt Capacity**

These schedules present information to help the reader assess the affordability of the district's current levels of outstanding debt and the district's ability to issue additional debt in the future.

**Demographic and Economic Information**

These schedules offer demographic and economic indicators to help the reader understand the environment within which the district's financial activities take place.

**Operating Information**

These schedules contain service and infrastructure data to help the reader understand how the information in the district's financial report relates to the services the district provides and the activities it performs.

*Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports (CAFR) for the relevant year.*

**Newark Public Schools**  
**Net Position by Component**  
**Last Ten Fiscal Years**  
*(accrual basis of accounting)*  
**Unaudited**

|  | June 30,              |                       |                       |                       |                       |                       |                       |                       |                       |                       |
|--|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
|  | 2009                  | 2010                  | 2011                  | 2012                  | 2013                  | 2014                  | 2015                  | 2016                  | 2017                  | 2018                  |
| <b>Governmental activities</b>                     |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |
| Net investment in capital assets                   | \$ 725,298,019        | \$ 761,793,707        | \$ 782,101,169        | \$ 767,452,623        | \$ 744,610,898        | \$ 733,764,445        | \$ 741,112,293        | \$ 744,954,072        | \$ 731,899,036        | \$ 724,717,192        |
| Restricted   | 37,283,091            | 16,829,856            | 10,104,684            | 11,604,684            | 10,104,726            | 15,082,800            | 7,380,484             | 1,980,537             | 13,531,706            | 47,139,001            |
| Unrestricted (Deficit)                             | (77,126,775)          | (92,104,629)          | (74,610,286)          | (60,465,996)          | (56,921,384)          | (76,656,021)          | (420,661,093)         | (415,949,722)         | (408,067,103)         | (424,969,923)         |
| <b>Total governmental activities net position</b>  | <b>\$ 685,454,335</b> | <b>\$ 686,518,934</b> | <b>\$ 717,595,567</b> | <b>\$ 718,591,311</b> | <b>\$ 697,794,240</b> | <b>\$ 672,191,224</b> | <b>\$ 327,831,684</b> | <b>\$ 330,984,887</b> | <b>\$ 337,363,639</b> | <b>\$ 346,886,270</b> |
| <b>Business-type activities</b>                    |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |
| Investment in capital assets                       | \$ 753,111            | \$ 776,452            | \$ 844,403            | \$ 726,439            | \$ 883,196            | \$ 1,065,492          | \$ 1,604,012          | \$ 1,574,480          | \$ 1,219,577          | \$ 1,346,679          |
| Unrestricted (Deficit)                             | 3,672,251             | 4,257,645             | 5,661,349             | 3,408,872             | 4,032,854             | 3,968,265             | 5,423,665             | 5,757,004             | 6,706,356             | 3,630,737             |
| <b>Total business-type activities net position</b> | <b>\$ 4,425,362</b>   | <b>\$ 5,034,097</b>   | <b>\$ 6,505,752</b>   | <b>\$ 4,135,311</b>   | <b>\$ 4,916,050</b>   | <b>\$ 5,033,757</b>   | <b>\$ 7,027,677</b>   | <b>\$ 7,331,484</b>   | <b>\$ 7,925,933</b>   | <b>\$ 4,977,416</b>   |
| <b>Government-wide</b>                             |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |
| Net investment in capital assets                   | \$ 726,051,130        | \$ 762,570,159        | \$ 782,945,572        | \$ 768,179,062        | \$ 745,494,094        | \$ 734,829,937        | \$ 742,716,305        | \$ 746,528,552        | \$ 733,118,613        | \$ 726,063,871        |
| Restricted   | 37,283,091            | 16,829,856            | 10,104,684            | 11,604,684            | 10,104,726            | 15,082,800            | 7,380,484             | 1,980,537             | 13,531,706            | 47,139,001            |
| Unrestricted (Deficit)                             | (73,454,524)          | (87,846,984)          | (68,948,937)          | (57,057,124)          | (52,888,530)          | (72,687,756)          | (415,237,428)         | (410,192,718)         | (401,360,747)         | (421,339,186)         |
| <b>Total government-wide net position</b>          | <b>\$ 689,879,697</b> | <b>\$ 691,553,031</b> | <b>\$ 724,101,319</b> | <b>\$ 722,726,622</b> | <b>\$ 702,710,290</b> | <b>\$ 677,224,981</b> | <b>\$ 334,859,361</b> | <b>\$ 338,316,371</b> | <b>\$ 345,289,572</b> | <b>\$ 351,863,686</b> |

Source: CAFR Schedule A-1

Note: Net position as of and prior to June 30, 2012, is reclassified to reflect the implementation of GASB Statement No. 63, "financial Reporting of Deferred Outflows, Deferred Inflows of Resources and Net Position."

Note: GASB 68 was implemented during the 2015 fiscal year, which required the restatement of beginning net position in the amount of \$21,488,873. This amount is not reflected in the June 30, 2014 Net Position above.

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

|   | Year ended June 30,     |                         |                         |                         |                         |                         |                         |                         |                         |                         |
|---|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
|   | 2009                    | 2010                    | 2011                    | 2012                    | 2013                    | 2014                    | 2015                    | 2016                    | 2017                    | 2018                    |
| <b>Expenses</b>                               |                         |                         |                         |                         |                         |                         |                         |                         |                         |                         |
| <b>Governmental activities</b>                |                         |                         |                         |                         |                         |                         |                         |                         |                         |                         |
| Instruction                                   | \$ 513,232,514          | \$ 530,507,892          | \$ 426,045,957          | \$ 454,561,546          | \$ 486,888,427          | \$ 435,876,001          | \$ 496,209,982          | \$ 503,657,793          | \$ 558,679,819          | \$ 582,815,480          |
| Support Services:                             |                         |                         |                         |                         |                         |                         |                         |                         |                         |                         |
| Attendance/Social Work                        | 16,791,329              | 16,864,953              | 17,133,825              | 18,095,992              | 17,111,453              | 11,766,321              | 10,524,482              | 9,521,164               | 9,268,211               | 10,132,024              |
| Health Services                               | 13,789,041              | 14,171,763              | 13,969,947              | 14,146,572              | 14,573,636              | 14,852,118              | 14,763,745              | 12,853,217              | 12,828,211              | 12,688,438              |
| Other Support Services                        | 117,526,856             | 122,328,869             | 180,953,222             | 179,954,791             | 187,646,817             | 183,473,237             | 175,702,976             | 180,136,242             | 184,092,649             | 190,214,020             |
| Improvement of Instruction                    | 54,475,571              | 50,810,359              | 47,180,292              | 37,681,614              | 40,648,890              | 29,011,740              | 37,413,798              | 37,353,490              | 37,782,898              | 39,009,776              |
| Educational media services                    | 15,318,532              | 13,912,647              | 13,781,922              | 12,357,908              | 11,375,989              | 10,883,625              | 4,533,779               | 3,400,668               | 2,350,340               | 1,994,671               |
| Instructional staff training                  | 1,686,841               | 1,488,460               | 612,479                 | 864,743                 | 1,373,942               | 1,279,920               | 795,733                 | 969,943                 | 409,784                 | 841,347                 |
| General Administration                        | 16,394,389              | 15,253,104              | 12,527,882              | 14,521,791              | 13,762,612              | 16,771,055              | 13,642,251              | 15,244,246              | 11,996,469              | 9,966,860               |
| School Administration                         | 30,164,549              | 30,966,148              | 29,679,125              | 31,376,783              | 35,173,380              | 41,758,747              | 45,908,347              | 43,727,625              | 59,259,167              | 56,568,020              |
| Central Services                              | 14,312,990              | 15,017,692              | 14,250,878              | 16,023,871              | 17,242,698              | 17,356,960              | 16,875,250              | 14,730,059              | 13,695,548              | 16,161,791              |
| Administration information technology         | 7,586,778               | 7,383,557               | 6,303,253               | 7,230,445               | 7,980,556               | 8,198,494               | 7,110,383               | 7,263,931               | 5,284,243               | 7,595,822               |
| Operation and Maintenance of Plant services   | 118,398,366             | 114,985,095             | 112,675,503             | 121,980,592             | 127,892,874             | 111,211,050             | 109,328,790             | 103,490,795             | 105,385,098             | 106,675,148             |
| Student Transportation                        | 33,850,423              | 29,412,159              | 27,647,433              | 33,074,164              | 35,385,355              | 35,645,985              | 40,099,088              | 41,580,587              | 40,500,787              | 40,874,282              |
| Business and other support services           | 1,741,350               | 41,038                  | 18,562                  |                         |                         |                         |                         |                         |                         |                         |
| Special Schools                               | 15,469,794              | 6,089,685               | 4,998,811               | 5,496,435               | 5,837,983               | 3,571,996               | 3,684,294               | 3,367,974               | 3,718,510               | 3,713,931               |
| Charter Schools                               | 60,584,772              | 74,760,510              | 91,108,358              | 116,239,375             | 146,907,531             | 173,990,878             | 208,949,538             | 233,052,397             | 231,865,260             | 240,505,028             |
| Interest on long-term debt                    | 229,701                 | 38,210                  |                         |                         |                         |                         | 32,304                  | 279,665                 | 339,335                 | 666,157                 |
| <b>Total governmental activities expenses</b> | <b>1,031,553,796</b>    | <b>1,044,032,141</b>    | <b>998,887,449</b>      | <b>1,063,606,622</b>    | <b>1,149,802,143</b>    | <b>1,095,648,127</b>    | <b>1,185,574,740</b>    | <b>1,210,629,796</b>    | <b>1,277,456,329</b>    | <b>1,320,422,795</b>    |
| <b>Business-type activities:</b>              |                         |                         |                         |                         |                         |                         |                         |                         |                         |                         |
| Food service                                  | 27,471,009              | 27,762,954              | 25,327,502              | 27,159,149              | 24,661,198              | 24,155,502              | 22,182,116              | 20,860,652              | 21,781,715              | 21,184,175              |
| After School Care Program                     |                         |                         | 351,241                 | 2,861                   |                         |                         |                         |                         |                         |                         |
| Regional Day School                           | 6,341,018               | 6,214,343               | 5,870,576               | 5,773,078               | 5,314,952               | 5,742,915               | 5,421,344               | 5,569,953               | 5,956,008               | 5,818,284               |
| Futures After School Program                  |                         |                         |                         |                         |                         |                         |                         |                         | 211,469                 | 149,900                 |
| <b>Total business-type activities expense</b> | <b>33,812,027</b>       | <b>33,977,297</b>       | <b>31,549,319</b>       | <b>32,935,088</b>       | <b>29,976,150</b>       | <b>29,898,417</b>       | <b>27,603,460</b>       | <b>26,430,605</b>       | <b>27,949,192</b>       | <b>27,152,359</b>       |
| <b>Total primary government</b>               | <b>\$ 1,065,365,823</b> | <b>\$ 1,078,009,438</b> | <b>\$ 1,030,436,768</b> | <b>\$ 1,096,541,710</b> | <b>\$ 1,179,778,293</b> | <b>\$ 1,125,546,544</b> | <b>\$ 1,213,178,200</b> | <b>\$ 1,237,060,401</b> | <b>\$ 1,305,405,521</b> | <b>\$ 1,347,575,154</b> |

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

|   | Year ended June 30,     |                         |                         |                         |                         |                         |                         |                           |                           |                           |
|---|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|---------------------------|---------------------------|---------------------------|
|   | 2009                    | 2010                    | 2011                    | 2012                    | 2013                    | 2014                    | 2015                    | 2016                      | 2017                      | 2018                      |
| <b>Program Revenues</b>                                   |                         |                         |                         |                         |                         |                         |                         |                           |                           |                           |
| <b>Governmental activities:</b>                           |                         |                         |                         |                         |                         |                         |                         |                           |                           |                           |
| Charges for services:                                     |                         |                         |                         |                         |                         |                         |                         |                           |                           |                           |
| Instruction (tuition)                                     | \$ 791,555              | \$ 1,002,030            | \$ 1,006,114            | \$ 523,201              | \$ 583,680              | \$ 774,303              | \$ 1,570,989            | \$ 684,826                | \$ 1,266,183              | \$ 2,536,808              |
| Operating grants and contributions                        | 137,140,276             | 146,018,150             | 156,143,124             | 149,439,638             | 180,389,977             | 144,871,188             | 142,854,573             | 144,060,099               | 154,745,179               | 152,704,018               |
| Capital grants and contributions                          | 85,554,215              | 39,608,529              | 33,330,221              | 3,115,358               | 14,450,484              | 30,654,626              | 50,662,545              | 48,543,882                | 20,406,134                | 28,906,070                |
| <b>Total governmental activities program revenues</b>     | <b>223,486,046</b>      | <b>186,628,709</b>      | <b>190,479,459</b>      | <b>153,078,197</b>      | <b>195,424,141</b>      | <b>176,300,117</b>      | <b>195,088,107</b>      | <b>193,288,807</b>        | <b>176,417,496</b>        | <b>184,146,896</b>        |
| <b>Business-type activities:</b>                          |                         |                         |                         |                         |                         |                         |                         |                           |                           |                           |
| Charges for services:                                     |                         |                         |                         |                         |                         |                         |                         |                           |                           |                           |
| Food service  | 3,615,364               | 2,969,270               | 3,370,543               | 2,808,354               | 637,259                 | 384,120                 | 540,917                 | 160,287                   | 110,268                   | 99,194                    |
| Regional Day  | 6,638,675               | 5,835,833               | 5,670,576               | 5,679,046               | 6,117,016               | 6,387,476               | 6,292,035               | 6,154,982                 | 6,517,596                 | 2,619,671                 |
| After School Care Program                                 |                         | 354,102                 |                         |                         |                         |                         |                         |                           |                           |                           |
| Futures After School Program                              |                         |                         |                         |                         |                         |                         |                         |                           | 213,458                   | 228,595                   |
| Operating grants and contributions                        | 18,582,389              | 20,609,454              | 20,801,208              | 20,921,786              | 21,002,614              | 20,444,528              | 19,357,604              | 19,919,143                | 21,372,625                | 20,997,128                |
| <b>Total business type activities program revenues</b>    | <b>28,836,428</b>       | <b>29,768,659</b>       | <b>29,842,327</b>       | <b>29,409,186</b>       | <b>27,756,889</b>       | <b>27,216,124</b>       | <b>26,190,556</b>       | <b>26,234,412</b>         | <b>28,213,947</b>         | <b>23,944,588</b>         |
| <b>Total district program revenues</b>                    | <b>\$ 252,322,474</b>   | <b>\$ 216,397,368</b>   | <b>\$ 220,321,786</b>   | <b>\$ 182,487,383</b>   | <b>\$ 223,181,030</b>   | <b>\$ 203,516,241</b>   | <b>\$ 221,278,663</b>   | <b>\$ 219,523,219</b>     | <b>\$ 204,631,443</b>     | <b>\$ 208,091,484</b>     |
| <b>Net (Expense)/Revenue</b>                              |                         |                         |                         |                         |                         |                         |                         |                           |                           |                           |
| <b>Governmental activities</b>                            | <b>\$ (808,067,750)</b> | <b>\$ (857,403,432)</b> | <b>\$ (808,407,990)</b> | <b>\$ (910,528,425)</b> | <b>\$ (954,378,002)</b> | <b>\$ (919,348,010)</b> | <b>\$ (990,486,633)</b> | <b>\$ (1,017,340,989)</b> | <b>\$ (1,101,038,833)</b> | <b>\$ (1,136,275,899)</b> |
| <b>Business-type activities</b>                           | <b>(4,975,599)</b>      | <b>(4,208,638)</b>      | <b>(1,706,992)</b>      | <b>(3,525,902)</b>      | <b>(2,219,261)</b>      | <b>(2,682,293)</b>      | <b>(1,412,904)</b>      | <b>(196,193)</b>          | <b>264,755</b>            | <b>(3,207,771)</b>        |
| <b>Total district-wide net expense</b>                    | <b>\$ (813,043,349)</b> | <b>\$ (861,612,070)</b> | <b>\$ (810,114,982)</b> | <b>\$ (914,054,327)</b> | <b>\$ (956,597,263)</b> | <b>\$ (922,030,303)</b> | <b>\$ (991,899,537)</b> | <b>\$ (1,017,537,182)</b> | <b>\$ (1,100,774,078)</b> | <b>\$ (1,139,483,670)</b> |
| <b>General Revenues and Other Changes in Net Position</b> |                         |                         |                         |                         |                         |                         |                         |                           |                           |                           |
| <b>Governmental activities:</b>                           |                         |                         |                         |                         |                         |                         |                         |                           |                           |                           |
| Property taxes levied for general purposes                | \$ 100,213,266          | \$ 100,213,266          | \$ 104,221,797          | \$ 106,842,876          | \$ 108,979,733          | \$ 111,159,328          | \$ 113,382,515          | \$ 115,650,165            | \$ 123,185,636            | \$ 130,337,259            |
| Federal Sources   | 676,776                 | 116,510,553             | 1,401,923               | 25,446,554              | 3,087,939               | 5,250,327               | 2,643,186               | 3,990,690                 | 2,831,362                 | 3,284,349                 |
| State Sources   | 730,542,310             | 641,135,018             | 729,060,419             | 772,141,144             | 786,339,651             | 775,916,428             | 858,659,622             | 887,318,072               | 965,795,107               | 997,911,056               |
| Investment earnings                                       | 1,641,162               | 671,464                 | 357,831                 | 402,321                 | 439,268                 | 337,146                 | 300,577                 | 346,781                   | 367,526                   | 1,255,253                 |
| Miscellaneous income                                      | 5,905,434               | 4,437,730               | 6,942,653               | 7,691,274               | 37,734,340              | 3,881,765               | 6,251,480               | 6,277,946                 | 7,590,362                 | 13,010,613                |
| Transfers   | (5,000,000)             | (4,500,000)             | (2,500,000)             | (1,000,000)             | (3,000,000)             | (2,800,000)             | (2,550,000)             | (500,000)                 |                           |                           |
| Donation of Capital Assets                                | 178,000                 |                         |                         |                         |                         |                         |                         |                           |                           |                           |
| Special items   |                         |                         |                         |                         |                         |                         | 7,410,538               | 7,647,592                 |                           |                           |
| <b>Total governmental activities</b>                      | <b>834,156,948</b>      | <b>858,468,031</b>      | <b>839,484,623</b>      | <b>911,524,169</b>      | <b>933,580,931</b>      | <b>893,744,994</b>      | <b>978,687,380</b>      | <b>1,020,494,192</b>      | <b>1,107,417,585</b>      | <b>1,145,798,530</b>      |
| <b>Business-type activities:</b>                          |                         |                         |                         |                         |                         |                         |                         |                           |                           |                           |
| Miscellaneous income                                      | 637,118                 | 668,614                 | 330,267                 | 152,600                 |                         |                         |                         |                           | 329,694                   | 259,254                   |
| Transfers   | 5,000,000               | 4,500,000               | 2,500,000               | 1,000,000               | 3,000,000               | 2,800,000               | 2,550,000               | 500,000                   |                           |                           |
| <b>Total business-type activities</b>                     | <b>5,637,118</b>        | <b>5,168,614</b>        | <b>2,830,267</b>        | <b>1,152,600</b>        | <b>3,000,000</b>        | <b>2,800,000</b>        | <b>2,550,000</b>        | <b>500,000</b>            | <b>329,694</b>            | <b>259,254</b>            |
| <b>Total district-wide</b>                                | <b>\$ 839,794,066</b>   | <b>\$ 863,636,645</b>   | <b>\$ 842,314,890</b>   | <b>\$ 912,676,769</b>   | <b>\$ 936,580,931</b>   | <b>\$ 896,544,994</b>   | <b>\$ 981,237,380</b>   | <b>\$ 1,020,994,192</b>   | <b>\$ 1,107,747,279</b>   | <b>\$ 1,146,057,784</b>   |
| <b>Change in Net Position</b>                             |                         |                         |                         |                         |                         |                         |                         |                           |                           |                           |
| <b>Governmental activities</b>                            | <b>\$ 26,089,198</b>    | <b>\$ 1,064,599</b>     | <b>\$ 31,076,633</b>    | <b>\$ 995,744</b>       | <b>\$ (20,797,071)</b>  | <b>\$ (25,603,016)</b>  | <b>\$ (11,799,253)</b>  | <b>\$ 3,153,203</b>       | <b>\$ 6,378,752</b>       | <b>\$ 9,522,631</b>       |
| <b>Business-type activities</b>                           | <b>661,519</b>          | <b>959,976</b>          | <b>1,123,275</b>        | <b>(2,373,302)</b>      | <b>780,739</b>          | <b>117,707</b>          | <b>1,137,096</b>        | <b>303,807</b>            | <b>594,449</b>            | <b>(2,948,517)</b>        |
| <b>Total district</b>                                     | <b>\$ 26,750,717</b>    | <b>\$ 2,024,575</b>     | <b>\$ 32,199,908</b>    | <b>\$ (1,377,558)</b>   | <b>\$ (20,016,332)</b>  | <b>\$ (25,485,309)</b>  | <b>\$ (10,662,157)</b>  | <b>\$ 3,457,010</b>       | <b>\$ 6,973,201</b>       | <b>\$ 6,574,114</b>       |

Source: CAFR Schedule A-2

Note: Net position as of and prior to June 30, 2012, is reclassified to reflect the implementation of GASB Statement No. 63, "Financial Reporting of Deferred Outflows, Deferred Inflows of Resources and Net Position."

Note 2: GASB 75 was implemented in the 2018 fiscal year, which increased the state sources and various expense lines from the previous year.

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

|                                    | June 30,              |                        |                        |                       |                       |                        |                        |                        |                       |                      |
|------------------------------------|-----------------------|------------------------|------------------------|-----------------------|-----------------------|------------------------|------------------------|------------------------|-----------------------|----------------------|
|                                    | 2009                  | 2010                   | 2011                   | 2012                  | 2013                  | 2014                   | 2015                   | 2016                   | 2017                  | 2018                 |
| General Fund                       |                       |                        |                        |                       |                       |                        |                        |                        |                       |                      |
| Reserved                           | \$ 30,902,320         | \$ 21,988,801          |                        |                       |                       |                        |                        |                        |                       |                      |
| Unreserved (deficit)               | (33,421,428)          | (50,966,211)           |                        |                       |                       |                        |                        |                        |                       |                      |
| Restricted                         |                       |                        | \$ 9,111,234           | \$ 10,611,234         | \$ 9,111,276          | \$ 14,089,350          | \$ 6,478,074           | \$ 1,096,835           | \$ 12,629,295         | \$ 46,236,587        |
| Unassigned (deficit)               |                       |                        | (24,197,507)           | (10,411,702)          | (8,792,509)           | (28,219,920)           | (42,741,793)           | (44,599,035)           | (20,799,140)          | (30,450,005)         |
| Total general fund (deficit)       | <u>\$ (2,519,108)</u> | <u>\$ (28,977,410)</u> | <u>\$ (15,086,273)</u> | <u>\$ 199,532</u>     | <u>\$ 318,767</u>     | <u>\$ (14,130,570)</u> | <u>\$ (36,263,719)</u> | <u>\$ (43,502,200)</u> | <u>\$ (8,169,845)</u> | <u>\$ 15,786,582</u> |
| All Other Governmental Funds       |                       |                        |                        |                       |                       |                        |                        |                        |                       |                      |
| Reserved                           | \$ 12,942,696         | \$ 23,899,524          |                        |                       |                       |                        |                        |                        |                       |                      |
| Unreserved, reported in:           |                       |                        |                        |                       |                       |                        |                        |                        |                       |                      |
| Special revenue fund (deficit)     | (7,640,270)           | (8,196,761)            |                        |                       |                       |                        |                        |                        |                       |                      |
| Capital projects fund              | 6,178,746             | (17,442,825)           |                        |                       |                       |                        |                        |                        |                       |                      |
| Restricted                         |                       |                        | \$ 993,450             | \$ 993,450            | \$ 993,450            | \$ 993,450             | \$ 902,410             | \$ 12,970,160          | \$ 7,817,220          | \$ 7,117,399         |
| Unassigned (deficit)               |                       |                        | (8,175,086)            | (8,109,391)           | (8,499,619)           | (8,818,897)            | (6,350,125)            | (8,772,910)            | (8,670,426)           | (2,919,852)          |
| Total all other governmental funds | <u>\$ 11,481,172</u>  | <u>\$ (1,740,062)</u>  | <u>\$ (7,181,636)</u>  | <u>\$ (7,115,941)</u> | <u>\$ (7,506,169)</u> | <u>\$ (7,825,447)</u>  | <u>\$ (5,447,715)</u>  | <u>\$ 4,197,250</u>    | <u>\$ (853,206)</u>   | <u>\$ 4,197,547</u>  |

Source: CAFR Schedule B-1

Note: GASB #54 was implemented in the 2011 fiscal year, which required the presentation of fund balances to be reported in different classifications from those presented in prior years (see footnote #1 in the basic financial statements). Prior years have not been restated above and are not required to be.

Note: Net position as of and prior to June 30, 2012, is reclassified to reflect the implementation of GASB Statement No. 63, "financial Reporting of Deferred Outflows, Deferred Inflows of Resources and Net Position."

Newark Public Schools  
 Changes in Fund Balances  
 Governmental Funds  
 Last Ten Fiscal Years  
 Unaudited

|  | Year ended June 30,    |                        |                      |                      |                      |                        |                        |                        |                      |                      |
|--|------------------------|------------------------|----------------------|----------------------|----------------------|------------------------|------------------------|------------------------|----------------------|----------------------|
|  | 2009                   | 2010                   | 2011                 | 2012                 | 2013                 | 2014                   | 2015                   | 2016                   | 2017                 | 2018                 |
| <b>Revenues</b>  |                        |                        |                      |                      |                      |                        |                        |                        |                      |                      |
| Tax levy   | \$ 100,213,266         | \$ 100,213,266         | \$ 104,221,797       | \$ 106,842,876       | \$ 108,979,733       | \$ 111,159,328         | \$ 113,382,515         | \$ 115,650,165         | \$ 123,185,636       | \$ 130,337,259       |
| Tuition charges  | 791,535                | 1,002,030              | 1,006,114            | 523,201              | 583,680              | 774,303                | 1,570,989              | 684,826                | 1,266,183            | 2,536,808            |
| Interest earnings  | 1,465,311              | 593,129                | 254,109              | 329,228              | 359,926              | 256,594                | 213,992                | 253,265                | 278,304              | 883,797              |
| Miscellaneous  | 9,669,342              | 5,930,756              | 22,849,474           | 10,625,659           | 71,569,619           | 6,943,803              | 8,771,481              | 9,733,501              | 13,135,491           | 14,883,212           |
| State sources  | 891,309,718            | 755,312,387            | 834,294,814          | 861,829,480          | 891,966,579          | 894,911,691            | 917,967,405            | 928,132,066            | 937,851,197          | 960,347,640          |
| Federal sources  | 58,839,951             | 186,466,837            | 69,464,903           | 85,713,974           | 58,413,442           | 58,962,826             | 58,131,333             | 55,121,453             | 55,249,123           | 61,229,651           |
| <b>Total revenue</b>   | <b>1,062,289,143</b>   | <b>1,049,518,405</b>   | <b>1,032,091,211</b> | <b>1,065,884,418</b> | <b>1,121,872,979</b> | <b>1,073,008,545</b>   | <b>1,100,037,715</b>   | <b>1,109,575,276</b>   | <b>1,130,965,934</b> | <b>1,170,218,367</b> |
| <b>Expenditures</b>  |                        |                        |                      |                      |                      |                        |                        |                        |                      |                      |
| <b>Current:</b>  |                        |                        |                      |                      |                      |                        |                        |                        |                      |                      |
| Instruction  | 356,857,281            | 368,218,513            | 277,483,905          | 296,397,292          | 312,070,296          | 273,806,049            | 266,719,263            | 252,304,273            | 254,431,721          | 262,031,309          |
| <b>Undistributed current:</b>                                    |                        |                        |                      |                      |                      |                        |                        |                        |                      |                      |
| Instruction  | 56,303,318             | 53,245,909             | 47,077,555           | 49,951,377           | 49,796,694           | 44,471,670             | 43,339,939             | 42,527,283             | 42,407,636           | 44,020,289           |
| Attendance/social work   | 13,255,438             | 13,247,668             | 12,693,496           | 13,275,626           | 12,132,376           | 8,132,357              | 7,185,574              | 6,448,033              | 6,040,560            | 6,820,021            |
| Health services  | 10,914,542             | 11,172,640             | 10,363,654           | 10,409,885           | 10,396,520           | 10,304,393             | 10,119,204             | 8,728,382              | 8,402,235            | 8,595,609            |
| Support services   | 102,165,926            | 105,820,064            | 161,472,248          | 158,389,870          | 159,869,944          | 153,395,406            | 142,700,998            | 144,798,950            | 144,347,011          | 150,316,658          |
| Improvement of instruction                                       | 42,875,813             | 39,369,965             | 35,000,445           | 27,831,755           | 29,182,975           | 20,313,598             | 25,061,777             | 23,360,575             | 21,888,821           | 22,851,843           |
| School library   | 12,327,530             | 10,981,378             | 10,413,256           | 9,111,416            | 8,107,830            | 7,361,888              | 3,127,459              | 2,383,828              | 1,554,766            | 1,432,599            |
| Instructional Staff training                                     | 1,409,598              | 1,221,494              | 503,447              | 760,222              | 1,206,793            | 1,193,317              | 750,024                | 912,927                | 383,327              | 792,097              |
| General administration   | 13,949,671             | 12,416,765             | 10,306,126           | 12,248,480           | 11,174,537           | 13,241,633             | 11,432,534             | 12,513,008             | 9,861,166            | 7,792,249            |
| School administration  | 22,765,959             | 23,086,353             | 21,460,065           | 22,408,118           | 23,872,237           | 28,326,909             | 26,588,826             | 24,283,119             | 29,718,315           | 29,260,655           |
| Central services   | 11,618,171             | 12,041,945             | 10,985,375           | 12,165,767           | 13,083,997           | 12,506,719             | 12,112,199             | 10,415,668             | 9,431,863            | 11,822,795           |
| Administrative information technology                            | 7,545,825              | 6,892,779              | 5,781,697            | 6,926,682            | 7,441,134            | 7,099,087              | 6,045,545              | 6,437,521              | 4,692,509            | 6,290,372            |
| Required maintenance of plant services                           | 16,256,812             | 15,460,429             | 14,329,053           | 18,562,701           | 22,084,347           | 13,659,867             | 14,774,438             | 13,680,296             | 13,388,301           | 19,425,679           |
| Operation of plant (Custodial services)                          | 84,196,912             | 65,334,950             | 60,261,340           | 61,719,825           | 61,296,416           | 55,524,247             | 53,408,803             | 51,293,654             | 51,993,466           | 51,782,638           |
| Security   |                        | 16,520,751             | 15,981,118           | 16,809,031           | 16,152,368           | 16,036,490             | 14,685,671             | 14,156,969             | 13,430,729           | 13,049,551           |
| Student transportation   | 32,814,203             | 28,454,894             | 26,646,891           | 31,739,086           | 33,223,733           | 33,150,548             | 37,239,371             | 38,640,424             | 37,676,432           | 38,698,675           |
| Business and other support services                              | 1,376,390              | 32,222                 | 13,732               |                      |                      |                        |                        |                        |                      |                      |
| Unallocated Benefits   | 100,328,995            | 114,218,789            | 116,027,544          | 117,688,706          | 122,158,252          | 119,664,886            | 118,656,489            | 122,071,641            | 117,487,810          | 112,868,643          |
| On-behalf TPAF pension contributions                             | 23,950,365             | 24,877,760             | 26,141,232           | 35,898,065           | 46,387,263           | 36,079,510             | 43,947,330             | 52,450,130             | 57,873,207           | 63,326,206           |
| On-behalf TPAF social security contrib.                          | 27,854,884             | 28,448,332             | 24,670,434           | 23,902,836           | 24,081,650           | 23,354,474             | 21,810,978             | 20,905,892             | 20,762,825           | 22,341,450           |
| Capital outlay   | 88,728,254             | 52,273,272             | 38,793,470           | 3,115,358            | 14,450,484           | 30,669,531             | 50,753,585             | 48,981,079             | 25,559,074           | 34,720,893           |
| Special schools-current  | 11,945,342             | 4,678,962              | 3,627,207            | 3,981,425            | 4,066,595            | 2,493,703              | 2,858,587              | 2,339,824              | 2,848,596            | 2,879,950            |
| <b>Debt service:</b>   |                        |                        |                      |                      |                      |                        |                        |                        |                      |                      |
| Principal  | 2,492,984              | 1,685,745              |                      |                      |                      |                        |                        |                        | 1,802,473            | 2,907,483            |
| Interest and other charges                                       | 191,289                | 45,852                 |                      |                      |                      |                        |                        |                        | 481,524              | 509,114              |
| Transfer to charter schools                                      | 60,584,772             | 74,760,510             | 91,108,358           | 116,239,375          | 146,907,531          | 173,990,878            | 208,949,538            | 233,052,297            | 231,865,260          | 240,505,028          |
| <b>Total expenditures</b>  | <b>1,102,710,276</b>   | <b>1,084,697,941</b>   | <b>1,021,141,648</b> | <b>1,049,532,918</b> | <b>1,129,143,972</b> | <b>1,084,977,160</b>   | <b>1,122,268,132</b>   | <b>1,132,685,873</b>   | <b>1,108,331,627</b> | <b>1,157,041,806</b> |
| <b>Excess (Deficiency) of revenues over (under) expenditures</b> | <b>(40,421,133)</b>    | <b>(35,179,536)</b>    | <b>10,949,563</b>    | <b>16,351,500</b>    | <b>2,729,007</b>     | <b>(11,968,615)</b>    | <b>(22,230,417)</b>    | <b>(23,110,597)</b>    | <b>22,634,307</b>    | <b>13,176,561</b>    |
| <b>Other financing sources (uses)</b>                            |                        |                        |                      |                      |                      |                        |                        |                        |                      |                      |
| Capital lease proceeds   |                        |                        |                      |                      |                      |                        | 5,025,000              | 10,998,955             |                      | 14,582,516           |
| City of Newark bond proceeds                                     |                        |                        |                      |                      |                      |                        |                        |                        |                      | 1,248,101            |
| Transfers in   | 25,371,497             | 20,490,484             | 19,347,938           | 20,729,469           | 17,460,939           | 18,628,611             | 21,886,831             | 16,124,861             | 19,466,785           | 14,139,509           |
| Transfers out  | (30,371,497)           | (24,990,484)           | (21,847,938)         | (21,729,469)         | (20,460,939)         | (21,428,611)           | (24,436,831)           | (16,624,861)           | (19,466,785)         | (14,139,509)         |
| <b>Total other financing sources (uses)</b>                      | <b>(5,000,000)</b>     | <b>(4,500,000)</b>     | <b>(2,500,000)</b>   | <b>(1,000,000)</b>   | <b>(3,000,000)</b>   | <b>(2,800,000)</b>     | <b>(2,550,000)</b>     | <b>10,498,955</b>      | <b>-</b>             | <b>15,830,617</b>    |
| <b>Special items</b>   |                        |                        |                      |                      |                      |                        |                        | 15,018,126             | 7,647,592            |                      |
| <b>Net change in fund balances</b>                               | <b>\$ (45,421,133)</b> | <b>\$ (39,679,536)</b> | <b>\$ 8,449,563</b>  | <b>\$ 15,351,500</b> | <b>\$ (270,993)</b>  | <b>\$ (14,768,615)</b> | <b>\$ (24,780,417)</b> | <b>\$ (12,611,642)</b> | <b>\$ 30,281,899</b> | <b>\$ 29,007,178</b> |
| <b>Debt Service as a percentage of noncapital Expenditures</b>   | 0.26%                  | 0.17%                  | 0.00%                | 0.00%                | 0.00%                | 0.00%                  | 0.00%                  | 0.00%                  | 0.21%                | 0.30%                |

Source: CAFR Schedule B-2

Note:  
 Noncapital expenditures are total expenditures less capital outlay.

Newark Public Schools  
 General Fund Other Local Revenue By Source  
 Last Ten Fiscal Years  
 Unaudited

| Fiscal Year<br>Ended June 30, | Interest on<br>Investments | Tuition<br>Revenue | Rebates      | Rentals   | Misc.        | Total        |
|-------------------------------|----------------------------|--------------------|--------------|-----------|--------------|--------------|
| 2009                          | \$ 1,462,161               | \$ 791,555         | \$ 1,979,311 | \$ 5,000  | \$ 3,921,123 | \$ 8,159,150 |
| 2010                          | 379,194                    | 1,002,030          | 1,614,533    | 149,550   | 2,673,647    | 5,818,954    |
| 2011                          | 252,273                    | 1,006,114          | 1,909,915    | 428,444   | 4,335,145    | 7,931,891    |
| 2012                          | 328,331                    | 523,201            | 1,627,665    | 947,371   | 5,471,383    | 8,897,951    |
| 2013                          | 359,063                    | 583,680            | 1,747,413    | 1,469,709 | 3,464,467    | 7,624,332    |
| 2014                          | 255,737                    | 774,303            | 221,226      | 1,434,439 | 2,470,086    | 5,155,791    |
| 2015                          | 213,261                    | 1,570,989          | 178,313      | 1,846,707 | 3,960,882    | 7,770,152    |
| 2016                          | 234,022                    | 684,826            | 844,841      | 2,046,123 | 3,480,498    | 7,290,310    |
| 2017                          | 245,309                    | 1,266,183          | 189,833      | 1,624,018 | 5,865,733    | 9,191,076    |
| 2018                          | 855,569                    | 2,536,808          | 358,384      | 2,088,260 | 10,935,425   | 16,774,446   |

Source: District Records



**Newark Public Schools  
Assessed Value and Estimated Actual Value of Taxable Property  
Last Ten Fiscal Years  
Unaudited**

| <b>Fiscal Year Ended June 30,</b> | <b>Vacant Land</b> | <b>Residential</b> | <b>Commercial</b> | <b>Industrial</b> | <b>Apartment</b> | <b>Tax Exempt Property</b> | <b>Public Utilities <sup>a</sup></b> | <b>Total Assessed Value</b> | <b>Less: Tax Exempt Property</b> | <b>Net Valuation Taxable</b> | <b>Estimated Actual (County Equalized) Value</b> | <b>Total Direct School Tax Rate <sup>b</sup></b> |
|-----------------------------------|--------------------|--------------------|-------------------|-------------------|------------------|----------------------------|--------------------------------------|-----------------------------|----------------------------------|------------------------------|--|--|
| 2009                              | \$ 455,561,500     | \$ 5,271,457,100   | \$ 3,605,486,900  | \$ 878,639,300    | \$ 725,124,200   | \$ 7,504,694,999           | \$ 65,060,400                        | \$ 18,506,024,399           | \$ 7,504,694,999                 | \$ 11,001,329,400            | \$ 19,450,553,518                                | \$ 0.897   |
| 2010                              | 429,501,600        | 5,353,318,500      | 3,304,671,200     | 894,872,000       | 723,150,500      | 7,783,619,699              | 63,320,000                           | 18,552,453,499              | 7,783,619,699                    | 10,768,833,800               | 19,166,383,151                                   | 0.997  |
| 2011                              | 417,669,600        | 5,430,378,500      | 3,309,787,300     | 884,892,400       | 725,724,700      | 7,708,351,399              | 71,477,200                           | 18,548,281,099              | 7,708,351,399                    | 10,839,929,700               | 15,828,976,187                                   | 1.033  |
| 2012                              | 413,791,300        | 5,504,848,400      | 3,275,561,566     | 872,839,600       | 733,795,600      | 7,723,906,099              | 70,567,234                           | 18,595,309,799              | 7,723,906,099                    | 10,871,403,700               | 14,588,448,151                                   | 1.044  |
| 2013                              | N/A                | N/A                | N/A               | N/A               | N/A              | 10,961,729,900             | 83,697,945                           | 23,941,252,145              | 10,961,729,900                   | 12,979,522,245               | 13,851,583,566                                   | 0.882  |
| 2014                              | N/A                | N/A                | N/A               | N/A               | N/A              | 11,023,124,300             | 71,525,800                           | 23,458,736,411              | 11,023,124,300                   | 12,435,612,111               | 14,055,479,957                                   | 0.937  |
| 2015                              | N/A                | N/A                | N/A               | N/A               | N/A              | 11,181,566,900             | 77,950,600                           | 23,527,521,500              | 11,181,566,900                   | 12,345,954,600               | 14,075,593,561                                   | 0.919  |
| 2016                              | N/A                | N/A                | N/A               | N/A               | N/A              | 11,256,046,500             | 82,061,076                           | 23,492,147,676              | 11,256,046,500                   | 12,236,101,176               | 13,772,278,770                                   | 0.967  |
| 2017                              | N/A                | N/A                | N/A               | N/A               | N/A              | 11,331,981,400             | 80,837,700                           | 23,483,081,700              | 11,331,981,400                   | 12,151,100,300               | 14,267,991,416                                   | 1.034  |
| 2018                              | N/A                | N/A                | N/A               | N/A               | N/A              | 11,318,999,400             | 73,099,500                           | 23,352,166,600              | 11,318,999,400                   | 12,033,167,200               | 15,587,558,213                                   | 1.085  |

Source: Municipal Tax Assessor

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

<sup>a</sup> Taxable Value of Machinery, Implements and Equipment of telephone, Telgraph and Messenger System Companies

<sup>b</sup> Tax Rates are per \$100

N/A- Information not provided by City of Newark

Newark Public Schools  
 Direct and Overlapping Property Tax Rates  
 Last Ten Fiscal Years  
*(rate per \$100 of assessed value)*  
 Unaudited

Overlapping Rates

| <u>Year Ended<br/>June 30,</u> | <b>Newark<br/>Public<br/>Schools<br/>Total Direct<br/>School Tax<br/>Rate</b> |          |          | <b>City of<br/>Newark</b> | <b>Essex<br/>County</b> | <b>Total Direct<br/>and<br/>Overlapping<br/>Tax Rate</b> |
|--------------------------------|---|----------|----------|---------------------------|-------------------------|--|
| 2009                           | \$ 0.897  | \$ 1.190 | \$ 0.652 | \$ 2.739                  |                         |  |
| 2010                           | 0.997   | 1.487    | 0.696    | 3.180                     |                         |  |
| 2011                           | 1.033   | 1.607    | 0.688    | 3.328                     |                         |  |
| 2012                           | 1.044   | 1.699    | 0.709    | 3.452                     |                         |  |
| 2013                           | 0.882   | 1.493    | 0.578    | 2.953                     |                         |  |
| 2014                           | 0.937   | 1.616    | 0.545    | 3.098                     |                         |  |
| 2015                           | 0.919   | 1.776    | 0.572    | 2.348                     |                         |  |
| 2016                           | 0.967   | 1.847    | 0.581    | 3.395                     |                         |  |
| 2017                           | 1.034   | 1.892    | 0.588    | 3.514                     |                         |  |
| 2018                           | 1.085   | 1.945    | 0.605    | 3.635                     |                         |  |

**Source: Municipal Tax Collector**

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

| Tax Payer                                   | 2018                   |                 |  | 2009                    |                 |  |
|---|------------------------|-----------------|--|-------------------------|-----------------|--|
|   | Taxable Assessed Value | Rank [Optional] | % of Total District Net Assessed Value | Taxable Assessed Value  | Rank [Optional] | % of Total District Net Assessed Value |
| The Prudential Insurance Company of America | \$ 175,271,296         | 1               | 0.75%                                  | \$ 180,789,900          | 2               | 0.98%                                  |
| NJBT Co.                                    | 94,716,704             | 4               | 0.40%                                  |                         |                 |  |
| Anheuser-Busch Companies Inc.               | 125,000,000            | 2               | 0.53%                                  | 261,945,400             | 1               | 1.42%                                  |
| Three Penn Plaza (Horizon)                  | 90,000,000             | 5               | 0.38%                                  |                         |                 |  |
| Prudential Newark Realty, LLC               | 108,535,600            | 3               | 0.46%                                  |                         |                 |  |
| 2 Gateway Center Partners                   | 74,141,800             | 8               | 0.32%                                  | 105,000,000             | 5               | 0.57%                                  |
| Wells REIT II                               |                        |                 |  | 121,783,200             | 4               | 0.66%                                  |
| Newark Legal Port Authority (c/o B. Myones) | 85,261,800             | 6               | 0.36%                                  |                         |                 |  |
| ONC Tower Urban Renewal                     | 75,606,500             | 7               | 0.32%                                  |                         |                 |  |
| Bell Atlantic / Verizon                     | 64,813,100             | 9               | 0.28%                                  | 153,910,100             | 3               | 0.83%                                  |
| 520 Broad Street Association                | 62,630,000             | 10              | 0.27%                                  | 95,232,400              | 6               | 0.51%                                  |
| Third Newark Gateway                        |                        |                 |  | 87,231,300              | 7               | 0.47%                                  |
| Advance Gateway                             |                        |                 |  | 85,287,600              | 8               | 0.46%                                  |
| Market Halsey Urban Renewal                 |                        |                 |  | 83,108,500              | 9               | 0.45%                                  |
|   |                        |                 |  | 75,537,600              | 10              | 0.41%                                  |
| Total                                       | <u>\$ 955,976,800</u>  |                 | <u>4.07%</u>                           | <u>\$ 1,249,826,000</u> |                 | <u>6.75%</u>                           |

Source: Municipal Tax Assessor

Newark Public Schools  
Property Tax Levies and Collections  
Last Ten Fiscal Years  
Unaudited

| Fiscal<br>Year<br>Ended<br>June 30, | Taxes Levied for<br>the Fiscal Year | Collected within the Fiscal Year<br>of the Levy <sup>a</sup> |                       | Collection in<br>Subsequent Years |
|-------------------------------------|-------------------------------------|--|-----------------------|-----------------------------------|
|                                     |                                     | Amount   | Percentage<br>of Levy |                                   |
| 2009                                | \$ 100,213,266                      | \$ 100,213,266   | 100.00%               |                                   |
| 2010                                | 100,213,266                         | 86,106,633   | 85.92%                | \$ 14,106,633                     |
| 2011                                | 104,221,797                         | 91,110,898   | 87.42%                | 13,110,899                        |
| 2012                                | 106,842,876                         | 106,842,876  | 100.00%               |                                   |
| 2013                                | 108,979,733                         | 108,979,733  | 100.00%               |                                   |
| 2014                                | 111,159,328                         | 111,159,328  | 100.00%               |                                   |
| 2015                                | 113,382,515                         | 113,382,515  | 100.00%               |                                   |
| 2016                                | 115,650,165                         | 115,650,165  | 100.00%               |                                   |
| 2017                                | 123,185,636                         | 123,185,636  | 100.00%               |                                   |
| 2018                                | 130,337,259                         | 130,337,259  | 100.00%               |                                   |

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

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

Newark Public Schools  
Ratios of Outstanding Debt by Type  
Last Ten Fiscal Years  
Unaudited

| Fiscal Year<br>Ended June 30, | Governmental Activities |               |  | Total District | Percentage of<br>Personal Income<br><sup>a</sup> | Per Capita <sup>a</sup> |
|-------------------------------|-------------------------|---------------|--|----------------|--|-------------------------|
|                               | Capital Leases          | Notes Payable |  |                |  |                         |
| 2009                          | \$ 1,685,745            | \$ 20,000,000 |  | \$ 21,685,745  | 0.23%  | \$ 48,901               |
| 2010                          |                         | 25,000,000    |  | 25,000,000     | 0.20%  | 50,791                  |
| 2011                          |                         | 25,000,000    |  | 25,000,000     | 0.21%  | 52,956                  |
| 2012                          |                         |               |  | -              | 0.00%  | 54,879                  |
| 2013                          |                         | 20,000,000    |  | 20,000,000     | 0.27%  | 54,603                  |
| 2014                          |                         | 30,000,000    |  | 30,000,000     | N/A  | 29,424                  |
| 2015                          | 5,025,000               | 30,000,000    |  | 35,025,000     | N/A  | N/A                     |
| 2016                          | 16,023,955              | 30,000,000    |  | 46,023,955     | N/A  | N/A                     |
| 2017                          | 14,221,482              | 30,000,000    |  | 44,221,482     | N/A  | N/A                     |
| 2018                          | 25,896,516              | 30,000,000    |  | 55,896,516     | N/A  | N/A                     |

Source: District CAFR Schedule I-2

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

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

N/A Data not available.

Newark Public Schools  
 Ratios of Net General Bonded Debt Outstanding-City of Newark  
 Last Ten Fiscal Years  
 Unaudited

| Fiscal Year<br>Ended June<br>30, | General Bonded<br>Debt Outstanding      |   | Percentage of<br>Actual Taxable<br>Value <sup>a</sup> of Property | Per Capita <sup>b</sup> |
|----------------------------------|---|---|---|-------------------------|
|                                  | General<br>Obligation Bonds<br>- Type I | Net General<br>Bonded Debt<br>Outstanding |   |                         |
| 2009                             | \$ 135,840,000                          | \$ 135,840,000                            | 1.23%   | \$ 48,901               |
| 2010                             | 126,295,000                             | 126,295,000                               | 1.17%   | 50,791                  |
| 2011                             | 97,957,000                              | 97,957,000                                | 0.90%   | 52,956                  |
| 2012                             | 88,142,000                              | 88,142,000                                | 0.81%   | 54,879                  |
| 2013                             | 78,012,000                              | 78,012,000                                | 0.60%   | 54,603                  |
| 2014                             | 88,599,977                              | 88,599,977                                | 0.71%   | 29,424                  |
| 2015                             | 62,332,000                              | 62,332,000                                | 0.50%   | N/A                     |
| 2016                             | 59,527,000                              | 59,527,000                                | 0.49%   | N/A                     |
| 2017                             | 53,062,000                              | 53,062,000                                | 0.44%   | N/A                     |
| 2018                             | 46,397,000                              | 46,397,000                                | 0.39%   | N/A                     |

Source: City of Newark Finance Department

<sup>a</sup> See J-6 for property tax data.

<sup>b</sup> Population data can be found in J-14.

N/A Data is not available.

Newark Public Schools  
 Direct and Overlapping Governmental Activities Debt  
 As of June 30, 2018  
 Unaudited

| <u>Governmental Unit</u>                          | A                              | B  | A x B = C<br>C                               |
|---|--------------------------------|--|--|
|   | Debt Outstanding               | Estimated<br>Percentage<br>Applicable <sup>a</sup> | Estimated<br>Share of<br>Overlapping<br>Debt |
| County of Essex                                   | \$ 986,838,661                 | 16.44%   | \$ 162,236,276                               |
| Passaic Valley Sewerage Commission:               |                                |  |  |
| Senior Bonds                                      | 147,850,000                    | 28.79%   | 42,566,015                                   |
| Subordinated Bonds                                | 91,409,266                     | 28.79%   | 26,316,728                                   |
| Other debt  |                                |  |  |
| North Jersey Water Supply:                        |                                |  |  |
| Wanaque South Project                             | 8,955,195                      | 27.91%   | 2,499,664                                    |
| Wanaque North Project                             | 10,855,065                     | 40.50%   | 4,396,301                                    |
| Subtotal, overlapping debt                        | <u>1,245,908,187</u>           |  | <u>238,014,983</u>                           |
| Newark Public Schools Direct Debt (Type I)        | 46,397,000                     |  | 46,397,000                                   |
| <b>Total direct and overlapping debt (Type I)</b> | <u><u>\$ 1,292,305,187</u></u> |  | <u><u>\$ 284,411,983</u></u>                 |

**Sources:** Assessed value data used to estimate applicable percentages provided by the Essex County Board of Taxation.

**Note:** Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the District. This schedule estimates the portion of the outstanding debt of those overlapping governments that is born by the residents and businesses of the City of Newark. This process recognizes that, when considering the District's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping payment.

<sup>a</sup> For debt repaid with property taxes, the percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of another governmental unit's taxable value that is within the district's boundaries and dividing it by each unit's total taxable value.

**Newark Public Schools  
Legal Debt Margin Information  
Last Ten Fiscal Years  
Unaudited**

**Legal Debt Margin Calculation for Fiscal Year 2018**

|   | 2009                    | 2010                    | 2011                    | 2012                    | 2013                    | 2014                  | 2015                    | 2016                    | 2017                    | 2018                    |
|---|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-----------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| <b>Debt limit</b>   | \$ 1,362,442,891        | \$ 1,449,733,853        | \$ 1,398,855,316        | \$ 1,243,336,275        | \$ 1,163,635,742        | \$ 1,062,438,395      | \$ 1,133,213,645        | \$ 1,117,422,728        | \$ 1,123,089,700        | \$ 1,163,408,757        |
| <b>Total net debt applicable to limit*</b>                                      | <u>135,840,000</u>      | <u>126,295,000</u>      | <u>97,957,000</u>       | <u>88,142,000</u>       | <u>78,012,000</u>       | <u>88,599,977</u>     | <u>62,332,000</u>       | <u>59,527,000</u>       | <u>53,062,000</u>       | <u>46,397,000</u>       |
| <b>Legal debt margin</b>  | <u>\$ 1,074,383,935</u> | <u>\$ 1,226,602,891</u> | <u>\$ 1,323,438,853</u> | <u>\$ 1,300,898,316</u> | <u>\$ 1,085,623,742</u> | <u>\$ 973,838,418</u> | <u>\$ 1,070,881,645</u> | <u>\$ 1,057,895,728</u> | <u>\$ 1,070,027,700</u> | <u>\$ 1,117,011,757</u> |
| <b>Total net debt applicable to the limit<br/>as a percentage of debt limit</b> | 9.97%                   | 8.71%                   | 7.00%                   | 7.09%                   | 6.70%                   | 8.34%                 | 5.50%                   | 5.33%                   | 4.72%                   | 3.99%                   |

Equalized valuation basis

|       |                          |
|-------|--------------------------|
| 2018  | \$ 15,587,558,213        |
| 2017  | 14,267,991,416           |
| 2016  | <u>13,772,278,770</u>    |
| Total | <u>\$ 43,627,828,399</u> |

|   |                               |
|---|-------------------------------|
| Average equalized valuation of taxable property | <u>\$ 14,542,609,466</u>      |
| Debt limit (8% of average equalization value)   | \$ 1,163,408,757 <sup>a</sup> |
| Total Net Debt Applicable to Limit              | <u>46,397,000</u>             |
| Legal debt margin                               | <u>\$ 1,117,011,757</u>       |

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

<sup>a</sup> Limit set by NJSA 18A:24-19 for a K through 12 district; other % limits would be applicable for other district types.

\* Represents Type I school debt



Newark Public Schools  
Demographic and Economic Statistics  
Last Ten Fiscal Years  
Unaudited

| <u>Year</u> | <u>Population <sup>a</sup></u> | <u>Personal Income <sup>b</sup></u> | <u>Per Capita<br/>Personal<br/>Income <sup>c</sup></u> | <u>Unemployment<br/>Rate <sup>d</sup></u> |
|-------------|--------------------------------|-------------------------------------|--|---|
| 2009        | 277,377                        | \$ 14,270,491,896                   | \$ 51,448  | 14.30%                                    |
| 2010        | 278,154                        | 14,427,847,980                      | 51,870   | 15.00%                                    |
| 2011        | 277,942                        | 15,103,924,164                      | 54,342   | 15.20%                                    |
| 2012        | 278,346                        | 15,262,546,218                      | 54,833   | 15.00%                                    |
| 2013        | 279,139                        | 15,460,392,654                      | 55,386   | 13.40%                                    |
| 2014        | 280,441                        | 16,174,154,234                      | 57,674   | 8.60%                                     |
| 2015        | 281,100                        | 16,874,433,000                      | 60,030   | 10.20%                                    |
| 2016        | 281,764                        | 16,867,238,332                      | 59,863   | 7.90%                                     |
| 2017        | 284,386                        | 17,024,199,118                      | 59,863   | 7.90%                                     |
| 2018        | 285,154                        | 17,362,171,598                      | 60,887   | 7.40%                                     |

**Source:**

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

<sup>b</sup> Personal income has been estimated based upon the municipal population and per capita personal income presented

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

<sup>d</sup> Unemployment data provided by the NJ Dept of Labor and Workforce Development

Newark Public Schools  
Principal Employers  
Current Year and Nine Years Ago  
Unaudited

| Employer                               | 2018           |                    |  | 2009           |                    |  |
|--|----------------|--------------------|--|----------------|--------------------|--|
|  | Employees      | Rank<br>[Optional] | Percentage of<br>Total<br>Employment<br>Reported | Employees      | Rank<br>[Optional] | Percentage of<br>Total<br>Employment<br>Reported |
| Newark Liberty International Airport   | 24,500         | 1                  | 21%  | 24,000         | 1                  | 23%  |
| University of Medicine/Dentistry       | 20,700         | 2                  | 18%  | 11,000         | 5                  | 11%  |
| Verizon Communications                 | 15,800         | 3                  | 13%  | 17,100         | 2                  | 17%  |
| Continental-United Airlines            | 13,400         | 4                  | 11%  | 11,000         | 4                  | 11%  |
| Public Service Enterprise Group        | 12,945         | 5                  | 11%  | 10,800         | 6                  | 10%  |
| Robert Wood Johnson Health             | 11,000         | 6                  | 9%   |                |                    | 0%   |
| Prudential Financial, Inc              | 8,743          | 7                  | 7%   | 16,850         | 3                  | 16%  |
| Newark Public Schools                  | 5,595          | 8                  | 5%   |                |                    | 0%   |
| Horizon Blue Cross & Blue Shield of NJ | 5,523          | 9                  | 5%   | 3,900          | 9                  | 4%   |
| Prudential Insurance                   |                |                    | 0%   | 4,492          | 7                  | 4%   |
| City of Newark                         |                |                    | 0%   | 3,984          | 8                  | 4%   |
|  | <u>118,206</u> |                    | <u>100.00%</u>                                   | <u>103,126</u> |                    | <u>100.00%</u>                                   |

Source: Various

## Newark Public Schools

## Full-time Equivalent District Employees by Function/Program

| <b>Function/Program</b>                  | <b>Last Ten Fiscal Years</b><br><i>(Unaudited)</i> |              |              |              |              |              |              |              |              |              |
|--|--|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
|  | <b>2009</b>  | <b>2010</b>  | <b>2011</b>  | <b>2012</b>  | <b>2013</b>  | <b>2014</b>  | <b>2015</b>  | <b>2016</b>  | <b>2017</b>  | <b>2018</b>  |
| <b>Instruction</b>                       |  |              |              |              |              |              |              |              |              |              |
| Regular                                  | 3,540  | 3,512        | 3,122        | 3,277        | 3,276        | 3,121        | 2,847        | 2,694        | 2,934        | 2,941        |
| Other instruction                        | 625  | 579          | 529          | 440          | 457          | 444          | 416          | 381          | 490          | 427          |
| <b>Support Services:</b>                 |  |              |              |              |              |              |              |              |              |              |
| Student and instruction related services | 1,575  | 1,481        | 1,379        | 1,266        | 1,249        | 1,230        | 870          | 678          | 858          | 930          |
| General administration                   | 82   | 65           | 73           | 75           | 76           | 65           | 43           | 26           | 42           | 43           |
| School administrative services           | 236  | 225          | 244          | 247          | 45           | 279          | 291          | 398          | 349          | 365          |
| Other administrative services            |  |              |              |              |              |              |              |              |              |              |
| Central services                         | 187  | 172          | 151          | 157          | 161          | 170          | 145          | 110          | 118          | 125          |
| Administrative information technology    | 24   | 24           | 25           | 29           | 30           | 32           | 25           | 24           | 25           | 25           |
| Plant operations and maintenance         | 1,243  | 1,240        | 1,011        | 1,001        | 904          | 854          | 775          | 649          | 765          | 815          |
| Pupil transportation                     | 18   | 17           | 17           | 19           | 17           | 17           | 18           | 16           | 19           | 36           |
| Other support services                   | 264  | 296          | 307          | 216          | 271          | 56           | 226          | 206          | 133          | 143          |
| <b>Food Service</b>                      | 203  | 196          | 176          | 136          | 134          | 133          | 217          | 171          | 239          | 266          |
| <b>Total</b>                             | <b>7,997</b>                                       | <b>7,807</b> | <b>7,034</b> | <b>6,863</b> | <b>6,620</b> | <b>6,401</b> | <b>5,872</b> | <b>5,353</b> | <b>5,971</b> | <b>6,116</b> |

Source: District Personnel Records

Newark Public Schools

Operating Statistics

Last Ten Fiscal Years

(Unaudited)

| Fiscal Year | Enrollment | Operating Expenditures <sup>a</sup> | Cost Per Pupil | Percentage Change | Teaching Staff <sup>b</sup> | Pupil/Teacher Ratio |               |                    | Average Daily Enrollment (ADE) <sup>c</sup> | Average Daily Attendance (ADA) <sup>c</sup> | % Change in Average Daily Enrollment | Student Attendance Percentage |
|-------------|------------|-------------------------------------|----------------|-------------------|-----------------------------|---------------------|---------------|--------------------|---|---|--------------------------------------|-------------------------------|
|             |            |                                     |                |                   |                             | Elementary          | Middle School | Senior High School |   |   |                                      |                               |
| 2009        | 46,122     | \$ 1,011,297,749                    | \$ 21,927      | -3.02%            | 4,246                       | 1:21                | 1:21          | 1:20               | 39,619                                      | 35,792                                      | -1.40%                               | 90.34%                        |
| 2010        | 45,151     | 1,030,693,072                       | 22,828         | 4.11%             | 4,387                       | 1:21                | 1:21          | 1:20               | 39,275                                      | 35,959                                      | -0.87%                               | 91.56%                        |
| 2011        | 45,625     | 982,348,178                         | 21,531         | -5.68%            | 3,939                       | 1:21                | 1:21          | 1:20               | 38,497                                      | 35,192                                      | -1.98%                               | 91.41%                        |
| 2012        | 45,525     | 1,046,417,560                       | 22,986         | 6.76%             | 3,282                       | 1:21                | 1:21          | 1:20               | 37,445                                      | 34,540                                      | -2.73%                               | 92.24%                        |
| 2013        | 46,773     | 1,114,693,488                       | 23,832         | 3.68%             | 3,247                       | 1:21                | 1:21          | 1:20               | 37,022                                      | 33,904                                      | -1.13%                               | 91.58%                        |
| 2014        | 48,278     | 1,054,307,629                       | 21,838         | -8.37%            | 3,156                       | 1:21                | 1:21          | 1:20               | 37,177                                      | 33,825                                      | 0.42%                                | 90.98%                        |
| 2015        | 49,259     | 1,071,513,547                       | 21,753         | -0.39%            | 2,994                       | 1:21                | 1:21          | 1:20               | 35,976                                      | 35,552                                      | -3.23%                               | 98.82%                        |
| 2016        | 49,419     | 1,083,704,794                       | 21,929         | 0.81%             | 2,733                       | 1:21                | 1:22          | 1:20               | 36,041                                      | 32,659                                      | 0.18%                                | 90.62%                        |
| 2017        | 50,136     | 1,080,488,556                       | 21,551         | -1.72%            | 2,748                       | 1:20                | 1:21          | 1:20               | 35,964                                      | 32,438                                      | -0.21%                               | 90.20%                        |
| 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%                        |

Sources: District records

Note: Enrollment based on annual October district count.

<sup>a</sup> Operating expenditures equal total governmental funds expenditures less debt service and capital projects / outlay.

<sup>b</sup> Teaching staff includes only full-time equivalents of certificated staff.

<sup>c</sup> Average daily enrollment and average daily attendance are obtained from the School Register Summary (SRS).

Newark Public Schools  
School Building Information  
Last Ten Fiscal Years  
Unaudited

| School Facility                           | 2009    | 2010    | 2011    | 2012    | 2013    | 2014    | 2015    | 2016    | 2017    | 2018    |
|---|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| <b>Arts</b>                               |         |         |         |         |         |         |         |         |         |         |
| Square Feet                               | 200,000 | 200,000 | 200,000 | 195,994 | 198,324 | 198,324 | 198,324 | 198,324 | 198,324 | 198,324 |
| Capacity (students)                       | 817     | 616     | 616     | 616     | 552     | 552     | 552     | 552     | 552     | 552     |
| Enrollment                                | 591     | 559     | 593     | 646     | 687     | 694     | 701     | 713     | 713     | 665     |
| <b>American History High (Montgomery)</b> |         |         |         |         |         |         |         |         |         |         |
| Square Feet                               | 115,485 | 115,485 | 115,485 | 116,506 | 117,509 | 117,509 | 117,509 | 117,509 | 117,509 | 117,509 |
| Capacity (students)                       | 357     | 357     | 357     | 357     | 718     | 718     | 718     | 718     | 718     | 718     |
| Enrollment                                | 280     | 291     |         | 289     | 340     | 400     | 467     | 450     | 450     | 474     |
| <b>Barringer</b>                          |         |         |         |         |         |         |         |         |         |         |
| Square Feet                               | 295,480 | 295,480 | 295,480 | 296,708 | 296,708 | 296,708 | 296,708 | 296,708 | 296,708 | 296,708 |
| Capacity (students)                       | 1,650   | 1,650   | 1,650   | 1,650   | 1,029   | 1,029   | 1,029   | 1,029   | 1,029   | 1,029   |
| Enrollment                                | 1,763   | 1,568   | 1,872   | 1,414   | 1,291   | 1,272   | 1,407   | 1,330   | 1,330   | 1,551   |
| <b>Central</b>                            |         |         |         |         |         |         |         |         |         |         |
| Square Feet                               | 207,365 | 260,000 | 260,000 | 261,361 | 261,361 | 261,361 | 261,361 | 261,361 | 261,361 | 261,361 |
| Capacity (students)                       | 1,202   | 1,200   | 1,200   | 1,200   | 1,015   | 1,015   | 1,015   | 1,015   | 1,015   | 1,015   |
| Enrollment                                | 805     | 860     | 859     | 802     | 776     | 828     | 816     | 832     | 832     | 802     |
| <b>East Side</b>                          |         |         |         |         |         |         |         |         |         |         |
| Square Feet                               | 225,600 | 225,600 | 225,600 | 305,421 | 302,353 | 302,353 | 302,353 | 302,353 | 302,353 | 302,353 |
| Capacity (students)                       | 1,477   | 1,477   | 1,477   | 1,477   | 1,075   | 1,075   | 1,075   | 1,075   | 1,075   | 1,075   |
| Enrollment                                | 1,452   | 1,443   | 1,427   | 1,465   | 1,467   | 1,558   | 1,700   | 1,802   | 1,802   | 1,888   |
| <b>Malcolm X Shabazz High</b>             |         |         |         |         |         |         |         |         |         |         |
| Square Feet                               | 329,630 | 329,630 | 329,630 | 316,385 | 313,585 | 313,585 | 313,585 | 313,585 | 313,585 | 313,585 |
| Capacity (students)                       | 1,423   | 1,423   | 1,423   | 1,423   | 942     | 942     | 942     | 942     | 942     | 942     |
| Enrollment                                | 1,081   | 942     | 968     | 706     | 636     | 574     | 787     | 562     | 562     | 466     |
| <b>Science High</b>                       |         |         |         |         |         |         |         |         |         |         |
| Square Feet                               | 60,000  | 275,000 | 275,000 | 273,859 | 275,743 | 275,743 | 275,743 | 275,743 | 275,743 | 275,743 |
| Capacity (students)                       | 446     | 1,200   | 1,200   | 1,200   | 714     | 714     | 714     | 714     | 714     | 714     |
| Enrollment                                | 887     | 902     | 838     | 769     | 787     | 813     | 816     | 847     | 847     | 804     |
| <b>Technology High</b>                    |         |         |         |         |         |         |         |         |         |         |
| Square Feet                               | 149,620 | 149,620 | 149,620 | 168,863 | 172,163 | 172,163 | 172,163 | 172,163 | 172,163 | 172,163 |
| Capacity (students)                       | 715     | 715     | 715     | 715     | 750     | 750     | 750     | 750     | 750     | 750     |
| Enrollment                                | 459     | 474     | 497     | 548     | 575     | 591     | 681     | 610     | 610     | 592     |

Newark Public Schools  
School Building Information  
Last Ten Fiscal Years  
Unaudited

| School Facility                       | 2009    | 2010    | 2011    | 2012    | 2013    | 2014    | 2015    | 2016    | 2017    | 2018    |
|---------------------------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| University High                       |         |         |         |         |         |         |         |         |         |         |
| Square Feet                           | 149,015 | 149,015 | 149,015 | 147,869 | 147,869 | 147,869 | 147,869 | 147,869 | 147,869 | 147,869 |
| Capacity (students)                   | 864     | 864     | 864     | 864     | 754     | 754     | 754     | 754     | 754     | 754     |
| Enrollment                            | 532     | 520     | 523     | 567     | 595     | 611     | 601     | 536     | 536     | 539     |
| Wcequahic                             |         |         |         |         |         |         |         |         |         |         |
| Square Feet                           | 186,125 | 186,125 | 186,125 | 186,549 | 220,995 | 220,995 | 220,995 | 220,995 | 220,995 | 220,995 |
| Capacity (students)                   | 786     | 786     | 786     | 786     | 777     | 777     | 777     | 777     | 777     | 777     |
| Enrollment                            | 824     | 759     | 793     | 679     | 624     | 536     | 454     | 338     | 338     | 375     |
| West Side High(Newark Evening School) |         |         |         |         |         |         |         |         |         |         |
| Square Feet                           | 165,255 | 145,255 | 145,255 | 145,381 | 145,501 | 145,501 | 145,501 | 145,501 | 145,501 | 145,501 |
| Capacity (students)                   | 868     | 868     | 868     | 868     | 712     | 712     | 712     | 712     | 712     | 712     |
| Enrollment                            | 1,487   | 1,274   | 1,133   | 1,219   | 1,050   | 941     |         |         |         | 714     |
| Luis Munoz Marin w/ Broadway          |         |         |         |         |         |         |         |         |         |         |
| Square Feet                           | 206,625 | 206,625 | 206,625 | 191,351 | 191,351 | 191,351 | 191,351 | 191,351 | 191,351 | 191,351 |
| Capacity (students)                   | 1,111   | 1,111   | 1,111   | 1,111   | 980     | 980     | 980     | 980     | 980     | 980     |
| Enrollment                            | 982     | 968     | 970     | 989     | 956     | 924     | 967     | 967     | 967     | 930     |
| Abington Avenue                       |         |         |         |         |         |         |         |         |         |         |
| Square Feet                           | 93,400  | 93,400  | 93,400  | 77,878  | 84,836  | 84,836  | 84,836  | 84,836  | 84,836  | 84,836  |
| Capacity (students)                   | 728     | 728     | 728     | 728     | 661     | 661     | 661     | 661     | 661     | 661     |
| Enrollment                            | 942     | 743     | 709     | 731     | 767     | 757     | 728     | 728     | 728     | 864     |
| Alexander Street                      |         |         |         |         |         |         |         |         |         |         |
| Square Feet                           | 77,720  | 77,720  | 77,720  | 74,844  | 74,849  | 74,849  | 74,849  | 74,849  | 74,849  | 74,849  |
| Capacity (students)                   | 617     | 617     | 617     | 617     | 511     | 511     | 511     | 511     | 511     | 511     |
| Enrollment                            | 546     | 608     | 564     | 448     | 379     | 383     |         |         |         |         |
| Ann Street                            |         |         |         |         |         |         |         |         |         |         |
| Square Feet                           | 119,840 | 92,120  | 92,120  | 113,355 | 111,609 | 111,609 | 111,609 | 111,609 | 111,609 | 111,609 |
| Capacity (students)                   | 805     | 805     | 805     | 805     | 720     | 720     | 720     | 720     | 720     | 720     |
| Enrollment                            | 1,301   | 1,332   | 1,313   | 1,336   | 1,340   | 1,401   | 1,361   | 1,361   | 1,361   | 1,255   |
| Avon Avenue(B.R.I.C.K. Avon Academy)  |         |         |         |         |         |         |         |         |         |         |
| Square Feet                           | 93,035  | 93,035  | 93,035  | 91,081  | 92,229  | 92,229  | 92,229  | 92,229  | 92,229  | 92,229  |
| Capacity (students)                   | 488     | 488     | 488     | 488     | 598     | 598     | 598     | 598     | 598     | 598     |
| Enrollment                            | 544     | 618     | 653     | 593     | 584     | 626     | 631     | 631     | 631     | 529     |

Newark Public Schools  
School Building Information  
Last Ten Fiscal Years  
Unaudited

| School Facility                               | 2009    | 2010    | 2011    | 2012    | 2013    | 2014    | 2015    | 2016    | 2017    | 2018    |
|---|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| <b>Belmont Runyon</b>                         |         |         |         |         |         |         |         |         |         |         |
| Square Feet                                   | 35,585  | 116,025 | 116,000 | 118,734 | 118,936 | 118,936 | 118,936 | 118,936 | 118,936 | 118,936 |
| Capacity (students)                           | 550     | 550     | 550     | 544     | 490     | 490     | 490     | 490     | 490     | 490 *   |
| Enrollment                                    | 466     | 544     | 505     | 537     | 511     | 497     | 539     | 539     | 539     | 537     |
| <b>William H. Brown Academy</b>               |         |         |         |         |         |         |         |         |         |         |
| Square Feet                                   | 106,025 | 106,025 | 106,025 | 95,494  | 95,494  | 95,494  | 95,494  |         |         |         |
| Capacity (students)                           | 872     | 872     | 872     | 872     |         |         |         |         |         |         |
| Enrollment                                    | 279     |         |         |         |         |         |         |         |         |         |
| <b>Boylan Street - Alexander Street Annex</b> |         |         |         |         |         |         |         |         |         |         |
| Square Feet                                   | 24,245  | 24,245  | 24,245  | 24,083  | 24,083  | 24,083  | 24,083  |         |         |         |
| Capacity (students)                           | 50      | 50      | 50      | 50      | 31      | 31      | 31      |         |         |         |
| Enrollment                                    | 112     | 108     | 104     | 94      | 90      | 85      |         |         |         |         |
| <b>Bragaw Avenue</b>                          |         |         |         |         |         |         |         |         |         |         |
| Square Feet                                   | 69,515  | 69,515  | 69,515  | 64,797  | 74,240  | 74,240  | 74,240  |         |         |         |
| Capacity (students)                           | 484     | 484     | 484     | 484     | 390     | 390     | 390     |         |         |         |
| Enrollment                                    | 316     | 341     | 318     | 337     | 312     | 275     |         |         |         |         |
| <b>Branch Brook</b>                           |         |         |         |         |         |         |         |         |         |         |
| Square Feet                                   | 39,960  | 20,000  | 20,000  | 21,870  | 20,542  | 20,542  | 20,542  | 20,542  | 20,542  | 20,542  |
| Capacity (students)                           | 47      | 47      | 47      | 47      | 51      | 51      | 51      | 51      | 51      | 51      |
| Enrollment                                    | 166     | 168     | 163     | 159     | 166     | 187     | 170     | 178     | 178     | 161     |
| <b>Bruce Street w/ GW Carver</b>              |         |         |         |         |         |         |         |         |         |         |
| Square Feet                                   | 209,500 | 209,500 | 209,500 | 235,206 | 210,384 | 210,384 | 210,384 | 210,384 | 210,384 | 210,384 |
| Capacity (students)                           | *       | *       | *       | *       | *       | *       | *       | 1,026   | 1,026   | 1,026   |
| Enrollment                                    | 53      | 45      | 45      | 42      | 57      | 51      | 52      | 47      | 47      | 56      |
| <b>Burnet Street</b>                          |         |         |         |         |         |         |         |         |         |         |
| Square Feet                                   | 84,460  | 84,460  | 84,056  | 84,999  | 84,999  | 84,999  | 84,999  |         |         |         |
| Capacity (students)                           | 370     | 370     | 370     | 370     | 347     | 347     | 347     |         |         |         |
| Enrollment                                    | 348     | 259     | 258     | 234     |         |         |         |         |         |         |
| <b>Camden Street</b>                          |         |         |         |         |         |         |         |         |         |         |
| Square Feet                                   | 161,785 | 161,785 | 161,785 | 169,014 | 169,014 | 169,014 | 169,014 | 169,014 | 169,014 | 169,014 |
| Capacity (students)                           | 991     | 991     | 991     | 991     | 658     | 658     | 658     | 933     | 933     | 933     |
| Enrollment                                    | 403     | 363     | 390     | 549     | 578     | 578     | 662     | 629     | 629     | 661     |

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|--|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| Camden Middle (Bard Early College H.S. and New Bridges H.S.) |         |         |         |         |         |         |         |         |         |         |
| Square Feet  | 170,900 | 170,900 | 170,900 | 176,362 | 153,613 | 153,613 | 153,613 | 153,613 | 153,613 | 153,613 |
| Capacity (students)  | 901     | 901     | 901     | 901     | 933     | 933     | 933     | 680     | 680     | 680     |
| Enrollment   | 423     | 394     | 349     | 320     | 417     | 439     | 774     | 307     | 307     | 344     |
| Chancellor Avenue  |         |         |         |         |         |         |         |         |         |         |
| Square Feet  | 93,035  | 93,035  | 93,035  | 80,670  | 81,199  | 81,199  | 81,199  | 81,199  | 81,199  | 81,199  |
| Capacity (students)  | 614     | 614     | 614     | 614     | 599     | 599     | 599     | 599     | 599     | 599     |
| Enrollment   | 332     | 354     | 357     | 295     | 286     | 302     | 543     | 537     |         | 486     |
| Chancellor Avenue Annex                                      |         |         |         |         |         |         |         |         |         |         |
| Square Feet  | 46,765  | 46,765  | 46,765  | 40,771  | 40,813  | 40,813  | 40,183  | 40,183  | 40,183  | 40,183  |
| Capacity (students)  | *       | *       | *       | *       | 266     | 266     | 266     | 266     | 266     | 266     |
| Enrollment   | 223     | 180     | 173     | 158     | 161     | 185     |         |         |         | 180     |
| Cleveland  |         |         |         |         |         |         |         |         |         |         |
| Square Feet  | 78,235  | 78,235  | 78,550  | 76,515  | 77,449  | 77,449  | 77,449  | 77,449  | 77,449  | 77,449  |
| Capacity (students)  | 482     | 452     | 452     | 452     | 665     | 665     | 665     | 665     | 665     | 665     |
| Enrollment   | 382     | 337     | 296     | 329     | 445     | 389     | 424     | 440     | 440     | 493     |
| Dayton Street  |         |         |         |         |         |         |         |         |         |         |
| Square Feet  | 134,350 | 134,350 | 134,350 | 123,401 | 123,401 | 123,401 | 123,401 |         |         |         |
| Capacity (students)  | 702     | 702     | 702     | 702     | 683     | 683     | 683     |         |         |         |
| Enrollment   | 333     | 342     | 334     | 299     |         |         |         |         |         |         |
| Eighteenth Avenue  |         |         |         |         |         |         |         |         |         |         |
| Square Feet  | 96,300  | 96,300  | 96,300  | 102,340 | 91,215  |         |         |         |         |         |
| Capacity (students)  | 465     | 465     | 465     | 465     | 477     |         |         |         |         |         |
| Enrollment   | 294     | 254     | 246     | 214     |         |         |         |         |         |         |
| Elliott Street   |         |         |         |         |         |         |         |         |         |         |
| Square Feet  | 98,975  | 59,100  | 59,100  | 62,724  | 62,028  | 62,028  | 62,028  | 62,028  | 62,028  |         |
| Capacity (students)  | 513     | 583     | 583     | 583     | 471     | 471     | 471     | 471     | 471     |         |
| Enrollment   | 506     | 477     | 450     | 462     | 475     | 450     | 457     | 466     |         |         |
| New Elliot Street  |         |         |         |         |         |         |         |         |         |         |
| Square Feet  |         |         |         |         |         |         |         | 137,000 | 137,000 | 137,000 |
| Capacity (students)  |         |         |         |         |         |         |         | 930     | 930     | 930     |
| Enrollment   |         |         |         |         |         |         |         |         |         | 740     |



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|---------------------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| <b>Fifteenth Avenue</b>         |         |         |         |         |         |         |         |         |         |         |
| Square Feet                     | 90,575  | 90,575  | 90,575  | 64,543  | 72,906  | 72,906  | 72,906  | 72,906  | 72,906  | 72,906  |
| Capacity (students)             | 567     | 567     | 567     | 567     | 428     | 428     | 428     | 428     | 428     | 428     |
| Enrollment                      | 264     | 306     | 260     |         |         |         |         |         |         |         |
| <b>First Avenue</b>             |         |         |         |         |         |         |         |         |         |         |
| Square Feet                     | 68,980  | 183,257 | 183,257 | 188,424 | 188,424 | 188,424 | 188,424 | 188,423 | 188,423 | 188,423 |
| Capacity (students)             | 583     | 722     | 722     | 722     | 830     | 830     | 830     | 830     | 830     | 830     |
| Enrollment                      | 1,195   | 1,206   | 1,206   | 1,112   | 1,064   | 1,117   | 1,099   | 1,121   | 1,121   | 1,171   |
| <b>Dr. E. Alma Flagg</b>        |         |         |         |         |         |         |         |         |         |         |
| Square Feet                     | 75,300  | 75,300  | 75,300  | 75,406  | 75,406  | 75,406  | 75,406  | 75,406  | 75,406  | 75,406  |
| Capacity (students)             | 405     | 405     | 405     | 405     | 511     | 511     | 511     | 511     | 511     | 511     |
| Enrollment                      | 506     | 535     | 539     | 510     | 503     | 493     | 531     | 503     | 503     | 593     |
| <b>Fourteenth Avenue</b>        |         |         |         |         |         |         |         |         |         |         |
| Square Feet                     | 135,265 | 59,265  | 59,265  | 57,964  | 57,965  | 57,965  | 57,965  | 57,965  | 57,965  | 57,965  |
| Capacity (students)             | 340     | 340     | 340     | 340     | 280     | 280     | 280     | 280     | 280     | 280     |
| Enrollment                      | 210     | 217     | 228     | 251     | 229     | 235     | 248     | 245     | 245     | 53      |
| <b>Franklin</b>                 |         |         |         |         |         |         |         |         |         |         |
| Square Feet                     | 110,185 | 110,185 | 110,185 | 87,540  | 87,540  | 87,540  | 87,540  | 87,540  | 87,540  | 87,540  |
| Capacity (students)             | 538     | 538     | 538     | 538     | 490     | 490     | 490     | 490     | 490     | 490     |
| Enrollment                      | 562     | 568     | 588     | 570     | 617     | 662     | 657     | 586     | 586     | 531     |
| <b>George Washington Carver</b> |         |         |         |         |         |         |         |         |         |         |
| Square Feet                     | 209,500 | 209,500 | 209,500 | 235,206 | 210,384 | 210,384 | 210,384 | 210,384 | 210,384 | 210,384 |
| Capacity (students)             | 1,168   | 1,168   | 1,168   | 1,168   | 1,026   | 1,026   | 1,026   | 1,026   | 1,026   | 1,026   |
| Enrollment                      | 729     | 680     | 584     | 527     | 525     | 523     | 555     | 529     | 529     | 477     |
| <b>Gladys Hillman-Jones</b>     |         |         |         |         |         |         |         |         |         |         |
| Square Feet                     | 91,836  | 91,836  | 91,836  | 89,444  | 89,437  | 89,437  | 89,437  | 89,437  | 89,437  | 89,437  |
| Capacity (students)             | 351     | 351     | 351     | 351     | 376     | 376     | 376     | 376     | 376     | 376     |
| Enrollment                      |         |         |         |         |         |         | 153     | 164     | 164     | 168     |
| <b>Dr. William H. Horton</b>    |         |         |         |         |         |         |         |         |         |         |
| Square Feet                     | 105,800 | 105,800 | 105,800 | 106,532 | 104,088 | 104,088 | 104,088 | 104,088 | 104,088 | 104,088 |
| Capacity (students)             | 713     | 713     | 713     | 713     | 693     | 693     | 693     | 693     | 693     | 693     |
| Enrollment                      | 871     | 832     | 873     | 845     | 788     | 800     | 813     | 824     | 824     | 754     |

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|--|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| <b>Harriet Tubman</b>  |         |         |         |         |         |         |         |         |         |         |
| Square Feet  | 51,095  | 51,095  | 51,214  | 50,652  | 50,653  | 50,653  | 50,653  | 50,653  | 50,653  | 50,653  |
| Capacity (students)  | 365     | 365     | 365     | 365     | 351     | 351     | 351     | 351     | 351     | 351     |
| Enrollment   | 287     | 297     | 303     | 279     | 296     | 348     | 356     | 360     | 360     | 393     |
| <b>Hawkins Street</b>  |         |         |         |         |         |         |         |         |         |         |
| Square Feet  | 89,350  | 69,600  | 69,660  | 69,161  | 69,161  | 69,161  | 69,161  | 69,161  | 69,161  | 69,161  |
| Capacity (students)  | 494     | 494     | 494     | 494     | 499     | 499     | 499     | 499     | 499     | 499     |
| Enrollment   | 495     | 508     | 498     | 524     | 523     | 588     | 644     | 698     | 698     | 726     |
| <b>Newark Innovation Academy(Harold Wilson)</b>  |         |         |         |         |         |         |         |         |         |         |
| Square Feet  | 75,300  | 75,300  | 75,300  | 73,346  | 73,347  | 73,347  | 73,347  | 73,347  | 73,347  | 73,347  |
| Capacity (students)  | 368     | 368     | 368     | 368     | 409     | 409     | 409     | 409     | 409     | 409     |
| Enrollment   |         |         |         | 437     | 181     | 77      | 141     | 119     |         |         |
| <b>Hawthorne Avenue</b>  |         |         |         |         |         |         |         |         |         |         |
| Square Feet  | 101,540 | 72,440  | 84,392  | 76,741  | 77,046  | 77,046  | 77,046  | 63,178  | 63,178  | 63,178  |
| Capacity (students)  | 510     | 510     | 510     | 510     | 594     | 594     | 594     | 594     | 594     | 594     |
| Enrollment   | 348     | 397     | 374     | 339     | 339     | 328     | 400     | 352     | 352     | 481     |
| <b>John F. Kennedy</b>   |         |         |         |         |         |         |         |         |         |         |
| Square Feet  | 46,180  | 46,180  | 46,180  | 45,806  | 46,576  | 46,576  | 46,576  | 46,576  | 46,576  | 46,576  |
| Capacity (students)  | 279     | 279     | 279     | 279     | 187     | 187     | 187     | 187     | 187     | 187     |
| Enrollment   | 117     | 121     | 144     | 172     | 175     | 168     | 181     | 181     | 181     | 165     |
| <b>Lafayette Street</b>  |         |         |         |         |         |         |         |         |         |         |
| Square Feet  | 75,170  | 75,170  | 145,530 | 80,094  | 82,431  | 82,431  | 82,431  | 68,118  | 68,118  | 68,118  |
| Capacity (students)  | 643     | 643     | 643     | 643     | 650     | 650     | 650     | 650     | 650     | 650     |
| Enrollment   | 981     | 956     | 1,054   | 1,093   | 1,118   | 1,154   | 1,100   | 1,169   | 1,169   | 1,200   |
| <b>Lincoln</b>   |         |         |         |         |         |         |         |         |         |         |
| Square Feet  | 74,900  | 65,400  | 65,400  | 57,450  | 57,539  | 57,539  | 57,539  | 57,539  | 57,539  | 57,539  |
| Capacity (students)  | 415     | 415     | 415     | 415     | 387     | 387     | 381     | 387     | 387     | 387     |
| Enrollment   | 406     | 407     | 390     | 398     | 416     | 403     | 442     | 415     | 415     | 450     |
| <b>Louise A. Spencer (Eagle Academy/Girls' Academy of Newark ES/ Newark Early College)</b> |         |         |         |         |         |         |         |         |         |         |
| Square Feet  | 196,545 | 196,545 | 196,545 | 191,950 | 192,189 | 192,189 | 192,189 | 192,189 | 192,189 | 192,189 |
| Capacity (students)  | 1,055   | 1,055   | 1,055   | 1,055   | 887     | 887     | 887     | 630     | 630     | 630     |
| Enrollment   | 655     | 665     | 634     | 619     | 658     | 828     | 690     | 1,157   | 1,157   | 1,038   |

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|---|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| <b>Madison Elementary</b>                         |         |         |         |         |         |         |         |         |         |         |
| Square Feet                                       | 92,265  | 92,265  | 92,265  | 82,490  | 82,543  | 82,543  | 82,543  | 82,543  | 82,543  | 82,543  |
| Capacity (students)                               | 715     | 715     | 715     | 715     | 560     | 560     | 560     | 560     | 560     | 560     |
| Enrollment  | 468     | 453     | 419     | 408     | 455     | 436     |         |         |         |         |
| <b>Maple Avenue</b>                               |         |         |         |         |         |         |         |         |         |         |
| Square Feet                                       | 99,905  | 99,905  | 99,905  | 82,351  | 79,522  | 79,522  | 79,522  | 58,970  | 58,970  | 58,970  |
| Capacity (students)                               | 467     | 467     | 467     | 467     | 320     | 320     | 320     | 305     | 305     | 305     |
| Enrollment  | 442     | 560     | 500     | 466     | 461     | 430     |         |         |         |         |
| <b>Martin Luther King Jr.</b>                     |         |         |         |         |         |         |         |         |         |         |
| Square Feet                                       | 113,930 | 113,980 | 113,980 | 118,888 | 118,888 | 118,888 | 118,888 | 118,888 | 118,888 | 118,888 |
| Capacity (students)                               | 650     | 650     | 650     | 650     | 528     | 528     | 528     | 528     | 528     | 528     |
| Enrollment  | 425     | 425     | 419     | 418     |         |         |         |         |         |         |
| <b>McKinley</b>                                   |         |         |         |         |         |         |         |         |         |         |
| Square Feet                                       | 166,845 | 159,230 | 159,230 | 154,884 | 159,793 | 159,793 | 159,793 | 148,949 | 148,949 | 148,949 |
| Capacity (students)                               | 1,046   | 1,046   | 1,046   | 1,046   | 791     | 791     | 791     | 791     | 791     | 791     |
| Enrollment  | 884     | 909     | 889     | 903     | 902     | 919     | 895     | 842     | 842     | 839     |
| <b>Miller Street</b>                              |         |         |         |         |         |         |         |         |         |         |
| Square Feet                                       | 83,855  | 83,855  | 83,855  | 79,224  | 79,225  | 79,225  | 79,225  |         |         |         |
| Capacity (students)                               | 665     | 665     | 665     | 665     | 563     | 563     | 563     |         |         |         |
| Enrollment  | 481     | 474     | 465     | 453     | 557     | 510     | 518     |         |         |         |
| <b>West High School 9th Grade (Morton Street)</b> |         |         |         |         |         |         |         |         |         |         |
| Square Feet                                       | 102,945 | 102,945 | 102,945 | 99,903  | 99,902  | 99,902  | 99,902  | 99,902  | 99,902  | 99,902  |
| Capacity (students)                               | 557     | 557     | 557     | 557     | 546     | 546     | 546     | 546     | 546     | 546     |
| Enrollment  |         |         |         |         |         |         |         |         |         |         |
| <b>Mt. Vernon</b>                                 |         |         |         |         |         |         |         |         |         |         |
| Square Feet                                       | 160,065 | 116,555 | 116,555 | 110,290 | 110,289 | 110,289 | 110,289 | 110,289 | 110,289 | 110,289 |
| Capacity (students)                               | 1,024   | 1,024   | 1,024   | 1,024   | 806     | 806     | 806     | 806     | 806     | 806     |
| Enrollment  | 722     | 737     | 686     | 666     | 676     | 670     | 671     | 742     | 742     | 758     |
| <b>Rafael Hernandez School</b>                    |         |         |         |         |         |         |         |         |         |         |
| Square Feet                                       | 107,100 | 107,100 | 107,100 | 98,661  | 112,774 | 112,774 | 112,774 | 112,774 | 112,774 | 112,774 |
| Capacity (students)                               | 564     | 564     | 564     | 564     | 447     | 447     | 447     | 447     | 447     | 447     |
| Enrollment  | 697     | 694     | 654     | 585     | 604     | 622     | 689     | 738     | 738     | 789     |

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| <b>Newton Street</b>                        |         |         |         |         |         |         |         |         |         |         |
| Square Feet                                 | 98,930  | 98,930  | 98,930  | 94,693  | 90,906  | 90,906  | 90,906  | 90,906  | 90,906  | 90,906  |
| Capacity (students)                         | 626     | 626     | 626     | 361     | 507     | 507     | 507     | 507     | 507     | 507     |
| Enrollment                                  | 374     | 383     | 377     | 366     | 408     | 331     |         |         |         | 30      |
| <b>Oliver Street</b>                        |         |         |         |         |         |         |         |         |         |         |
| Square Feet                                 | 112,115 | 93,115  | 93,115  | 94,693  | 89,294  | 89,294  | 89,294  | 138,000 | 138,000 | 138,000 |
| Capacity (students)                         | 612     | 612     | 612     | 612     | 627     | 627     | 627     | 930     | 930     | 930     |
| Enrollment                                  | 795     | 853     | 871     | 894     | 905     | 962     | 962     | 974     | 974     | 1,052   |
| <b>Peshine Avenue</b>                       |         |         |         |         |         |         |         |         |         |         |
| Square Feet                                 | 128,825 | 128,825 | 128,825 | 124,385 | 125,354 | 125,354 | 125,354 | 125,354 | 125,354 | 125,354 |
| Capacity (students)                         | 879     | 879     | 879     | 879     | 824     | 824     | 824     | 824     | 824     | 824     |
| Enrollment                                  | 657     | 571     | 500     | 493     | 572     | 676     | 783     | 743     | 648     | 735     |
| <b>Quitman Street</b>                       |         |         |         |         |         |         |         |         |         |         |
| Square Feet                                 | 117,500 | 117,500 | 117,500 | 122,313 | 122,269 | 122,269 | 122,269 | 122,269 | 122,269 | 122,269 |
| Capacity (students)                         | 900     | 900     | 900     | 900     | 774     | 774     | 774     | 774     | 774     | 774     |
| Enrollment                                  | 548     | 508     | 481     | 484     | 541     | 595     | 651     | 648     | 678     | 592     |
| <b>Ridge Street- includes Ridge Str ECC</b> |         |         |         |         |         |         |         |         |         |         |
| Square Feet                                 | 137,545 | 55,445  | 55,445  | 64,359  | 64,359  | 64,359  | 64,359  | 42,582  | 42,582  | 42,582  |
| Capacity (students)                         | 493     | 493     | 493     | 604     | 470     | 470     | 470     | 470     | 470     | 470     |
| Enrollment                                  | 862     | 597     | 593     | 607     | 596     | 607     | 596     | 678     | 531     | 699     |
| <b>Roberto Clemente</b>                     |         |         |         |         |         |         |         |         |         |         |
| Square Feet                                 | 87,240  | 77,740  | 75,279  | 68,274  | 70,311  | 70,311  | 70,311  | 70,311  | 70,311  | 70,311  |
| Capacity (students)                         | 503     | 503     | 503     | 594     | 537     | 537     | 537     | 537     | 537     | 537     |
| Enrollment                                  | 600     | 587     | 626     | 593     | 584     | 595     | 575     | 531     |         | 541     |
| <b>Roseville Avenue School</b>              |         |         |         |         |         |         |         |         |         |         |
| Square Feet                                 | 24,220  | 24,220  | 24,220  | 19,399  | 14,550  | 14,550  | 14,550  |         |         |         |
| Capacity (students)                         | 235     | 235     | 235     | 235     | 172     | 172     | 172     |         |         |         |
| Enrollment                                  | 175     | 169     | 149     | 146     | 156     | 102     |         |         |         |         |
| <b>Samuel L. Berliner</b>                   |         |         |         |         |         |         |         |         |         |         |
| Square Feet                                 | 38,950  | 38,950  | 38,950  | 38,882  | 38,882  | 38,882  | 38,882  | 38,882  | 38,882  | 38,882  |
| Capacity (students)                         | 84      | 84      | 84      | 84      | 76      | 76      | 76      | 76      | 76      | 76      |
| Enrollment                                  | 35      | 51      | 43      | 46      | 38      |         | 181     | 204     | 204     | 240     |

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| <b>South Street @ old oliver</b>  |         |         |         |         |         |         |         |         |         |          |
| Square Feet   | 35,090  | 35,090  | 35,090  | 30,656  | 29,510  | 29,510  | 29,510  | 90,906  | 89,294  | 89,294   |
| Capacity (students)   | 296     | 296     | 296     | 296     | 266     | 266     | 266     | 627     | 627     | 627      |
| Enrollment  | 302     | 319     | 319     | 330     | 343     | 358     | 349     | 380     | 974     | 705      |
| <b>South Seventeenth Street</b>   |         |         |         |         |         |         |         |         |         |          |
| Square Feet   | 84,770  | 84,770  | 84,770  | 87,324  | 87,359  | 87,359  | 87,359  | 87,359  | 87,359  | 87,359   |
| Capacity (students)   | 578     | 578     | 578     | 578     | 593     | 593     | 593     | 593     | 593     | 593      |
| Enrollment  | 494     | 453     | 458     | 469     | 468     | 463     | 502     | 481     | 481     | 515      |
| <b>Speedway Avenue (Early Childhood - West)</b>   |         |         |         |         |         |         |         |         |         |          |
| Square Feet   | 35,035  | 35,035  | 35,035  | 137,609 | 127,530 | 127,530 | 127,530 | 127,530 | 127,530 | 127,530  |
| Capacity (students)   | 283     | 283     | 283     | 600     | 645     | 645     | 645     | 645     | 645     | 645      |
| Enrollment  | 213     | 251     | 401     | 463     | 453     | 588     | 654     | 541     | 541     | 129      |
| <b>Sussex Avenue</b>  |         |         |         |         |         |         |         |         |         |          |
| Square Feet   | 71,079  | 71,079  | 71,089  | 70,977  | 71,392  | 71,392  | 71,392  | 64,742  | 64,742  | 64,742 * |
| Capacity (students)   | 551     | 551     | 551     | 551     | 432     | 432     | 432     | 432     | 432     | 432      |
| Enrollment  | 492     | 471     | 475     | 434     | 497     | 524     | 511     | 481     | 481     | 481      |
| <b>Thirteenth Avenue</b>  |         |         |         |         |         |         |         |         |         |          |
| Square Feet   | 206,520 | 206,520 | 206,520 | 241,838 | 202,702 | 202,702 | 202,702 | 202,702 | 202,702 | 202,702  |
| Capacity (students)   | 1,378   | 1,378   | 1,378   | 1,378   | 912     | 912     | 912     | 912     | 912     | 912      |
| Enrollment  | 637     | 599     | 605     | 650     | 882     | 831     | 797     | 744     | 744     | 683      |
| <b>Ivy Hill (Vailsburg)</b>   |         |         |         |         |         |         |         |         |         |          |
| Square Feet   | 113,230 | 113,230 | 113,230 | 78,694  | 117,992 | 117,992 | 117,992 | 117,992 | 117,992 | 117,992  |
| Capacity (students)   | 674     | 674     | 674     | 674     | 544     | 544     | 544     | 544     | 544     | 544      |
| Enrollment  | 535     | 555     | 554     | 559     | 552     | 561     | 548     | 566     | 566     | 567      |
| <b>Wilson Avenue (including Early Childhood Center)</b>                                       |         |         |         |         |         |         |         |         |         |          |
| Square Feet   | 82,865  | 82,865  | 90,865  | 92,126  | 92,591  | 92,591  | 92,591  | 92,541  | 92,541  | 92,541   |
| Capacity (students)   | 294     | 294     | 294     | 294     | 415     | 415     | 415     | 415     | 415     | 415 *    |
| Enrollment  | 865     | 836     | 879     | 841     | 928     | 980     | 1,031   | 1,142   | 1,142   | 1,142    |
| <b>Newark Vocational High School / Newark Leadership Academy (Former Renaissance Academy)</b> |         |         |         |         |         |         |         |         |         |          |
| Square Feet   | 157,390 | 157,390 | 157,390 | 155,959 | 155,959 | 155,959 | 155,959 | 155,959 | 155,959 | 155,959  |
| Capacity (students)   | 357     | 625     | 625     | 625     | 574     | 574     | 574     | 574     | 574     | 574      |
| Enrollment  | 278     | 254     | 336     | 426     | 483     | 503     | 609     | 260     |         | 6        |

Newark Public Schools  
School Building Information  
Last Ten Fiscal Years  
Unaudited

| School Facility                                      | 2009   | 2010    | 2011    | 2012    | 2013    | 2014    | 2015    | 2016    | 2017    | 2018    |
|--|--------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| <b>New Park School</b>                               |        |         |         |         |         |         |         |         |         |         |
| Square Feet  |        | 116,792 | 116,792 | 115,714 | 115,715 | 115,715 | 115,715 | 115,715 | 115,715 | 115,715 |
| Capacity (students)                                  |        | 600     | 600     | 600     | 640     | 640     | 640     | 640     | 640     | 640     |
| Enrollment   |        | 671     | 722     | 743     | 795     | 850     | 852     | 898     | 898     | 835     |
| <b>Fast Track Success Academy / Newark Hybrid HS</b> |        |         |         |         |         |         |         |         |         |         |
| Square Feet  |        |         | 31,069  | 31,069  | 32,163  | 32,163  | 32,163  | 32,163  | 32,163  | 32,163  |
| Capacity (students)                                  |        |         | 250     | 250     | 67      | 67      | 67      | 67      | 67      | 67      |
| Enrollment   |        |         | 247     | 238     | 119     | 152     | 122     | 475     |         | 83      |
| <b>Early Childhood Academy South (Clinton Ave)</b>   |        |         |         |         |         |         |         |         |         |         |
| Square Feet  |        |         |         |         | 43,531  | 43,531  | 43,531  |         |         |         |
| Capacity (students)                                  |        |         |         |         | 142     | 142     | 142     |         |         |         |
| Enrollment   |        |         |         | 121     | 255     | 197     | 128     |         |         |         |
| <b>Charter School Enrollment</b>                     |        |         |         |         |         |         |         |         |         |         |
| Square Feet  |        |         |         |         |         |         |         |         |         |         |
| Capacity (students)                                  |        |         |         |         |         |         |         |         |         |         |
| Enrollment   | 4,890  | 5,558   | 6,502   | 7,907   | 9,759   | 10,745  | 13,070  | 14,266  | 14,266  | 14,266  |
| <b>Salome Urena/North 10th St Elementary School</b>  |        |         |         |         |         |         |         |         |         |         |
| Square Feet  | 98,975 | 59,100  | 59,100  | 62,724  | 62,028  | 62,028  | 62,028  | 62,028  | 62,028  | 62,028  |
| Capacity (students)                                  | 513    | 583     | 583     | 583     | 471     | 471     | 471     | 471     | 471     | 471     |
| Enrollment   | 506    | 477     | 450     | 462     | 475     | 450     | 457     | 466     |         | 223     |

\* Capacity for Annex included in the total for original school.

Source: District Facilities Office

Newark Public Schools  
Schedule of Required Maintenance For School Facilities  
Last Ten Fiscal Years  
Unaudited

Undistributed Expenditures - Required Maintenance for School Facilities  
11-000-261-xxx

| School Facility                                   | Building Area | Project # | Fiscal Year |            |            |            |            |            |            |            |            |            |
|---|---------------|-----------|-------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
|   |               |           | 2017-2018   | 2016-2017  | 2015-2016  | 2014-2015  | 2013-2014  | 2012-2013  | 2011-2012  | 2010-2011  | 2009-2010  | 2008-2009  |
| Abington Avenue                                   | 84,836        | Various   | \$ 183,001  | \$ 125,464 | \$ 135,633 | \$ 149,024 | \$ 137,782 | \$ 220,366 | \$ 166,941 | \$ 155,064 | \$ 176,937 | \$ 178,108 |
| Alexander Street                                  | 74,849        | Various   | 161,458     | 110,694    | 119,666    | 131,481    | 121,562    | 194,424    | 160,437    | 129,032    | 147,233    | 148,207    |
| Academy of Vocational Careers (Montgomery Street) |               | Various   |             |            |            |            |            |            |            | 191,730    | 218,775    | 220,223    |
| American History High (Warrant Street)            | 117,509       | Various   | 253,480     | 173,784    | 187,869    | 206,418    | 190,846    | 305,236    | 249,744    | 109,060    | 124,443    | 125,267    |
| Ann Street  | 111,609       | Various   | 240,753     | 165,059    | 178,436    | 196,054    | 181,260    | 289,910    | 242,990    | 152,939    | 174,512    | 228,527    |
| Arlington Avenue                                  |               | Various   |             |            |            |            |            |            |            |            | 26,597     | 26,773     |
| Arts  | 198,324       | Various   | 427,807     | 293,302    | 317,073    | 348,378    | 322,097    | 515,157    | 420,136    | 332,043    | 378,880    | 381,387    |
| Avon Avenue                                       | 92,229        | Various   | 198,948     | 136,398    | 147,452    | 162,010    | 149,789    | 239,570    | 195,243    | 154,458    | 176,245    | 177,412    |
| Audio Visual Library                              | 14,025        | Various   | 30,253      | 20,742     | 22,423     | 24,636     | 22,778     | 36,431     | 31,500     | 24,397     |            |            |
| Barringer   | 296,708       | Various   | 640,032     | 438,802    | 474,366    | 521,201    | 481,882    | 770,715    | 636,028    | 490,561    | 559,757    | 563,462    |
| Belmont Runyon                                    | 118,936       | Various   | 256,558     | 175,895    | 190,151    | 208,924    | 193,163    | 308,943    | 254,520    | 192,585    | 219,750    | 67,858     |
| Boylan Street                                     |               | Various   |             | 35,616     | 38,503     | 42,304     | 39,113     | 62,557     | 51,625     | 40,252     | 45,930     | 46,234     |
| Brugaw Avenue                                     |               | Various   |             | 109,794    | 118,692    | 130,411    | 120,573    | 192,842    | 138,900    | 115,410    | 131,689    | 132,561    |
| Branch Brook                                      | 20,542        | Various   | 44,311      | 30,380     | 32,842     | 36,084     | 33,362     | 53,359     | 46,881     | 33,204     | 37,888     | 76,201     |
| Broadway  |               | Various   |             |            |            |            |            |            |            | 410,183    | 343,042    | 391,430    |
| Bruce Street w/ GW Carver                         |               | Various   |             |            |            |            |            |            |            |            |            | 399,503    |
| Burnet Street                                     |               | Various   |             | 125,705    | 135,893    | 149,310    | 138,046    | 220,789    | 182,205    | 139,551    | 160,001    | 161,060    |
| Camden Middle                                     | 153,613       | Various   | 331,360     | 227,179    | 245,591    | 269,838    | 249,482    | 399,018    | 378,053    | 283,731    | 323,753    | 325,896    |
| Camden Street                                     | 169,014       | Various   | 364,582     | 249,955    | 270,213    | 296,892    | 274,495    | 439,023    | 362,301    | 268,598    | 306,485    | 308,514    |
| Central   | 261,361       | Various   | 563,785     | 386,528    | 417,855    | 459,110    | 424,475    | 678,899    | 560,258    | 431,656    | 492,543    | 395,432    |
| Chancellor Avenue                                 | 81,199        | Various   | 175,155     | 120,085    | 129,818    | 142,635    | 131,875    | 210,919    | 172,926    | 154,458    | 176,245    | 177,412    |
| Chancellor Avenue Annex                           | 40,813        | Various   | 88,038      | 60,358     | 65,250     | 71,693     | 66,284     | 106,014    | 87,397     | 77,640     | 88,592     | 89,178     |
| Cleveland   | 77,449        | Various   | 167,066     | 114,540    | 123,823    | 136,048    | 125,784    | 201,178    | 164,019    | 130,410    | 148,208    | 149,189    |
| Clinton Avenue                                    |               | Various   |             | 64,378     | 69,596     | 76,467     | 70,698     | 113,074    | 93,316     | 72,336     | 82,539     | 83,085     |
| Dayton Street                                     |               | Various   |             |            |            | 216,768    | 200,415    | 320,541    | 264,524    | 223,050    | 254,512    | 256,197    |
| Dr. E. Alma Flagg                                 | 75,406        | Various   | 162,659     | 111,518    | 120,556    | 132,459    | 122,466    | 195,871    | 161,642    | 125,014    | 142,648    | 143,592    |
| Dr. William H. Horton                             | 104,088       | Various   | 224,529     | 153,936    | 166,412    | 182,842    | 169,049    | 270,374    | 228,364    | 175,651    | 200,427    | 201,754    |
| East Side   | 302,353       | Various   | 652,209     | 447,151    | 483,391    | 531,117    | 491,050    | 785,378    | 654,706    | 374,545    | 427,376    | 430,205    |
| Early Childhood Academy                           |               | Various   |             |            |            | 66,981     | 61,928     | 99,047     |            |            |            |            |
| Eighteenth Avenue                                 |               | Various   |             |            |            |            |            | 236,936    | 219,378    | 159,879    | 182,430    | 183,638    |
| Elliott Street                                    | 137,000       | Various   | 295,524     | 91,733     | 99,168     | 108,959    | 100,739    | 161,121    | 134,456    | 98,119     | 111,959    | 188,739    |
| Fast Track Academy                                |               | Various   |             | 47,566     | 51,421     | 56,498     | 52,236     | 83,545     | 66,600     |            |            |            |
| Fifteenth Avenue                                  | 72,906        | Various   | 157,266     | 107,821    | 116,559    | 128,067    | 118,406    | 189,377    | 138,355    | 150,374    | 171,585    | 172,721    |
| First Avenue                                      | 188,424       | Various   | 406,452     | 278,661    | 301,245    | 330,988    | 306,018    | 489,442    | 403,909    | 304,246    | 347,162    | 131,541    |
| Fourteenth Avenue                                 | 57,965        | Various   | 125,037     | 85,725     | 92,672     | 101,822    | 94,141     | 150,567    | 124,253    | 98,393     | 112,271    | 257,942    |
| Franklin  | 87,540        | Various   | 188,834     | 129,463    | 139,956    | 153,774    | 142,173    | 227,390    | 187,652    | 182,931    | 208,734    | 210,116    |
| George Washington Carver                          | 210,384       | Various   | 453,822     | 311,137    | 336,354    | 369,563    | 341,683    | 546,484    | 504,192    | 347,815    | 396,876    | 399,503    |
| Gladys Hillman-Jones                              | 89,437        | Various   | 192,926     | 132,269    | 142,989    | 157,106    | 145,254    | 232,317    | 191,734    | 152,468    | 173,974    | 175,126    |
| Harold Wilson                                     |               | Various   |             |            |            |            |            |            |            | 125,014    | 142,648    | 143,592    |
| Harriet Tubman                                    | 50,653        | Various   | 109,264     | 74,911     | 80,982     | 88,978     | 82,265     | 131,574    | 108,578    | 85,026     | 97,020     | 97,435     |
| Hawkins Street                                    | 69,161        | Various   | 149,188     | 102,282    | 110,572    | 121,489    | 112,324    | 179,649    | 148,255    | 115,651    | 131,964    | 170,385    |
| Hawthorne Avenue                                  | 63,178        | Various   | 136,282     | 113,944    | 123,178    | 135,340    | 125,130    | 200,131    | 164,503    | 140,109    | 159,872    | 193,630    |
| Ivy Hill (formerly Valisburg)                     | 117,992       | Various   | 254,522     | 174,499    | 188,641    | 207,266    | 191,630    | 306,491    | 168,690    | 187,986    |            |            |
| Innovative Academy                                | 73,347        | Various   | 158,218     | 108,473    | 117,265    | 128,842    | 119,122    | 190,523    | 157,226    |            |            |            |
| John F. Kennedy                                   | 46,576        | Various   | 100,470     | 68,881     | 74,464     | 81,816     | 75,644     | 120,984    | 98,191     | 76,669     | 87,483     | 88,062     |
| Lafayette Street                                  | 68,118        | Various   | 146,938     | 100,740    | 108,905    | 144,799    | 133,876    | 214,119    | 171,691    | 241,611    | 275,692    | 161,460    |

Newark Public Schools  
Schedule of Required Maintenance For School Facilities  
Last Ten Fiscal Years  
Unaudited

Undistributed Expenditures - Required Maintenance for School Facilities

| School Facility                              | Building Area    | Project # | Fiscal Year          |                      |                      |                      |                      |                      |                      |                      |                      |                      |
|--|------------------|-----------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
|  |                  |           | 2017-2018            | 2016-2017            | 2015-2016            | 2014-2015            | 2013-2014            | 2012-2013            | 2011-2012            | 2010-2011            | 2009-2010            | 2008-2009            |
| Lincoln                                      | 57,539           | Various   | \$ 124,118           | \$ 85,095            | \$ 91,991            | \$ 101,074           | \$ 93,449            | \$ 149,461           | \$ 123,151           | \$ 108,578           | \$ 123,894           | \$ 142,830           |
| Louise A. Spencer                            | 192,189          | Various   | 414,573              | 284,229              | 307,265              | 337,601              | 312,133              | 499,221              | 411,467              | 326,307              | 372,334              | 374,799              |
| Luis Munoz Marin w/ Broadway                 | 191,351          | Various   | 412,766              | 282,990              | 305,925              | 336,129              | 310,772              | 497,045              | 410,183              |                      |                      | 394,021              |
| Madison Elementary                           | 82,543           | Various   | 178,055              | 122,073              | 131,967              | 144,996              | 134,058              | 214,410              | 176,827              | 153,187              | 174,787              | 175,944              |
| Malcolm X Shabazz High                       | 313,585          | Various   | 676,438              | 463,762              | 501,348              | 550,847              | 509,291              | 814,554              | 678,208              | 547,257              | 624,450              | 628,584              |
| Maple Avenue, including annex                | 58,970           | Various   | 127,205              | 87,211               | 94,279               | 139,689              | 129,151              | 206,563              | 176,529              | 149,262              | 170,316              | 175,448              |
| Martin Luther King Jr.                       | 118,888          | Various   | 256,455              | 175,824              | 190,074              | 208,840              | 193,085              | 308,818              | 254,850              | 375,585              | 215,829              | 217,257              |
| Mary Wheeler Willis                          | 30,100           | Various   | 64,929               | 44,515               | 48,123               | 52,874               | 48,885               | 78,186               | 64,523               | 49,806               |                      |                      |
| McKinley                                     | 148,949          | Various   | 321,300              | 220,281              | 238,134              | 280,694              | 259,519              | 415,071              | 332,012              | 264,356              | 301,645              | 318,163              |
| Miller Street                                |                  | Various   |                      |                      |                      | 139,167              | 128,669              | 205,791              | 169,826              | 139,217              | 158,855              | 159,906              |
| Morton Street                                | 99,902           | Various   | 215,500              | 147,745              | 159,720              | 175,489              | 162,250              | 259,501              | 214,154              | 170,911              | 195,019              | 196,310              |
| Mt. Vernon                                   | 110,289          | Various   | 237,906              | 163,107              | 176,326              | 193,735              | 179,120              | 286,482              | 236,419              | 193,507              | 220,820              | 305,234              |
| NJ Regional Day School-Newark                | 21,714           | Various   | 46,840               | 32,113               | 34,716               | 38,143               | 35,266               | 56,403               | 46,546               | 23,243               | 26,522               | 26,697               |
| Newark Vocational West Kinney                | 155,959          | Various   | 336,421              | 230,648              | 249,342              | 273,959              | 253,292              | 405,112              | 334,316              | 261,301              | 298,159              | 300,133              |
| Newton Street                                | 90,906           | Various   | 196,094              | 134,441              | 145,337              | 159,686              | 147,640              | 236,133              | 164,245              | 194,992              | 187,413              | 188,653              |
| Oliver Street                                | 138,000          | Various   | 297,681              | 204,089              | 220,629              | 156,855              | 145,022              | 231,946              | 202,986              | 157,911              | 176,397              | 213,796              |
| Park School                                  | 115,715          | Various   | 249,610              | 171,131              | 185,001              | 203,266              | 187,932              | 300,576              | 248,046              | 193,900              |                      |                      |
| Parker Street Warehouse                      | 20,000           | Various   | 43,142               | 29,578               | 31,975               | 35,132               | 32,482               | 51,951               | 42,872               | 33,204               |                      |                      |
| Pathway Academy                              | 30,000           | Various   | 64,713               | 44,367               | 47,963               | 52,698               | 48,723               | 77,927               | 64,309               | 49,806               |                      |                      |
| Peshine Avenue                               | 125,354          | Various   | 270,403              | 185,386              | 200,411              | 220,198              | 203,587              | 325,614              | 266,634              | 213,877              | 244,046              | 245,661              |
| Quitman Street                               | 122,269          | Various   | 263,748              | 180,824              | 195,479              | 214,779              | 198,576              | 317,600              | 262,192              | 195,075              | 222,592              | 224,065              |
| Rafael Hernandez School                      | 112,774          | Various   | 243,266              | 166,782              | 180,299              | 198,100              | 183,156              | 292,937              | 211,491              | 177,809              | 202,890              | 204,233              |
| Renaissance Academy                          |                  | Various   |                      |                      |                      |                      |                      |                      |                      | 34,034               |                      |                      |
| Ridge Street                                 | 42,582           | Various   | 91,854               | 62,975               | 68,079               | 113,054              | 104,525              | 167,176              | 137,961              | 92,050               | 105,035              | 262,290              |
| Roberto Clemente                             | 70,311           | Various   | 151,669              | 103,983              | 112,411              | 123,509              | 114,192              | 182,637              | 146,353              | 124,979              | 142,608              | 166,361              |
| Roseville Avenue School                      |                  | Various   |                      |                      |                      | 25,559               | 23,631               | 37,794               | 41,584               | 40,210               | 45,882               | 46,186               |
| Salome Urena/North 10th St Elementary School | 62,028           | Various   | 133,801              |                      |                      |                      |                      |                      |                      |                      |                      |                      |
| Samuel L. Berliner                           | 38,882           | Various   | 83,873               | 57,503               | 62,163               | 68,301               | 63,148               | 100,998              | 83,348               | 64,665               | 73,787               | 74,275               |
| Science High                                 | 275,743          | Various   | 594,809              | 407,797              | 440,848              | 484,373              | 447,832              | 716,257              | 587,049              | 456,560              | 520,959              | 114,416              |
| South Seventeenth Street                     | 87,359           | Various   | 188,443              | 134,441              | 145,337              | 153,456              | 141,879              | 226,920              | 187,189              | 140,737              | 160,588              | 161,651              |
| South Street                                 | 89,294           | Various   | 192,617              | 43,642               | 47,180               | 51,838               | 47,927               | 76,654               | 65,715               | 58,257               | 66,474               | 66,915               |
| Speedway Avenue                              | 127,530          | Various   | 275,097              | 188,604              | 203,890              | 224,021              | 207,121              | 331,266              | 294,981              | 255,094              | 291,076              | 66,810               |
| Sussex Avenue                                | 64,742           | Various   | 139,656              | 95,747               | 103,507              | 125,408              | 115,947              | 185,445              | 152,147              | 118,023              | 134,652              | 135,543              |
| Technology High                              | 172,163          | Various   | 371,375              | 254,612              | 275,248              | 302,423              | 279,609              | 447,203              | 361,592              | 248,402              | 283,440              | 285,316              |
| Thirteenth Avenue                            | 202,702          | Various   | 437,251              | 299,777              | 324,073              | 356,069              | 329,207              | 526,529              | 518,408              | 342,868              | 391,231              | 393,821              |
| University High                              | 147,869          | Various   | 318,970              | 218,684              | 236,408              | 259,748              | 240,153              | 384,098              | 316,974              | 247,397              | 282,294              | 284,162              |
| Untermann Stadium & Fieldhouse               | 3,600            | Various   | 7,766                | 5,324                | 5,756                | 6,324                | 5,847                | 9,351                | 7,717                | 5,977                |                      |                      |
| Vailsburg Middle School                      |                  | Various   |                      |                      |                      |                      |                      |                      |                      |                      |                      | 215,923              |
| Warehouse Motor Pool                         | 50,000           | Various   | 107,856              | 73,945               | 79,938               | 87,831               | 81,205               | 129,878              | 107,181              | 63,729               |                      |                      |
| Weequahic                                    | 220,995          | Various   | 476,711              | 326,830              | 353,319              | 388,202              | 358,917              | 574,046              | 399,008              | 309,008              | 352,595              | 354,929              |
| West Side High                               | 145,501          | Various   | 313,862              | 215,182              | 232,622              | 255,589              | 236,307              | 377,947              | 311,641              | 241,155              | 275,171              | 315,131              |
| William H. Brown Academy                     |                  | Various   |                      | 141,226              | 152,672              | 167,746              | 155,091              | 248,051              | 204,703              |                      |                      | 202,183              |
| Wilson Avenue                                | 92,591           | Various   | 199,729              | 136,933              | 148,031              | 162,646              | 150,376              | 240,510              | 197,482              | 150,856              | 172,134              | 158,018              |
| <b>Grand Total</b>                           | <b>7,958,432</b> |           | <b>\$ 17,167,231</b> | <b>\$ 12,028,764</b> | <b>\$ 13,003,662</b> | <b>\$ 14,774,438</b> | <b>\$ 13,659,867</b> | <b>\$ 22,084,347</b> | <b>\$ 18,546,950</b> | <b>\$ 14,329,053</b> | <b>\$ 15,426,957</b> | <b>\$ 16,256,812</b> |

Note: School facilities as defined under EFCFA (N.J.A.C. 6A:26-1.2 and N.J.A.C. 6A:26A-1.3)  
Source: District records of required maintenance.



## NEWARK PUBLIC SCHOOLS

## Insurance Schedule

June 30, 2018

Unaudited

|   | <u>Coverage</u>         | <u>Deductible</u>                 |
|---|-------------------------|-----------------------------------|
| <b>School Policies</b>  |                         |                                   |
| <b>All Risk Property - (Travelers Insurance Co.)</b>                    |                         |                                   |
| Buildings and Contents (All Locations)                                  | \$1,782,858,037         |                                   |
| Limits of Liability   | \$500,000,000           | \$ 100,000 \$250,000 Water Damage |
| EDP Equipment, Media, and Other   | \$25,000,000            | 100,000                           |
| Miscellaneous Property  | \$10,000,000            | 100,000                           |
| <br>  |                         |                                   |
| Flood Zone A  | 5,000,000               | 1,000,000                         |
| Flood Zone V  | 25,000                  | 100,000                           |
| Earthquake  | \$50,000,000            | 100,000                           |
| <br>  |                         |                                   |
| Boiler and Machinery  | 250,000,000             | 100,000                           |
| <br>  |                         |                                   |
| <b>Excess Liability Insurance (Lloyd's of London)</b>                   |                         |                                   |
| Per Occurrence  | 10,000,000              |                                   |
| Per Aggregate   | 10,000,000              |                                   |
| Excess General Liability  |                         | 500,000                           |
| Excess Automobile Liability   |                         | 1,000,000                         |
| <b>Excess Workers Compensation Insurance (State National Insurance)</b> |                         |                                   |
| Excess Workers' Compensation  | 1,000,000               | 1,000,000                         |
| <br>  |                         |                                   |
| <b>Commercial Automobile Insurance - (Selective Insurance Group)</b>    |                         |                                   |
| Auto Liability  | 1,000,000               |                                   |
| Comprehensive   | Actual Cash Value cars  | 1,000                             |
|   | Actual Cash Value buses | 5,000                             |
| Collision   | Actual Cash Value cars  | 1,000                             |
|   | Actual Cash Value buses | 5,000                             |
| <br>  |                         |                                   |
| <b>Fidelity Insurance (Crime) - Travelers Insurance Co.</b>             |                         |                                   |
| Blanket Bond for Forgery & Employee Dishonesty                          | 200,000                 |                                   |
| Evan S. Gillingham, Treasurer of School Monies (effective May 1, 2014)  | 3,000,000               |                                   |
| <br>  |                         |                                   |
| <b>Student Accident and Athletic (Full Excess) -</b>                    |                         |                                   |
| Starr Indemnity & Liability Company                                     |                         |                                   |
| Starr Life Benefit  | 25,000                  |                                   |
| Life Benefit  | 10,000                  |                                   |
| Dismemberment   | 25,000                  |                                   |
| Dental  | Included w/in \$25k     |                                   |

Source: District records

## Single Audit Section

Report on Internal Control Over Financial Reporting and on Compliance  
and Other Matters Based on an Audit of Financial Statements Performed  
in Accordance with *Government Auditing Standards*

Independent Auditors' Report

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America; audit requirements as prescribed by the Office of School Finance, Department of Education, State of New Jersey; and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Newark Public Schools, in the County of Essex, New Jersey (the "District") as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated February 25, 2019.

**Internal Control Over Financial Reporting**

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

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

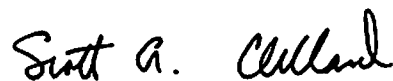
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not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

#### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and the audit requirements as prescribed by the Office of School Finance, Department of Education, State of New Jersey.

#### **Purpose of this Report**

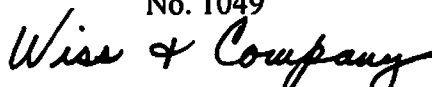
The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Scott A. Clelland

Licensed Public School Accountant

No. 1049



WISS & COMPANY, LLP

February 25, 2019  
Livingston, New Jersey

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

Independent Auditors' Report

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

**Report on Compliance for Each Major Federal and State Program**

We have audited the Newark Public School's, in the County of Essex, State of New Jersey (the "District") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* and the *New Jersey State Aid/Grant Compliance Supplement* that could have a direct and material effect on each of the District's major federal and state programs for the year ended June 30, 2018. The District's major federal and state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with the requirements of federal and state statutes, regulations and the terms and conditions of its federal and state awards applicable to its federal and state programs.

***Auditors' Responsibility***

Our responsibility is to express an opinion on compliance for each of the District's major federal and state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements as prescribed by the Office of School Finance, Department of Education, State of New Jersey; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements of Federal Awards* (Uniform Guidance); and New Jersey OMB Circular 15-08, *Single Audit Policy for Recipients of*

*Federal Grants, State Grants and State Aid.* Those standards, the Uniform Guidance and New Jersey OMB Circular 15-08 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal and state program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal and state program. However, our audit does not provide a legal determination of the District's compliance.

### ***Opinion on Each Major Federal and State Program***

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended June 30, 2018.

### ***Other Matters***

The results of our auditing procedures disclosed an instance of noncompliance which is required to be reported in accordance with the NJ OMB 15-08 and which is described in the accompanying schedule of findings and questioned costs as item 2018-001. Our opinion on each major federal and state program is not modified with respect to this matter.

The District's response to the noncompliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The District's response was not subjected to the auditing procedures applied in the audit of compliance, and accordingly, we express no opinion on the response.

### **Report on Internal Control Over Compliance**

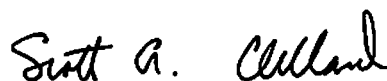
Management of the District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the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

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

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

#### **Purpose of this Report**

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



Scott A. Clelland  
Licensed Public School Accountant  
No. 1049



WISS & COMPANY, LLP

February 25, 2019  
Livingston, New Jersey

Newark Public Schools  
Schedule of Expenditures of Federal Awards  
Year ended June 30, 2018

| Federal Grantor/Pass-Through Grantor Program Title   | FAIN Number      | CFDA Number | Award Amount | Grant Period |            | June 30, 2017         |                    |                |             |               | June 30, 2018          |                                   |                       |                    |                |             |        |
|--|------------------|-------------|--------------|--------------|------------|-----------------------|--------------------|----------------|-------------|---------------|------------------------|-----------------------------------|-----------------------|--------------------|----------------|-------------|--------|
|  |                  |             |              | From         | To         | (Accounts Receivable) | Unexpended Balance | Due to Grantor | Adjustments | Cash Received | Budgetary Encumbrances | Repayment of Prior Years Balances | (Accounts Receivable) | Unexpended Balance | Due to Grantor |             |        |
|  |                  |             |              |              |            |                       |                    |                |             |               |                        |                                   |                       |                    |                |             |        |
| <b>U.S. Department of Health and Human Services</b>  |                  |             |              |              |            |                       |                    |                |             |               |                        |                                   |                       |                    |                |             |        |
| Pass-Through State Department of Education   |                  |             |              |              |            |                       |                    |                |             |               |                        |                                   |                       |                    |                |             |        |
| General Fund   |                  |             |              |              |            |                       |                    |                |             |               |                        |                                   |                       |                    |                |             |        |
| Medicaid Assistance Program - SE24   | 1805N315AAP      | 91.778      | \$ 3,284,349 | 07/01/2017   | 06/30/2018 |                       |                    |                |             | \$ 3,284,349  | \$ (3,284,349)         |                                   |                       |                    |                |             |        |
| Total U.S. Department of Health and Human Services Pass-Through State Department of Education  |                  |             |              |              |            |                       |                    |                |             |               | \$ 3,284,349           | \$ (3,284,349)                    |                       |                    |                |             |        |
| Total General Fund   |                  |             |              |              |            |                       |                    |                |             |               |                        |                                   |                       | \$ 3,284,349       | \$ (3,284,349) |             |        |
| <b>Special Revenue Fund</b>  |                  |             |              |              |            |                       |                    |                |             |               |                        |                                   |                       |                    |                |             |        |
| U.S. Department of Agriculture   |                  |             |              |              |            |                       |                    |                |             |               |                        |                                   |                       |                    |                |             |        |
| Pass-Through State Department of Agriculture   |                  |             |              |              |            |                       |                    |                |             |               |                        |                                   |                       |                    |                |             |        |
| Child And Adult Care Food Program  |                  |             |              |              |            |                       |                    |                |             |               |                        |                                   |                       |                    |                |             |        |
|  | 181N330N1099     | 10.538      | 2,955,391    | 07/01/2017   | 06/30/2018 |                       |                    |                |             | 2,955,391     | (2,766,017)            |                                   | \$ 189,374            |                    |                |             |        |
|  | 171N330N1099     | 10.538      | 3,377,537    | 07/01/2016   | 06/30/2018 | \$ 322,274            |                    | \$ 68,763      |             |               | (322,274)              |                                   | 68,763                |                    |                |             |        |
| Total U.S. Department of Agriculture Pass-Through State Department of Agriculture              |                  |             |              |              |            |                       |                    |                |             |               | \$ 322,274             | \$ 68,763                         | 2,955,391             | \$ (3,288,291)     | \$ 258,137     |             |        |
| <b>U.S. Department of Homeland Security</b>  |                  |             |              |              |            |                       |                    |                |             |               |                        |                                   |                       |                    |                |             |        |
| Pass-Through State Department of Education   |                  |             |              |              |            |                       |                    |                |             |               |                        |                                   |                       |                    |                |             |        |
| Special Revenue Fund   |                  |             |              |              |            |                       |                    |                |             |               |                        |                                   |                       |                    |                |             |        |
| Domestic Violence - Public Assistance (Presidentially Declared Disasters) - Supplemental Study |                  |             |              |              |            |                       |                    |                |             |               |                        |                                   |                       |                    |                |             |        |
|  | 436482N370000001 | 07.036      | 292,396      | 10/29/2012   | 06/30/2013 |                       |                    |                |             |               |                        |                                   | 1,027                 |                    |                |             |        |
| Total U.S. Department of Homeland Security-Through State Department of Education               |                  |             |              |              |            |                       |                    |                |             |               |                        |                                   |                       | 1,027              | 1,027          |             |        |
| <b>U.S. Department of Health and Human Services</b>  |                  |             |              |              |            |                       |                    |                |             |               |                        |                                   |                       |                    |                |             |        |
| Head Start   |                  |             |              |              |            |                       |                    |                |             |               |                        |                                   |                       |                    |                |             |        |
|  | 02CD400203       | 91.600      | 7,040,920    | 07/01/2017   | 06/30/2018 |                       |                    |                |             | 5,034,283     | (7,060,920)            |                                   | \$ (2,026,637)        |                    |                |             |        |
|  | 02CI3093-02-01   | 91.600      | 2,162,286    | 08/01/2016   | 07/31/2017 | \$ (1,879,021)        |                    |                | 32,866      | 2,062,448     | (197,548)              |                                   | 31,723                |                    |                |             |        |
|  | 02CI3093-02-01   | 91.600      | 7,036,718    | 08/01/2011   | 07/31/2017 |                       | 34,056             |                |             |               |                        |                                   |                       |                    |                |             |        |
| Total U.S. Department of Health and Human Services   |                  |             |              |              |            |                       |                    |                |             |               | (1,879,021)            | 34,056                            | 18,910                | 7,096,731          | (7,258,468)    | (2,026,637) | 31,723 |
| <b>U.S. Department of Education</b>  |                  |             |              |              |            |                       |                    |                |             |               |                        |                                   |                       |                    |                |             |        |
| Pass-Through State Department of Education   |                  |             |              |              |            |                       |                    |                |             |               |                        |                                   |                       |                    |                |             |        |
| Special Revenue Fund   |                  |             |              |              |            |                       |                    |                |             |               |                        |                                   |                       |                    |                |             |        |
| Title I Grants to Local Education Agency Cluster   |                  |             |              |              |            |                       |                    |                |             |               |                        |                                   |                       |                    |                |             |        |
| Title I Part A   |                  |             |              |              |            |                       |                    |                |             |               |                        |                                   |                       |                    |                |             |        |
|  | 5010A170030      | 84.010      | 21,162,217   | 07/01/2017   | 06/30/2018 |                       |                    |                | 251,662     | 19,165,511    | (22,233,679)           |                                   | (2,816,506)           |                    |                |             |        |
|  | 5010A160030      | 84.010A     | 25,104,997   | 07/01/2016   | 06/30/2017 | (3,141,908)           |                    |                |             | 3,141,998     |                        |                                   |                       |                    |                |             |        |
|  | 5010A140030      | 84.010      | 1,088,876    | 07/01/2016   | 06/30/2015 |                       | 8,214              |                |             |               |                        |                                   |                       | 8,214              |                |             |        |
|  | 5010A170030      | 84.010A     | 3,817,758    | 07/01/2017   | 06/30/2018 |                       |                    |                |             | 1,203,230     | (3,042,386)            |                                   | (1,839,156)           |                    |                |             |        |
|  | 5010A160030      | 84.010A     | 2,001,250    | 07/01/2016   | 06/30/2017 | (1,126,973)           |                    |                | 131,647     | 975,126       |                        |                                   |                       |                    |                |             |        |
| Subtotal Title I Grants to Local Education Agency Cluster                                      |                  |             |              |              |            |                       |                    |                |             |               | (4,268,973)            | 8,214                             | 403,109               | 24,486,265         | (25,276,365)   | (4,655,862) | 8,214  |
| School Improvement Grant Cohort-4R   |                  |             |              |              |            |                       |                    |                |             |               |                        |                                   |                       |                    |                |             |        |
|  | 5377A16001       | 84.377A     | 3,185,321    | 10/01/2016   | 08/31/2018 |                       |                    |                |             | 2,598,339     | (5,703,340)            |                                   | (3,110,001)           |                    |                |             |        |
|  | 5377A16001       | 84.377A     | 3,185,321    | 10/01/2016   | 08/31/2017 | (1,291,023)           | 95,398             |                |             | 115,099       | 1,189,670              |                                   |                       |                    |                |             |        |
| Subtotal SIO Grants  |                  |             |              |              |            |                       |                    |                |             |               | (1,291,023)            | 95,398                            | 115,099               | 3,718,009          | (5,703,340)    | (3,110,001) |        |
| Title IIA  |                  |             |              |              |            |                       |                    |                |             |               |                        |                                   |                       |                    |                |             |        |
|  | 5367A170029      | 84.367A     | 2,157,188    | 07/01/2017   | 06/30/2018 |                       |                    |                |             | 493,462       | (1,981,236)            |                                   | (1,487,794)           |                    |                |             |        |
|  | 5367A160029      | 84.367A     | 4,521,097    | 07/01/2016   | 06/30/2017 | (178,167)             |                    |                |             | 95,966        | 79,201                 |                                   |                       |                    |                |             |        |
| Subtotal Title IIA Grants  |                  |             |              |              |            |                       |                    |                |             |               | (178,167)              |                                   | 95,966                | 572,663            | (1,981,236)    | (1,487,794) |        |
| Language Instruction for English Learners and Immigrant Students                               |                  |             |              |              |            |                       |                    |                |             |               |                        |                                   |                       |                    |                |             |        |
| Title III  |                  |             |              |              |            |                       |                    |                |             |               |                        |                                   |                       |                    |                |             |        |
|  | 5365A170030      | 84.365      | 946,737      | 07/01/2017   | 06/30/2018 | (219,114)             |                    |                |             | 21,096        | 1,115,162              | (1,095,239)                       | (178,115)             |                    |                |             |        |
|  | 5365A170030      | 84.365      | 206,327      | 07/01/2017   | 06/30/2018 | (7,063)               |                    |                |             |               | 183,624                | (114,377)                         |                       | \$ 66,237          |                |             |        |
| Subtotal Language Instruction for English Learners and Immigrant Students                      |                  |             |              |              |            |                       |                    |                |             |               | (226,177)              |                                   | 21,096                | 1,298,786          | (1,209,616)    | (178,115)   | 66,237 |
| Title IV   |                  |             |              |              |            |                       |                    |                |             |               |                        |                                   |                       |                    |                |             |        |
| Special Education Grant Cluster  |                  |             |              |              |            |                       |                    |                |             |               |                        |                                   |                       |                    |                |             |        |
| IDEA, Part I   |                  |             |              |              |            |                       |                    |                |             |               |                        |                                   |                       |                    |                |             |        |
|  | 1027A170100      | 84.627      | 9,907,819    | 07/01/2017   | 06/30/2018 |                       |                    |                |             | 5,161,604     | (12,003,909)           |                                   | (6,842,305)           |                    |                |             |        |
|  | 1027A1620100     | 84.627      | 130,005      | 07/01/2016   | 06/30/2017 | (5,705,952)           |                    |                | 195,114     | 1,310,838     |                        |                                   |                       |                    |                |             |        |
| IDEA, Preschool  |                  |             |              |              |            |                       |                    |                |             |               |                        |                                   |                       | 83,127             | (182,296)      | (102,169)   |        |
|  | 1173A170114      | 84.173      | 301,403      | 07/01/2017   | 06/30/2018 |                       |                    |                |             | 17,072        |                        |                                   |                       |                    |                |             |        |
|  | 1173A1620114     | 84.173      | 301,403      | 07/01/2016   | 06/30/2017 | (12,072)              |                    |                |             |               |                        |                                   |                       |                    |                |             |        |
| Subtotal of Special Education Grant Cluster  |                  |             |              |              |            |                       |                    |                |             |               | (5,718,024)            |                                   | 195,114               | 10,764,641         | (12,186,205)   | (6,944,474) |        |

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



Newark Public Schools  
Schedule of Expenditures of Federal Awards  
Year ended June 30, 2018

| Federal Grantor/Pass-Through Grantor Program Title  | FAFN<br>Number | CFDA<br>Number | Award<br>Amount | Grant Period |            | June 30, 2017            |                        |                   |                   |                      | June 30, 2018             |   |                          |                        |                   |
|---|----------------|----------------|-----------------|--------------|------------|--------------------------|------------------------|-------------------|-------------------|----------------------|---------------------------|---|--------------------------|------------------------|-------------------|
|   |                |                |                 | From         | To         | (Accounts<br>Receivable) | Unexpended<br>Revenues | Due to<br>Grantor | Adjustments       | Cash<br>Received     | Budgetary<br>Encumbrances | Repayment<br>of Prior Years<br>Balances | (Accounts<br>Receivable) | Unexpended<br>Revenues | Due to<br>Grantor |
|   |                |                |                 |              |            |                          |                        |                   |                   |                      |                           |   |                          |                        |                   |
| Career and Technical Education (PartLine)   | V048A17000     | 84.043A        | \$ 453,723      | 07/01/2017   | 06/30/2018 |                          |                        |                   |                   | \$ 154,605           | \$ (372,732)              |   | \$ (218,083)             | \$ 796                 |                   |
| Career and Technical Education (PartLine)   | V048A16000     | 84.043A        | 310,950         | 07/01/2016   | 06/30/2017 | \$ (77,560)              |                        |                   | \$ 35,981         | 41,979               |                           |   |                          |                        |                   |
| Subtotal Career and Technical Education (PartLine)  |                |                |                 |              |            | <u>(77,560)</u>          |                        |                   | <u>35,981</u>     | <u>196,184</u>       | <u>(372,732)</u>          |   | <u>(218,083)</u>         | <u>796</u>             |                   |
| Education Technology Improvement Grant  | N/A            | 84.ETI         | 200,000         | 11/01/2012   | 10/31/2013 |                          | \$ 4,722               |                   |                   |                      |                           |   |                          | \$ 4,722               |                   |
| 21st Century Community Learning Centers   | S287C170030    | 84.287         | 425,000         | 08/01/2011   | 06/30/2018 |                          |                        |                   |                   | 224,966              | (999,822)                 |   | (174,854)                |                        |                   |
| 21st Century Community Learning Centers   | S287C160030    | 84.287         | 422,221         | 07/01/2016   | 06/30/2017 | (157,958)                |                        |                   | 5,305             | 130,823              |                           |   |                          |                        |                   |
| Subtotal 21st Century Community Learning Centers  |                |                |                 |              |            | <u>(157,958)</u>         |                        |                   | <u>5,305</u>      | <u>355,619</u>       | <u>(999,822)</u>          |   | <u>(174,854)</u>         |                        |                   |
| Temporary Emergency Impact Aid  | S938C18001     | 84.938C        | 945,000         | 07/01/2017   | 06/30/2018 |                          |                        |                   |                   |                      | (945,000)                 |   | (945,000)                |                        |                   |
| Total U.S. Department of Education/Pass-Through State Department of Education                     |                |                |                 |              |            | <u>(11,911,884)</u>      | <u>67,818</u>          |                   | <u>875,730</u>    | <u>41,523,796</u>    | <u>(45,341,920)</u>       |   | <u>(17,265,870)</u>      | <u>12,442</u>          | <u>64,989</u>     |
| Total Special Revenue Fund  |                |                |                 |              |            | <u>(11,700,905)</u>      | <u>625,199</u>         |                   | <u>965,303</u>    | <u>41,575,918</u>    | <u>(45,888,699)</u>       |   | <u>(19,092,507)</u>      | <u>310,311</u>         | <u>64,989</u>     |
| U.S. Department of Agriculture Pass-through<br>State Department of Agriculture<br>Enterprise Fund |                |                |                 |              |            |                          |                        |                   |                   |                      |                           |   |                          |                        |                   |
| Child Nutrition Cluster:  |                |                |                 |              |            |                          |                        |                   |                   |                      |                           |   |                          |                        |                   |
| National School Breakfast Program   | 181N1304N1099  | 10.533         | 6,903,617       | 07/01/2017   | 06/30/2018 |                          |                        |                   |                   | 6,337,180            | (6,303,617)               |   | (666,437)                |                        |                   |
| National School Breakfast Program   | 171N1304N1059  | 10.533         | 6,826,251       | 07/01/2016   | 06/30/2017 | (1,483,204)              |                        |                   | 1,483,206         |                      |                           |   |                          |                        |                   |
| National School Lunch Program   | 181N1304N1099  | 10.533         | 11,623,890      | 07/01/2017   | 06/30/2018 |                          |                        |                   |                   | 10,873,617           | (11,623,890)              |   | (750,273)                |                        |                   |
| National School Lunch Program   | 171N1304N1059  | 10.533         | 11,752,354      | 07/01/2016   | 06/30/2017 | (2,444,217)              |                        |                   | 2,444,217         |                      |                           |   |                          |                        |                   |
| After School Snack Program For Children   | 181N1304N1099  | 10.533         | 148,624         | 07/01/2017   | 06/30/2018 |                          |                        |                   |                   | 138,474              | (148,624)                 |   | (10,150)                 |                        |                   |
| After School Snack Program For Children   | 171N1304N1059  | 10.533         | 88,988          | 07/01/2016   | 06/30/2017 | (20,594)                 |                        |                   |                   | 20,594               |                           |   |                          |                        |                   |
| Summer Food Service Program For Children  | 181N1304N1099  | 10.539         | 428,787         | 07/01/2017   | 06/30/2018 |                          |                        |                   |                   | 428,787              | (428,787)                 |   |                          |                        |                   |
| Summer Food Service Program For Children  | 171N1304N1059  | 10.539         | 379,954         | 07/01/2016   | 06/30/2017 | (274,601)                |                        |                   |                   | 274,605              |                           |   |                          |                        |                   |
| Food Donation Program (NC)  | 181N1304N1099  | 10.535         | 1,489,732       | 07/01/2017   | 06/30/2018 |                          |                        |                   |                   | 1,489,732            | (1,464,120)               |   |                          | 25,612                 |                   |
| Food Donation Program (NC)  | 171N1304N1059  | 10.535         | 1,900,339       | 07/01/2016   | 06/30/2017 |                          | 32,630                 |                   |                   |                      | (32,630)                  |   |                          |                        |                   |
| Subtotal Child Nutrition Cluster  |                |                |                 |              |            | <u>(4,222,622)</u>       | <u>32,630</u>          |                   |                   | <u>23,492,212</u>    | <u>(20,501,648)</u>       |   | <u>(1,224,866)</u>       | <u>25,612</u>          |                   |
| Fresh Fruit and Vegetable Program   | 181N1304N1099  | 10.532         | 277,938         | 07/01/2017   | 06/30/2018 |                          |                        |                   |                   | 230,889              | (277,938)                 |   | (47,049)                 |                        |                   |
| Fresh Fruit and Vegetable Program   | 171N1304N1059  | 10.532         | 141,197         | 07/01/2016   | 06/30/2017 | (10,507)                 |                        |                   |                   | 30,507               |                           |   |                          |                        |                   |
| Subtotal Fresh Fruit and Vegetable Program  |                |                |                 |              |            | <u>(10,507)</u>          |                        |                   |                   | <u>261,396</u>       | <u>(277,938)</u>          |   | <u>(47,049)</u>          |                        |                   |
| Total Enterprise Fund   |                |                |                 |              |            | <u>(4,252,929)</u>       | <u>32,630</u>          |                   |                   | <u>23,753,608</u>    | <u>(20,779,606)</u>       |   | <u>(1,271,909)</u>       | <u>25,612</u>          |                   |
| Total Expenditures of Federal Awards  |                |                |                 |              |            | <u>\$ (18,045,834)</u>   | <u>\$ 657,825</u>      | <u>\$ -</u>       | <u>\$ 963,703</u> | <u>\$ 78,613,875</u> | <u>\$ (82,912,654)</u>    | <u>\$ -</u>                             | <u>\$ (21,164,814)</u>   | <u>\$ 319,943</u>      | <u>\$ 64,989</u>  |

(NC) - non cash expenditures

Newark Public Schools  
Schedule of Expenditures of State Financial Assistance  
Year ended June 30, 2018

| State Grantor/Program Title  | State Grant Account # | Award Amount  | Grant Period |            | Balance at June 30, 2017 |                  |                |                        |               | Repayment of Prior Years Balances | Balance at June 30, 2018 |                       |                  | Memo               |                      |
|--|-----------------------|---------------|--------------|------------|--------------------------|------------------|----------------|------------------------|---------------|-----------------------------------|--------------------------|-----------------------|------------------|--------------------|----------------------|
|  |                       |               | From         | To         | (Accounts Receivable)    | Unearned Revenue | Due to Grantor | Adjustments/ Carryover | Cash Received |                                   | Budgetary Expenditures   | (Accounts Receivable) | Unearned Revenue | Due to Grantor     | Budgetary Receivable |
| <b>State Department of Education</b>                                     |                       |               |              |            |                          |                  |                |                        |               |                                   |                          |                       |                  |                    |                      |
| <b>General Fund</b>  |                       |               |              |            |                          |                  |                |                        |               |                                   |                          |                       |                  |                    |                      |
| Categorical Special Education Aid  | 18-495-034-5120-089   | \$ 28,732,094 | 07/01/2017   | 06/30/2018 |                          |                  |                |                        |               | \$ 25,874,546                     | \$ (28,732,094)          |                       |                  | \$ (2,857,548)     | \$ (28,732,094)      |
| Categorical Special Education Aid  | 17-495-034-5120-089   | 28,732,094    | 07/01/2016   | 06/30/2017 | \$ (2,855,119)           |                  |                |                        |               | 2,855,119                         |                          |                       |                  |                    |                      |
| Equalization Aid   | 18-495-034-5120-078   | 655,870,579   | 07/01/2017   | 06/30/2018 |                          |                  |                |                        |               | 590,641,032                       | (655,870,579)            |                       |                  | (65,229,547)       | (655,870,579)        |
| Equalization Aid   | 17-495-034-5120-078   | 649,173,190   | 07/01/2016   | 06/30/2017 | (64,508,558)             |                  |                |                        |               | 64,508,558                        |                          |                       |                  |                    |                      |
| Categorical Security Aid   | 18-495-034-5120-084   | 19,436,638    | 07/01/2017   | 06/30/2018 |                          |                  |                |                        |               | 17,503,569                        | (19,436,638)             |                       |                  | (1,933,069)        | (19,436,638)         |
| Categorical Security Aid   | 17-495-034-5120-084   | 19,436,638    | 07/01/2016   | 06/30/2017 | (1,931,425)              |                  |                |                        |               | 1,931,425                         |                          |                       |                  |                    |                      |
| Adjustment Aid   | 18-495-034-5120-085   | 14,361,248    | 07/01/2017   | 06/30/2018 |                          |                  |                |                        |               | 12,932,951                        | (14,361,248)             |                       |                  | (1,428,297)        | (14,361,248)         |
| Adjustment Aid   | 17-495-034-5120-085   | 14,361,248    | 07/01/2016   | 06/30/2017 | (1,427,082)              |                  |                |                        |               | 1,427,082                         |                          |                       |                  |                    |                      |
| Categorical Transportation Aid   | 18-495-034-5120-014   | 6,797,523     | 07/01/2017   | 06/30/2018 |                          |                  |                |                        |               | 6,121,476                         | (6,797,523)              |                       |                  | (676,047)          | (6,797,523)          |
| Categorical Transportation Aid   | 17-495-034-5120-014   | 6,797,523     | 07/01/2016   | 06/30/2017 | (675,472)                |                  |                |                        |               | 675,472                           |                          |                       |                  |                    |                      |
| PAROC Readiness Aid  | 18-495-034-5120-098   | 477,920       | 07/01/2017   | 06/30/2018 |                          |                  |                |                        |               | 430,389                           | (477,920)                |                       |                  | (47,531)           | (477,920)            |
| PAROC Readiness Aid  | 17-495-034-5120-098   | 477,920       | 07/01/2016   | 06/30/2017 | (47,491)                 |                  |                |                        |               | 47,491                            |                          |                       |                  |                    |                      |
| Per Pupil Growth Aid   | 18-495-034-5120-097   | 477,920       | 07/01/2017   | 06/30/2018 |                          |                  |                |                        |               | 430,389                           | (477,920)                |                       |                  | (47,531)           | (477,920)            |
| Per Pupil Growth Aid   | 17-495-034-5120-097   | 477,920       | 07/01/2016   | 06/30/2017 | (47,491)                 |                  |                |                        |               | 47,491                            |                          |                       |                  |                    |                      |
| Professional Learning Community Aid                                      | 18-495-034-5120-101   | 506,590       | 07/01/2017   | 06/30/2018 |                          |                  |                |                        |               | 456,207                           | (506,590)                |                       |                  | (50,383)           | (506,590)            |
| Professional Learning Community Aid                                      | 17-495-034-5120-101   | 506,590       | 07/01/2016   | 06/30/2017 | (50,340)                 |                  |                |                        |               | 50,340                            |                          |                       |                  |                    |                      |
| Host District Support Aid  | 18-495-034-5120-102   | 23,457,499    | 07/01/2017   | 06/30/2018 |                          |                  |                |                        |               | 21,124,555                        | (23,457,499)             |                       |                  | (2,332,964)        | (23,457,499)         |
| Host District Support Aid  | 17-495-034-5120-102   | 22,061,927    | 07/01/2016   | 06/30/2017 | (2,192,301)              |                  |                |                        |               | 2,192,301                         |                          |                       |                  |                    |                      |
| Adult Education Program Aid  | 18-100-034-5120-510   | 89,736        | 07/01/2017   | 06/30/2018 |                          |                  |                |                        |               | 80,811                            | (89,736)                 |                       |                  | (8,925)            | (89,736)             |
| Extraordinary Aid  | 18-100-034-5120-473   | 1,913,453     | 07/01/2017   | 06/30/2018 |                          |                  |                |                        |               |                                   | (1,913,453)              | \$ (1,913,453)        |                  |                    | (1,913,453)          |
| Extraordinary Aid  | 17-100-034-5120-473   | 2,428,682     | 07/01/2016   | 06/30/2017 | (2,428,682)              |                  |                |                        |               | 2,428,682                         |                          |                       |                  |                    |                      |
| Additional Non Public Transportation Aid (Aid in Lieu)                   | Not Available         | 168,200       | 07/01/2017   | 06/30/2018 |                          |                  |                |                        |               |                                   | (168,200)                |                       |                  |                    | (168,200)            |
| Additional Non Public Transportation Aid (Aid in Lieu)                   | Not Available         | 123,714       | 07/01/2016   | 06/30/2017 | (123,714)                |                  |                |                        |               | 123,714                           |                          |                       |                  |                    |                      |
| Lead Testing for Schools Aid   | 18-495-034-5120-104   | 351,605       | 07/01/2017   | 06/30/2018 |                          |                  |                |                        |               | 351,605                           |                          |                       |                  |                    | (351,605)            |
| T.P.A.F. Social Security Aid   | 18-495-034-5095-003   | 22,341,450    | 07/01/2017   | 06/30/2018 |                          |                  |                |                        |               | 22,195,386                        | (22,341,450)             |                       |                  | (146,064)          | (22,341,450)         |
| T.P.A.F. Social Security Aid   | 17-495-034-5095-003   | 20,762,825    | 07/01/2016   | 06/30/2017 | (2,636,336)              |                  |                |                        |               | 2,636,336                         |                          |                       |                  |                    |                      |
| On-Behalf Teachers' Pension and Annuity Fund                             | 18-495-034-5094-002   | 39,652,976    | 07/01/2017   | 06/30/2018 |                          |                  |                |                        |               | 39,652,976                        |                          |                       |                  |                    | (39,652,976)         |
| On-Behalf-Teachers' Pension and Annuity Fund - Post Retirement Medical   | 18-495-034-5094-001   | 25,611,015    | 07/01/2017   | 06/30/2018 |                          |                  |                |                        |               | 25,611,015                        |                          |                       |                  |                    | (25,611,015)         |
| On-Behalf- Teachers' Pension & Annuity Fund - Non-contributory Insurance | 18-495-034-5094-004   | 62,215        | 07/01/2017   | 06/30/2018 |                          |                  |                |                        |               | 62,215                            | (62,215)                 |                       |                  |                    | (62,215)             |
| <b>Total General Fund</b>  |                       |               |              |            | <b>(78,924,011)</b>      |                  |                |                        |               | <b>842,393,113</b>                | <b>(840,308,661)</b>     |                       |                  | <b>(2,227,717)</b> | <b>(74,611,842)</b>  |
| <b>Special Revenue Fund</b>  |                       |               |              |            |                          |                  |                |                        |               |                                   |                          |                       |                  |                    |                      |
| <b>Non-Public Services</b>   |                       |               |              |            |                          |                  |                |                        |               |                                   |                          |                       |                  |                    |                      |
| <b>Chapter 192: Auxiliary Services</b>                                   |                       |               |              |            |                          |                  |                |                        |               |                                   |                          |                       |                  |                    |                      |
| Compensatory Ed FY 18  | 18-100-034-5120-067   | 603,257       | 07/01/2017   | 06/30/2018 |                          |                  |                |                        |               | 603,257                           |                          |                       |                  |                    | (603,257)            |
| Compensatory Ed FY 17  | 17-100-034-5120-067   | 701,411       | 07/01/2016   | 06/30/2017 |                          |                  | \$ 114,497     |                        |               |                                   |                          | \$ (114,497)          |                  |                    |                      |
| English as a Second Language FY 18                                       | 18-100-034-5120-067   | 113,822       | 07/01/2017   | 06/30/2018 |                          |                  |                |                        |               | 113,822                           | (83,203)                 |                       |                  | \$ 30,619          | (83,203)             |
| English as a Second Language FY 17                                       | 17-100-034-5120-067   | 124,236       | 07/01/2016   | 06/30/2017 |                          |                  | 40,569         |                        |               |                                   | (40,569)                 |                       |                  |                    |                      |
| Home Instruction FY 17   | 16-100-034-5120-067   | 3,876         | 07/01/2016   | 06/30/2017 | (3,876)                  |                  |                |                        |               | 3,876                             |                          |                       |                  |                    |                      |
| <b>Chapter 193: Handicapped Services</b>                                 |                       |               |              |            |                          |                  |                |                        |               |                                   |                          |                       |                  |                    |                      |
| Supplemental Instruction FY18  | 18-100-034-5120-066   | 77,710        | 07/01/2017   | 06/30/2018 |                          |                  |                |                        |               | 77,710                            | (58,444)                 |                       |                  | 19,266             | (58,444)             |
| Supplemental Instruction FY17  | 17-100-034-5120-066   | 85,532        | 07/01/2016   | 06/30/2017 |                          |                  | 23,551         |                        |               |                                   | (23,551)                 |                       |                  |                    |                      |
| Examination & Classification FY 18                                       | 18-100-034-5120-066   | 93,734        | 07/01/2017   | 06/30/2018 |                          |                  |                |                        |               | 93,734                            |                          |                       |                  | 93,734             |                      |
| Examination & Classification FY 17                                       | 17-100-034-5120-066   | 139,011       | 07/01/2016   | 06/30/2017 |                          |                  | 55,809         |                        |               |                                   | (55,809)                 |                       |                  |                    |                      |
| Corrective Speech FY 18  | 18-100-034-5120-066   | 34,819        | 07/01/2017   | 06/30/2018 |                          |                  |                |                        |               | 34,819                            | (31,248)                 |                       |                  | 3,571              | (31,248)             |
| Corrective Speech FY 17  | 17-100-034-5120-066   | 45,059        | 07/01/2016   | 06/30/2017 |                          |                  | 11,548         |                        |               |                                   | (11,548)                 |                       |                  |                    |                      |
| Nursing Services FY 18   | 18-100-034-5120-070   | 201,663       | 07/01/2017   | 06/30/2018 |                          |                  |                |                        |               | 201,663                           | (201,663)                |                       |                  |                    | (201,663)            |
| Nursing Services FY 17   | 17-100-034-5120-070   | 194,499       | 07/01/2016   | 06/30/2017 |                          |                  | 19,449         |                        |               |                                   | (19,449)                 |                       |                  |                    |                      |
| Non-public Textbooks Aid FY18  | 18-100-034-5120-064   | 112,298       | 07/01/2017   | 06/30/2018 |                          |                  |                |                        |               | 112,298                           | (109,978)                |                       |                  | 2,320              | (109,978)            |
| Non-public Textbooks Aid FY17  | 17-100-034-5120-064   | 123,234       | 07/01/2016   | 06/30/2017 |                          |                  | 37,696         |                        |               |                                   | (37,696)                 |                       |                  | 1,601              |                      |
| Non-public Technology Aid FY 18  | 17-100-034-5120-373   | 78,388        | 07/01/2017   | 06/30/2018 |                          |                  |                |                        |               | 78,388                            | (75,218)                 |                       |                  | 3,170              | (75,218)             |
| Non-public Technology Aid FY 17  | 17-100-034-5120-373   | 56,260        | 07/01/2016   | 06/30/2017 |                          |                  | 12,853         |                        |               |                                   | (12,853)                 |                       |                  |                    |                      |
| Non-public Technology Aid FY 17  | 16-100-034-5120-373   | 56,260        | 07/01/2015   | 06/30/2016 |                          |                  | 231            |                        |               |                                   |                          |                       |                  | 231                |                      |
| Non-public Security Aid FY 18  | 18-100-034-5120-509   | 162,975       | 07/01/2017   | 06/30/2018 |                          |                  |                |                        |               | 162,975                           | (114,017)                |                       |                  | 48,958             | (114,017)            |
| Non-public Security Aid FY 17  | 17-100-034-5120-509   | 108,050       | 07/01/2017   | 06/30/2018 |                          |                  | 27,729         |                        |               |                                   | (27,729)                 |                       |                  |                    |                      |

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

Newark Public Schools  
Schedule of Expenditures of State Financial Assistance  
Year ended June 30, 2018

| State Grant/Program Title   | State Grant Account # | Award Amount  | Grant Period |            | Balance at June 30, 2017 |                     |                   |                       |                       |                         |                                   | Balance at June 30, 2018 |                     |                   | Memo                   |                               |
|---|-----------------------|---------------|--------------|------------|--------------------------|---------------------|-------------------|-----------------------|-----------------------|-------------------------|-----------------------------------|--------------------------|---------------------|-------------------|------------------------|-------------------------------|
|   |                       |               | From         | To         | (Accounts Receivable)    | Unearned Revenue    | Due to Grantor    | Adjustments/Carryover | Cash Received         | Budgetary Expenditures  | Repayment of Prior Years Balances | (Accounts Receivable)    | Unearned Revenue    | Due to Grantor    | Budgetary Receivable   | Cumulative Total Expenditures |
| Preschool Education Aid FY 18   | 18-495-034-5120-086   | \$ 89,962,733 | 07/01/2017   | 06/30/2018 |                          |                     |                   | \$ 6,993,166          | \$ 80,966,464         | \$ (93,287,275)         |                                   |                          |                     |                   |                        |                               |
| Preschool Education Aid FY 17   | 17-495-034-5120-086   | 86,704,261    | 07/01/2016   | 06/30/2017 | \$ (8,670,426)           | \$ 30,038           |                   | (30,038)              | 8,670,426             |                         |                                   |                          | \$ 3,648,628        |                   | \$ (8,996,273)         | \$ (93,287,275)               |
| Preschool Education Aid FY 16   | 16-495-034-5120-086   | 87,729,103    | 07/01/2015   | 06/30/2016 |                          | 5,674,058           |                   | (5,674,058)           |                       |                         |                                   |                          |                     |                   |                        |                               |
| Pipeline Project  | Not Available         | 673,851       | Indefinite   |            |                          | 673,851             |                   |                       |                       |                         |                                   |                          |                     | 673,851           |                        |                               |
| NJ Future Ready Grant   | 16-TG04-G02           | 250,000       | 02/01/2016   | 08/31/2017 | (10,317)                 |                     |                   | 10,317                |                       |                         |                                   |                          |                     |                   |                        |                               |
| Bridging the Device Gap   | 15-E00-110            | 249,500       | 07/01/2014   | 06/30/2015 |                          | 13,013              |                   |                       |                       |                         |                                   |                          |                     | 13,013            |                        |                               |
| <b>Total Special Revenue Fund</b>   |                       |               |              |            | <b>(8,684,619)</b>       | <b>6,350,960</b>    | <b>\$ 343,932</b> | <b>1,299,387</b>      | <b>91,121,233</b>     | <b>(94,564,303)</b>     | <b>\$ (343,701)</b>               |                          | <b>4,355,492</b>    | <b>\$ 203,670</b> | <b>(8,996,273)</b>     | <b>(94,564,303)</b>           |
| <b>Capital Projects Fund</b>  |                       |               |              |            |                          |                     |                   |                       |                       |                         |                                   |                          |                     |                   |                        |                               |
| Schools Development Authority   | Various               | 28,107,295    | 07/01/2008   | completion | (230,631)                | 931,475             |                   |                       | 6,000,889             | (7,313,653)             |                                   | \$ (2,841,448)           | 2,289,528           |                   |                        | (34,416,550)                  |
| Schools Development Authority   | Various               | 835,888,281   | 07/01/2008   | completion |                          |                     |                   |                       | 20,344,315            | (20,344,315)            |                                   |                          |                     |                   |                        | (825,750,425)                 |
| <b>Total Capital Projects Fund</b>  |                       |               |              |            | <b>(230,631)</b>         | <b>931,475</b>      |                   |                       | <b>26,405,204</b>     | <b>(27,657,968)</b>     |                                   | <b>(2,841,448)</b>       | <b>2,289,528</b>    |                   |                        | <b>(860,166,975)</b>          |
| <b>Enterprise Fund</b>  |                       |               |              |            |                          |                     |                   |                       |                       |                         |                                   |                          |                     |                   |                        |                               |
| National School Lunch Program (State Share)                                   | 18-100-010-3350-023   | 217,522       | 07/01/2017   | 06/30/2018 |                          |                     |                   |                       | 217,522               | (217,522)               |                                   |                          |                     |                   |                        | (217,522)                     |
| National School Lunch Program (State Share)                                   | 17-100-010-3350-023   | 248,451       | 07/01/2016   | 06/30/2017 | (68,228)                 |                     |                   |                       | 68,228                |                         |                                   |                          |                     |                   |                        |                               |
| <b>Total Enterprise Fund</b>  |                       |               |              |            | <b>(68,228)</b>          |                     |                   |                       | <b>285,750</b>        | <b>(217,522)</b>        |                                   |                          |                     |                   |                        | <b>(217,522)</b>              |
| <b>Total Expenditures of State Financial Assistance</b>                       |                       |               |              |            | <b>\$ (87,907,489)</b>   | <b>\$ 7,322,435</b> | <b>\$ 343,932</b> | <b>\$ 1,299,387</b>   | <b>\$ 96,205,300</b>  | <b>\$ (96,748,454)</b>  | <b>\$ (343,701)</b>               | <b>\$ (5,069,165)</b>    | <b>\$ 6,645,020</b> | <b>\$ 203,670</b> | <b>\$ (83,608,115)</b> | <b>\$ (1,795,257,461)</b>     |
| <b>State Financial Assistance Not Subject to Single Audit Determination:</b>  |                       |               |              |            |                          |                     |                   |                       |                       |                         |                                   |                          |                     |                   |                        |                               |
| Schools Development Authority   | Various               | 828,785,648   | 07/01/2008   | completion |                          |                     |                   |                       | 20,344,315            | (20,344,315)            |                                   |                          |                     |                   |                        | \$ (825,750,425)              |
| On-Behalf Teachers' Pension and Annuity Fund                                  | 18-495-034-5094-002   | 39,652,976    | 07/01/2017   | 06/30/2018 |                          |                     |                   |                       | 39,652,976            | (39,652,976)            |                                   |                          |                     |                   |                        | (39,652,976)                  |
| On-Behalf-Teachers' Pension and Annuity Fund - Post Retirement Medical        | 18-495-034-5094-001   | 25,611,015    | 07/01/2017   | 06/30/2018 |                          |                     |                   |                       | 25,611,015            | (25,611,015)            |                                   |                          |                     |                   |                        | (25,611,015)                  |
| On-Behalf-Teachers' Pension & Annuity Fund - Non-contributory Insurance       | 18-495-034-5094-004   | 62,215        | 07/01/2017   | 06/30/2018 |                          |                     |                   |                       | 62,215                | (62,215)                |                                   |                          |                     |                   |                        | (62,215)                      |
| <b>Total State Financial Assistance Subject to Single Audit Determination</b> |                       |               |              |            | <b>\$ (87,907,489)</b>   | <b>\$ 7,322,435</b> | <b>\$ 343,932</b> | <b>\$ 1,299,387</b>   | <b>\$ 874,534,779</b> | <b>\$ (877,077,933)</b> | <b>\$ (343,701)</b>               | <b>\$ (5,069,165)</b>    | <b>\$ 6,645,020</b> | <b>\$ 203,670</b> | <b>\$ (83,608,115)</b> | <b>\$ (904,160,830)</b>       |

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

**Newark Public Schools**  
**Notes to Schedules of Expenditures of**  
**Federal Awards and State Financial Assistance**  
**Year Ended June 30, 2018**

**1. General**

The accompanying schedules of expenditures of federal awards and state financial assistance present the activity of all expenditures of federal awards and state financial assistance programs of the District. The District is defined in Note 1 to the District's basic financial statements. All federal awards and state financial assistance received directly from federal and state agencies, as well as federal awards and state financial assistance passed through other government agencies, are included on the schedules of expenditures of federal awards and state financial assistance.

**2. Basis of Accounting**

The accompanying schedules of expenditures of federal awards and state financial assistance are presented on the budgetary basis of accounting with the exception of programs recorded in the enterprise fund, which are presented using the accrual basis of accounting and these recorded in the special revenue fund, which are presented using the budgetary basis of accounting. These bases of accounting are described in Note 1 to the District's basic financial statements. The information in these schedules are presented in accordance with the requirements of 2 CFR 200-*Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and New Jersey OMB Circular 15-08, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*. Therefore, some amounts presented in the schedules may differ from amounts presented, or used in the preparation of, the basic financial statements.

**3. Relationship to Basic Financial Statements**

Amounts reported in the accompanying schedules agree with amounts reported in the District's basic financial statements. The basic financial statements present the general fund and special revenue fund on a GAAP basis. Budgetary comparison statements or schedules (RSI) are presented for the general fund and the special revenue fund to demonstrate finance-related legal compliance in which certain revenue is permitted by law or grant agreement to be recognized in the fiscal year, whereas for GAAP reporting, revenue is not recognized until the subsequent year or when expenditures have been made.

Newark Public Schools  
Notes to Schedules of Expenditures of  
Federal Awards and State Financial Assistance  
Year Ended June 30, 2018

**3. Relationship to Basic Financial Statements (continued)**

The general fund is presented in the accompanying schedules on the modified accrual basis of accounting with the exception of the revenue recognition of the last two state aid payments in the current year, which is mandated pursuant to N.J.S.A. 18A:22-44.2. For GAAP purposes, those payments are not recognized until the subsequent year due to the state deferral and recording of the last two state aid payments in the subsequent year. The special revenue fund is presented in the accompanying schedules on the grant accounting budgetary basis, which recognizes encumbrances as expenditures and also recognizes the related revenues, whereas the GAAP basis does not. The special revenue fund also recognizes the last two state aid payments in the current budget year, consistent with N.J.S.A. 18A:22-44.2. As a result, the federal accounts receivable balance in the special revenue fund on the budgetary basis differs from the GAAP basis as follows:

| <u>Accounts</u>   | <u>Budgetary Basis</u> | <u>Less</u>         | <u>GAAP Basis</u> |
|-------------------|------------------------|---------------------|-------------------|
| <u>Receivable</u> |                        | <u>Encumbrances</u> |                   |
| Federal           | \$ 19,892,507          | \$ 3,384,811        | \$ 16,507,696     |

The special revenue fund also recognizes the last state aid payments in the current budget year, consistent with N.J.S.A. 18A:22-4.2.

The net adjustment to reconcile from the budgetary basis to the GAAP basis is \$876,563 for the general fund and \$2,243,752 for the special revenue fund. See note to required supplementary information for a reconciliation of the budgetary basis to modified accrual basis of accounting for the general and special revenue funds (C-3).

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

|                                | <u>Federal</u>       | <u>State</u>          | <u>Total</u>            |
|--------------------------------|----------------------|-----------------------|-------------------------|
| General Fund                   | \$ 3,284,349         | \$ 839,432,098        | \$ 842,716,447          |
| Special Revenue Fund           | 57,945,302           | 93,257,573            | 151,202,875             |
| Capital Projects Fund          |                      | 27,657,969            | 27,657,969              |
| Food Service Enterprise Fund   | 20,779,606           | 217,522               | 20,997,128              |
| Total financial award revenues | <u>\$ 82,009,257</u> | <u>\$ 960,565,162</u> | <u>\$ 1,042,574,419</u> |

Newark Public Schools  
Notes to Schedules of Expenditures of  
Federal Awards and State Financial Assistance  
Year Ended June 30, 2018

**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, 2018 amounted to \$20,344,315.

**7. School-wide program Funds**

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

|           |                      |
|-----------|----------------------|
| Title I   | \$ 12,738,353        |
| Title IIA | <u>1,372,928</u>     |
| Total     | <u>\$ 14,111,281</u> |

**8. Indirect Costs**

The District did not use the 10% de minimis indirect cost rate.

**9. Other**

Revenues and expenditures reported under the Food Donation Program represent current year value received and current year distributions, respectively. TPAF Social Security Contributions represent the amount reimbursed by the State for the employer's share of Social Security contributions for TPAF members in the amounts of \$22,341,450 for the year ended June 30, 2018.

Newark Public Schools  
Notes to Schedules of Expenditures of  
Federal Awards and State Financial Assistance  
Year Ended June 30, 2018

**9. Other (continued)**

The post retirement pension, disability insurance and medical benefits received on-behalf of the District for the year ended June 30, 2018 amount to \$65,326,206. Since on-behalf post retirement pension and medical benefits are paid by the State directly, these expenditures are not subject to single audit in accordance with OMB Circular 15-08. However, they are required to be reported on the Schedule of Expenditures of State Financial Assistance, as directed by the funding agency.

Newark Public Schools

Schedule of Findings and Questioned Costs (Continued)

Year ended June 30, 2018

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

**Financial Statements**

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:

Unmodified

Internal control over financial reporting:

Material weakness(es) identified?

\_\_\_\_\_ Yes   X   No

Significant deficiency(ies) identified?

\_\_\_\_\_ Yes   X   None Reported

Noncompliance material to basic financial statements noted?

\_\_\_\_\_ Yes   X   No

**Federal Awards**

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

\$2,488,580

Auditee qualified as low-risk auditee?

\_\_\_\_\_ Yes   X   No

Type of auditors’ report issued on compliance for major federal programs:

Unmodified

Internal control over major federal programs:

Material weakness(es) identified?

\_\_\_\_\_ Yes   X   No

Significant deficiency(ies) identified?

\_\_\_\_\_ Yes   X   None Reported

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

\_\_\_\_\_ Yes   X   No



Newark Public Schools

Schedule of Findings and Questioned Costs (Continued)

Year ended June 30, 2018

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

Identification of major federal programs:

| CFDA Number(s) | FAIN Number(s) | Name of Federal Program or Cluster                     |
|----------------|----------------|--|
| 84.010         | S011A170030    | Title I A (Grants to LEA Cluster)                      |
| 84.010A        | S011A170030    | Title I SIA (Grants to LEA Cluster)                    |
| 84.377A        | S377A170031    | School Improvement Grant Cohort 4-R (SIG Cluster)      |
| 10.553         | 181NJ304N1099  | National School Breakfast Program (SBP) (CNP Cluster)  |
| 10.555         | 181NJ304N1099  | National School Lunch Program (NSLP) (CNP Cluster)     |
| 10.555         | 181NJ304N1099  | Food Donation Program (CNP Cluster)                    |
| 10.555         | 181NJ304N1099  | After School Snack Program (CNP Cluster)               |
| 10.559         | 181NJ304NJ099  | Summer Food Service Program for Children (CNP Cluster) |
| 84.938C        | S938C18005     | Temporary Emergency Impact Aid                         |

Newark Public Schools

Schedule of Findings and Questioned Costs (Continued)

Year ended June 30, 2018

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

State Awards

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

\$3,000,000

Auditee qualified as low-risk auditee?

           Yes   X   No

Type of auditors’ report on compliance for major state programs:

Unmodified

Internal control over major state programs:

Material weakness(es) identified?

           Yes   X   No

Significant deficiency(ies) identified?

           Yes   X   None Reported

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

  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    | Security Aid (State Aid Cluster)                                |
| 100-034-5120-510    | Adult and Post-Graduate Program Aid (State Aid Cluster)         |
| 495-034-5120-085    | Additional Adjustment Aid (State Aid Cluster)                   |
| 495-034-5120-098    | PARCC Readiness (State Aid Cluster)                             |
| 495-034-5120-097    | Per Pupil Growth Aid (State Aid Cluster)                        |
| 495-034-5120-102    | Host District Support Aid (State Aid Cluster)                   |
| 495-034-5120-101    | Professional Learning Community Aid (State Aid Cluster)         |
| 495-034-5120-014    | Transportation Aid and Additional Non Public Transportation Aid |
| 100-034-5120-473    | Extraordinary Aid   |
| Various             | School Development Authority Aid                                |

Newark Public Schools  
Schedule of Findings and Questioned Costs  
Year ended June 30, 2018

**Part II – Schedule of Financial Statement Findings**

No financial statement findings noted that are required to be reported under *Government Auditing Standards*.

Newark Public Schools  
Schedule of Findings and Questioned Costs  
Year ended June 30, 2018

**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.

**2018-001 Instance of Non-Compliance – Eligibility**

**Federal Award Programs**

None

**State Award Programs**

Extraordinary Aid 100-034-5120-473

*Criteria:* In accordance with the New Jersey State Compliance Supplement, the District is required to expend funds for eligible activities and that the costs of services charged to the grant and submitted for reimbursement are allowable and in accordance with the applicable compliance requirements.

*Statement of Condition:* The District's Special Education Department is responsible for preparing and submitting the extraordinary aid application that is sent to the New Jersey Department of Education for partial reimbursement of expenditures incurred for individual classified students that require at least one intensive service attending a school district or charter school. In addition, the amount submitted for reimbursement in the application is required to be net of any off-setting grants/revenue (e.g. SEMI Medicare Aid) which are specifically attributable to and received in direct relationship to a specific student listed in the application. During our testing of the Extraordinary Aid Program, we noted that the District submitted costs for students that the District also received funding for several students through the Special Education Medicaid Initiative (SEMI) program and were not deducted from the cost for a student for extraordinary aid purposes in the application. In addition, we identified the District submitted costs for two students in excess of the students' tuition and extraordinary services permitted amounts.

Newark Public Schools

Schedule of Findings and Questioned Costs

Year ended June 30, 2018

*Questioned Costs:* The actual questioned costs related to the finding are \$46,842, and the likely questioned costs are \$48,400. This was the result of a total of \$93,126 of ineligible costs being included in the cost reimbursement calculation. The total dollar value of the eligible costs tested from the program amounted to \$2,883,865 and total dollar value of the costs submitted for reimbursement amounted to \$3,802,962. As required by New Jersey guidelines, we tested 57% or 136 students, of the reported student population. Extraordinary Aid program revenue amounted to \$1,913,453 and the reimbursement rate was 50.31 percent.

*Context:* During our testing of grant compliance, we selected a sample of students whose related costs were submitted for reimbursement under the Extraordinary Aid program application. For each student selected, we requested the District to provide us with the supporting cost documentation, IEP and calculation of costs submitted for reimbursement. Per the New Jersey State Compliance Supplement, each student should receive services which are in agreement with their corresponding IEP and the calculation of reimbursed costs should be in accordance with these services and classification. The District is also required to maintain workpapers which support the cost documentation for the District and students attending charter schools.

*Cause and Effect:* Noncompliance with grant requirements could lead to a potential reduction in funding or return of funds.

*Recommendation:* We suggest that the District improve the current process in place to review the extraordinary aid application for accuracy prior to submission and ensure all offsetting grant amounts are properly deducted.

*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 had commenced action to address the finding.

Newark Public Schools  
Summary Schedule of Prior Year Audit Findings  
Year ended June 30, 2018

None in the prior year identified.